



STATEMENT OF FINANCIAL INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42
Maple Ridge, BC, Canada
V2X 8N6
www.sd42.ca

**School District
Statement of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2025

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Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

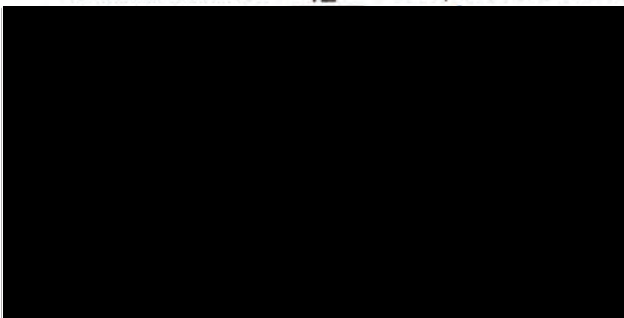
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SCHOOL DISTRICT NUMBER 42	NAME OF SCHOOL DISTRICT Maple Ridge - Pitt Meadows	YEAR 2025
OFFICE LOCATION(S) 22225 Brown Avenue		TELEPHONE NUMBER 604-463-4200
MAILING ADDRESS 22225 Brown Avenue		
CITY Maple Ridge	PROVINCE B.C.	POSTAL CODE V2X 8N6
NAME OF SUPERINTENDENT Teresa Downs		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, 2025

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













	DATE SIGNED Oct 22, 2025
	DATE SIGNED Oct 22, 25
	DATE SIGNED Oct. 22, 2025

EDUC. 6049 (REV. 2006/07)

Statement of Financial Information for Year Ended June 30,2025

Financial Information Act-Submission Checklist

	<i>Due Date</i>
a)  A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b)  An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c)  A schedule of debts (audited financial statements).	<i>September 30</i>
d)  A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
 i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
 ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
 iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f)  An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g)  Approval of Statement of Financial Information.	<i>December 31</i>
h)  A management report approved by the Chief Financial Officer	<i>December 31</i>

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

**School District
Statement of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2025

MANAGEMENT REPORT

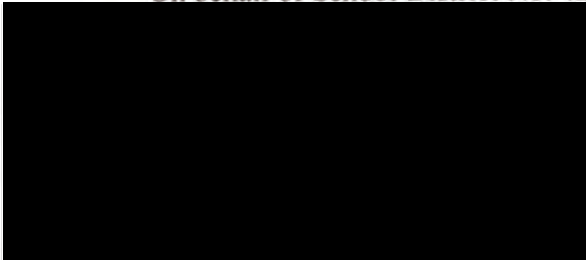
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all 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 School District No. 42 (Maple Ridge – Pitt Meadows)



Richard Rennie, Secretary-Treasurer
Date: October 22, 2025

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, 2025

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

June 30, 2025

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

MANAGEMENT REPORT

Version: 9374-8628-6646

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Original signed by Elaine Yamamoto	September 17, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Teresa Downs	September 17, 2025
Signature of the Superintendent	Date Signed
Original signed by Richard Rennie	September 17, 2025
Signature of the 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, 2025
- 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, 2025 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(a) 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 18, 2025

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

Statement 1

Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	40,205,098	41,546,644
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	2,674,652	1,441,323
Due from Province - Other	113,186	57,984
Due from First Nations	98,177	14,047
Other (Note 3)	1,860,489	1,552,320
Portfolio Investments (Note 4)	29,446,462	21,060,149
Total Financial Assets	74,398,064	65,672,467
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	311,534	-
Other (Note 5)	35,875,082	25,301,691
Unearned Revenue (Note 6)	7,938,366	8,000,766
Deferred Revenue (Note 7)	2,817,322	2,432,367
Deferred Capital Revenue (Note 8)	158,064,991	143,007,580
Employee Future Benefits (Note 9)	9,645,102	9,486,614
Asset Retirement Obligation (Note 10)	11,307,530	11,307,530
Total Liabilities	225,959,927	199,536,548
Net Debt	(151,561,863)	(133,864,081)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	237,396,737	219,942,210
Prepaid Expenses	612,729	513,570
Total Non-Financial Assets	238,009,466	220,455,780
Accumulated Surplus (Deficit) (Note 16)	86,447,603	86,591,699
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	86,409,238	86,566,719
Accumulated Remeasurement Gains (Losses)	38,365	24,980
	86,447,603	86,591,699

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

Approved by the Board

Original signed by Elaine Yamamoto September 17, 2025

 Signature of the Chairperson of the Board of Education Date Signed

Original signed by Teresa Downs September 17, 2025

 Signature of the Superintendent Date Signed

Original signed by Richard Rennie September 17, 2025

 Signature of the Secretary Treasurer Date Signed

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

Statement of Operations
Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	231,659,770	232,013,444	219,262,509
Other	417,800	411,520	326,818
Federal Grants	362,900	345,570	324,607
Tuition	11,218,921	11,202,453	10,026,673
Other Revenue	6,888,166	8,358,058	7,289,931
Rentals and Leases	825,904	909,201	765,253
Investment Income	1,662,500	2,078,537	2,456,930
Amortization of Deferred Capital Revenue	6,882,573	6,878,052	6,774,948
Total Revenue	<u>259,918,534</u>	<u>262,196,835</u>	<u>247,227,669</u>
Expenses (Note 17)			
Instruction	224,645,401	222,163,933	206,835,247
District Administration	8,692,916	7,895,513	7,456,397
Operations and Maintenance	32,430,617	31,405,553	29,864,600
Transportation and Housing	916,641	889,317	643,643
Total Expense	<u>266,685,575</u>	<u>262,354,316</u>	<u>244,799,887</u>
Surplus (Deficit) for the year	<u>(6,767,041)</u>	<u>(157,481)</u>	<u>2,427,782</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		86,566,719	84,138,937
Accumulated Surplus (Deficit) from Operations, end of year		<u>86,409,238</u>	<u>86,566,719</u>

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

Statement of Remeasurement Gains and Losses
Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	24,980	14,965
Unrealized Gains (Losses) attributable to: Portfolio Investments	13,385	10,015
Net Remeasurement Gains (Losses) for the year	13,385	10,015
Accumulated Remeasurement Gains (Losses) at end of year	38,365	24,980

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

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(6,767,041)	(157,481)	2,427,782
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(27,453,799)	(28,356,593)	(11,263,578)
Amortization of Tangible Capital Assets	10,940,062	10,902,066	10,778,486
Total Effect of change in Tangible Capital Assets	(16,513,737)	(17,454,527)	(485,092)
Acquisition of Prepaid Expenses		(756,141)	(599,792)
Use of Prepaid Expenses		656,982	690,082
Total Effect of change in Other Non-Financial Assets	-	(99,159)	90,290
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(23,280,778)	(17,711,167)	2,032,980
Net Remeasurement Gains (Losses)		13,385	10,015
(Increase) Decrease in Net Debt		(17,697,782)	2,042,995
Net Debt, beginning of year		(133,864,081)	(135,907,076)
Net Debt, end of year		(151,561,863)	(133,864,081)

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

Statement 5

Statement of Cash Flows
Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(157,481)	2,427,782
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,680,830)	(1,008,885)
Prepaid Expenses	(99,159)	90,290
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	10,884,925	1,415,561
Unearned Revenue	(62,400)	1,101,515
Deferred Revenue	384,955	454,793
Employee Future Benefits	158,488	293,108
Amortization of Tangible Capital Assets	10,902,066	10,778,486
Amortization of Deferred Capital Revenue	(6,878,052)	(6,774,948)
Total Operating Transactions	<u>13,452,512</u>	<u>8,777,702</u>
Capital Transactions		
Tangible Capital Assets Purchased	(2,410,989)	(3,483,227)
Tangible Capital Assets -WIP Purchased	(25,945,604)	(7,780,351)
Total Capital Transactions	<u>(28,356,593)</u>	<u>(11,263,578)</u>
Financing Transactions		
Capital Revenue Received	21,935,463	8,527,206
Total Financing Transactions	<u>21,935,463</u>	<u>8,527,206</u>
Investing Transactions		
Investments in Portfolio Investments	(8,372,928)	(20,865,956)
Total Investing Transactions	<u>(8,372,928)</u>	<u>(20,865,956)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(1,341,546)</u>	<u>(14,824,626)</u>
Cash and Cash Equivalents, beginning of year	<u>41,546,644</u>	<u>56,371,270</u>
Cash and Cash Equivalents, end of year	<u>40,205,098</u>	<u>41,546,644</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	40,205,098	36,546,644
Cash Equivalents		5,000,000
	<u>40,205,098</u>	<u>41,546,644</u>
Supplementary Cash Flow Information (Note 20)		

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, and accrued 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, 2025

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 and term deposits with a maturity of greater than 3 months at the time of acquisition. Bonds and term deposits 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 Note 2(n).

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.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Employee Future Benefits (continued)

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, 2025 and projected to March 31, 2028. The next valuation will be performed as at March 31, 2028 for use starting June 30, 2028. 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 recognized. 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.

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.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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 (\$2,150,525 to \$6,451,575). The current balance of \$2,688,157 contingency reserve held in local capital equates to 1.25% of 2025/26 annual budget operating expenditures.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. Revenue from transactions with performance obligations is recognised when (or as) the performance obligation is satisfied (by providing the promised goods or service to a payor).

Revenue from transactions with no performance obligations is recognized when the District:

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

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.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

o) Expenses (continued)

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 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, estimated employee future benefits, and asset retirement obligations. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2025	June 30, 2024
Due from the Government of Canada	\$ 193,135	\$ 270,884
Due from the City of Maple Ridge	35,200	203,901
Trade receivables	554,542	405,506
Tuition receivable	135,273	103,478
Other receivables	942,339	568,551
Total Accounts Receivable – Other	\$ 1,860,489	\$ 1,552,320

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 4 PORTFOLIO INVESTMENTS

	June 30, 2025	June 30, 2024
Term Deposits	\$ 29,223,009	\$ 20,860,839
Funds		
Core Bond Fund	\$ 85,459	\$ 81,817
Canadian Equity Fund	65,204	54,350
U.S. Equity Fund	33,980	30,228
International Pooled Fund	30,584	25,042
Short Term Income Fund	8,226	7,873
Total Funds	\$ 223,453	\$ 199,310
Total Portfolio Investments	\$ 29,446,462	\$ 21,060,149

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2025	June 30, 2024
Trade payables	\$ 18,846,118	\$ 9,370,290
Salaries and benefits payable	14,232,536	13,277,068
Accrued vacation payable	2,004,210	1,917,579
Other	792,218	736,754
Total Accounts Payable and Accrued Liabilities – Other	\$ 35,875,082	\$ 25,301,691

NOTE 6 UNEARNED REVENUE

Unearned revenue for the year ended June 30, 2025:

	Balance June 30, 2024	Fees Received	Revenue Recognized	Balance June 30, 2025
Tuition fees	\$ 7,924,998	\$ 11,182,060	\$ (11,202,453)	\$ 7,904,605
Facility rental fees	24,388	895,724	(909,201)	10,911
Before and after school fees	9,750	160,670	(159,035)	11,385
Partnership fees	41,630	138,083	(168,248)	11,465
Total Unearned Revenue	\$ 8,000,766	\$ 12,376,537	\$ (12,438,937)	\$ 7,938,366

Unearned revenue for the year ended June 30, 2024:

	Balance June 30, 2023	Fees Received	Revenue Recognized	Balance June 30, 2024
Tuition fees	\$ 6,830,135	\$ 11,121,536	\$ (10,026,673)	\$ 7,924,998
Facility rental fees	13,446	776,195	(765,253)	24,388
Before and after school fees	-	143,392	(133,642)	9,750
Partnership fees	55,670	142,881	(156,921)	41,630
Total Unearned Revenue	\$ 6,899,251	\$ 12,184,004	\$ (11,082,489)	\$ 8,000,766

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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).

	Provincial Grants – MECC	Other Grants and Income	Investment Income	Total Deferred Revenue
Balance, June 30, 2023	\$ 378,679	\$ 1,598,895	\$ -	\$ 1,977,574
Contributions received	30,885,203	6,117,900	52,565	37,055,668
Revenue recognized	(30,745,604)	(5,802,706)	(52,565)	(36,600,875)
Balance, June 30, 2024	518,278	1,914,089	-	2,432,367
Contributions received	34,336,370	6,763,443	53,501	41,153,314
Revenue recognized	(34,151,693)	(6,567,273)	(49,393)	(40,768,359)
Balance, June 30, 2025	\$ 702,955	\$ 2,110,259	\$ 4,108	\$ 2,817,322

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, 2025	June 30, 2024
<u>Deferred Capital Revenue – Subject to Amortization</u>		
Balance, beginning of year	\$ 133,074,133	\$ 135,813,713
Transfers from deferred revenue – capital additions	4,245,146	4,035,368
Amortization of deferred capital revenue	(6,878,052)	(6,774,948)
Balance, end of year	130,441,227	133,074,133
<u>Deferred Capital Revenue – Work in Progress</u>		
Work in progress, beginning of year	3,574,891	1,419,245
Transfer in from deferred revenue – work in progress	24,612,084	6,191,014
Transfer to spent deferred capital	(4,245,146)	(4,035,368)
Balance, end of year	23,941,829	3,574,891
<u>Deferred Capital Revenue – Unspent Portion</u>		
Unspent deferred capital, beginning of year	6,358,556	4,022,364
Provincial grants – Ministry of Education and Child Care	21,444,593	5,985,485
Provincial grants – other	56,797	1,989,530
Investment income	120,823	148,941
School site acquisition fees	313,250	403,250
Transfer to deferred capital revenue – work in progress	(24,612,084)	(6,191,014)
Balance, end of year	3,681,935	6,358,556
Total Deferred Capital Revenue	\$ 158,064,991	\$ 143,007,580

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, 2025	June 30, 2024
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$ 8,705,456	\$ 8,584,175
Service cost	657,087	667,574
Interest cost	381,152	354,921
Benefit payments	(674,057)	(594,705)
Actuarial (gain) loss	426,354	(306,509)
Accrued benefit obligation – March 31	<u>\$ 9,495,992</u>	<u>\$ 8,705,456</u>

Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 9,495,992	\$ 8,705,456
Funded status – deficit	(9,495,992)	(8,705,456)
Employer contributions after measurement date	203,426	149,673
Benefits expense after measurement date	(253,444)	(259,560)
Unamortized net actuarial gain	(99,092)	(671,271)
Accrued Benefit Liability – June 30	<u>\$ (9,645,102)</u>	<u>\$ (9,486,614)</u>

Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 9,486,614	\$ 9,193,506
Net expense for fiscal year	886,298	936,678
Employer contributions	(727,810)	(643,570)
Accrued benefit liability – June 30	<u>\$ 9,645,102</u>	<u>\$ 9,486,614</u>

Components of Net Benefit Expense		
Service cost	\$ 651,031	\$ 664,952
Interest cost	381,092	361,479
Amortization of net actuarial loss	(145,825)	(89,753)
Net benefit expense	<u>\$ 886,298</u>	<u>\$ 936,678</u>

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

	June 30, 2025	June 30, 2024
Discount rate - April 1	4.25%	4.00%
Discount rate - March 31	4.00%	4.25%
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	11.8 years	9.9 years

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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. 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	June 30, 2025	June 30, 2024
Balance, beginning of year	\$ 11,307,530	\$ 11,307,530
Settlements during the year	-	-
Balance, end of year	\$ 11,307,530	\$ 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%, a \$5 million daylight facility which is to provide security for electronic fund transfers with a 2-day lead time, and a \$8 million stand-alone fully cash-secured Letter of Credit facility. As of June 30, 2025, the School District had \$nil borrowings (2024: \$nil) under the line of credit and the daylight facility, and \$1.22 million issued for Eric Langton Elementary seismic replacement and expansion project (2024: \$0.86 million) under the stand-alone Letter of Credit facility.

NOTE 12 TANGIBLE CAPITAL ASSETS

Tangible Capital Assets for the year ended June 30, 2025

Cost:	Balance at June 30, 2024	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ 41,553,283	\$ -	\$ -	\$ -	\$ 41,553,283
Buildings	354,721,342	253,514	-	5,486,712	360,461,568
Buildings – WIP	4,109,288	25,667,670	-	(5,486,712)	24,290,246
Furniture & equipment	17,373,061	1,133,708	(974,642)	277,934	17,810,061
Furniture & equipment - WIP	-	277,934	-	(277,934)	-
Vehicles	1,745,112	316,254	(151,471)	-	1,909,895
Computer software	269,388	35,262	(29,959)	-	274,691
Computer hardware	4,930,196	672,251	(1,227,752)	-	4,374,695
Total Cost	\$ 424,701,670	\$ 28,356,593	\$ (2,383,824)	\$ -	\$ 450,674,439

Accumulated Amortization:	Balance at June 30, 2024	Amortization	Disposals	Balance at June 30, 2025
Buildings	\$ 192,746,378	\$ 7,975,263	\$ -	\$ 200,721,641
Furniture & equipment	8,172,622	1,759,155	(974,642)	8,957,135
Vehicles	894,514	182,751	(151,471)	925,794
Computer software	151,777	54,408	(29,959)	176,226
Computer hardware	2,794,169	930,489	(1,227,752)	2,496,906
Total Accumulated Amortization	\$ 204,759,460	\$ 10,902,066	\$ (2,383,824)	\$ 213,277,702

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 12 TANGIBLE CAPITAL ASSETS (continued)

Tangible Capital Assets for the year ended June 30, 2024

Cost:	Balance at June 30, 2023	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	\$ 41,553,283	\$ -	\$ -	\$ -	\$ 41,553,283
Buildings	348,962,721	454,108	-	5,304,513	354,721,342
Buildings – WIP	1,873,260	7,540,541	-	(5,304,513)	4,109,288
Furniture & equipment	15,190,288	2,201,513	(258,550)	239,810	17,373,061
Furniture & equipment – WIP	-	239,810	-	(239,810)	-
Vehicles	1,597,400	260,334	(112,622)	-	1,745,112
Computer software	330,852	11,787	(73,251)	-	269,388
Computer hardware	5,793,081	555,485	(1,418,370)	-	4,930,196
Total Cost	\$ 415,300,885	\$ 11,263,578	\$ (1,862,793)	\$ -	\$ 424,701,670

Accumulated Amortization:	Balance at June 30, 2023	Amortization	Disposals	Balance at June 30, 2024
Buildings	\$ 184,895,536	\$ 7,850,842	\$ -	\$ 192,746,378
Furniture & equipment	6,803,006	1,628,166	(258,550)	8,172,622
Vehicles	840,010	167,126	(112,622)	894,514
Computer software	165,003	60,025	(73,251)	151,777
Computer hardware	3,140,212	1,072,327	(1,418,370)	2,794,169
Total Accumulated Amortization	\$ 195,843,767	\$ 10,778,486	\$ (1,862,793)	\$ 204,759,460

Net Book Value of Tangible Capital Assets

	June 30, 2025	June 30, 2024
Sites	\$ 41,553,283	\$ 41,553,283
Buildings	159,739,927	161,974,964
Buildings – work in progress	24,290,246	4,109,288
Furniture and equipment	8,852,926	9,200,439
Vehicles	984,101	850,598
Computer software	98,465	117,611
Computer hardware	1,877,789	2,136,027
Total Net Book Value	\$ 237,396,737	\$ 219,942,210

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, 2024, the Teachers' Pension Plan has approximately 52,000 active members and 43,000 retired members in the plan. As at December 31, 2024, the Municipal Pension Plan has over 470,000 members in the plan.

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 valuation report for the Teachers' Pension Plan completed as at December 31, 2023 showed that the plan had a \$4,572 million surplus and was 112.8% funded. The next valuation will be at December 31, 2026, with results available in late 2027.

The valuation in 2021 for the Municipal Pension Plan showed the plan was fully funded with a ratio of 105.3%, a \$3,761 million funding surplus for basic pension benefits. The most recent valuation for the Municipal Pension Plan was completed at December 31, 2024, with results available in late 2025.

The School District paid \$17,794,741 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$16,168,429).

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, 2025

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 5, 2025. As the 2024/25 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2024/25 Annual Budget and the 2024/25 Amended Annual Budget is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial grants			
Ministry of Education and Child Care	\$ 221,750,677	\$ 231,659,770	\$ 9,909,093
Other	300,800	417,800	117,000
Federal grants	319,910	362,900	42,990
Tuition	11,435,010	11,218,921	(216,089)
Other revenue	6,336,497	6,888,166	551,669
Rentals and leases	809,844	825,904	16,060
Investment income	1,662,500	1,662,500	-
Amortization of deferred capital revenue	6,752,983	6,882,573	129,590
Total Revenue	249,368,221	259,918,534	10,550,313
Expenses			
Instruction	213,690,033	224,645,401	10,955,368
District administration	7,967,221	8,692,916	725,695
Operations and maintenance	31,486,702	32,430,617	943,915
Transportation and housing	842,741	916,641	73,900
Total Expense	253,986,697	266,685,575	12,698,878
Deficit for the year	(4,618,476)	(6,767,041)	(2,148,565)
Budgeted allocation of surplus	2,288,316	5,168,458	2,880,142
Budgeted Surplus (Deficit) for the year	\$ (2,330,160)	\$ (1,598,583)	\$ 731,577
Statement 4			
Deficit for the year	\$ (4,618,476)	\$ (6,767,041)	\$ (2,148,565)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(38,433,498)	(27,453,799)	10,979,699
Amortization of tangible capital assets	10,682,550	10,940,062	257,512
Total effect of change in tangible capital assets	(27,750,948)	(16,513,737)	11,237,211
(Increase) Decrease in Net Financial Debt	\$ (32,369,424)	\$ (23,280,778)	\$ 9,088,646

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

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.

	June 30, 2025	June 30, 2024
Operating Fund Accumulated Surplus		
Internally Restricted/Appropriated by the Board for:		
Indigenous Education Council (targeted funding)	\$ 59,066	\$ -
Indigenous education (targeted funding)	-	233,975
School budget balances	533,199	426,103
Contractual professional development	293,180	256,342
Financial provisions	100,000	100,000
Multi-year grants and projects in progress		
Early Career Mentorship grant	334,429	334,429
Integrated Child and Youth grant	43,057	659,914
Other grants	10,683	21,621
Other district initiatives	125,933	27,706
Purchase order commitments	158,715	94,481
Support for school growth plans		
Literacy	-	112,829
Numeracy - Resources and supplies	20,000	20,000
Early Learning - StrongStart	-	45,162
Secondary assessment committee	-	18,000
Educational leadership - mentorship	-	1,836
Safe and caring schools	150,413	226,480
Indigenous education, racial inclusivity and equity	-	90,175
Student voice leadership	-	43,381
Elementary staffing	-	21,821
Principal and vice principal mentorship	-	7,500
Social emotional learning	53,035	59,454
School teams	28,359	17,533
Extracurricular elementary band program	81,659	-
Support for operational plans		
Business systems implementation and upgrades	211,896	70,977
Human resources	98,352	125,607
Indigenous education	-	48,896
English Language Learners	-	4,784
Ridge Meadows College program development	10,622	21,780
Strategic facilities plan	67,443	137,752
Facilities staffing	-	183,407
Succession planning	-	16,559

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 16 ACCUMULATED SURPLUS (Continued)

	June 30, 2025	June 30, 2024
Learning services		
Early intervention inclusionary programming	-	236,896
Facilities renovations and space review	57,066	151,995
Student transportation	-	283,367
Budgeted use to fund 2024/25 base operating shortfall	-	1,067,696
Total Internally Restricted Operating Surplus	2,437,107	5,168,458
Unrestricted Operating Surplus	173,995	-
Total Operating Fund Accumulated Surplus	2,611,102	5,168,458
Capital Fund Accumulated Surplus		
Internally Restricted (Appropriated) by the Board for:		
IT capital plan	2,909,084	1,806,445
Facilities equipment and vehicles capital plan	919,721	35,405
Child care capital	394,807	132,737
Emergency preparedness	10,730	11,636
Virtual boardroom	9,284	11,225
Strategic facilities plan implementation		
New temporary classrooms	1,795,857	2,448,450
Capital planning	301,583	201,125
Sustainability upgrades	864,081	840,575
Other facilities renewal	1,498,675	1,114,987
Capital cost share – Eric Langton Elementary	700,000	700,000
Contingency reserve held in Local Capital	2,688,157	2,110,014
Total Internally Restricted Local Capital Surplus	12,091,979	9,412,599
Invested in Tangible Capital Assets	71,706,157	71,985,662
Total Capital Fund Accumulated Surplus	83,798,136	81,398,261
Total Accumulated Surplus from Operations	86,409,238	86,566,719
Accumulated Remeasurement Gains	38,365	24,980
Accumulated Surplus	\$ 86,447,603	\$ 86,591,699

NOTE 17 EXPENSES BY OBJECT – ALL FUNDS

	June 30, 2025	June 30, 2024
Salaries and benefits	\$ 225,621,282	\$ 210,324,385
Services and supplies	25,830,968	23,697,016
Amortization	10,902,066	10,778,486
	\$ 262,354,316	\$ 244,799,887

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, 2025

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 2024 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, federal, 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.

The School District is monitoring the potential impacts and options to mitigate risks arising from tariffs and cross border trade.

c) Liquidity risk:

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

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

NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION

	June 30, 2025	June 30, 2024
Interest Recognized in the:		
Operating Fund	\$ 2,029,145	\$ 2,404,365
Special Purpose Fund	49,392	52,565
Land Capital Fund	120,823	148,941
Total Interest Income	\$ 2,199,360	\$ 2,605,871

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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.

	2025/26	2026/27	2027/28	2028/29
Annual Facility Grant projects	\$ 2,769,785	\$ -	\$ -	\$ -
Eric Langton Elementary seismic replacement and expansion	19,717,056	719,328	-	-
Pitt Meadows Secondary seismic replacement	2,688,581	1,898,850	1,112,561	1,112,561
Blue Mountain Elementary addition	279,519	-	-	-
Golden Ears Elementary addition	376,088	-	-	-
Capital Planning	204,300	-	-	-
New classroom space	102,753	-	-	-
Minor capital projects	1,260,869	-	-	-
Total Capital Commitments	\$ 27,398,951	\$ 2,618,178	\$ 1,112,561	\$ 1,112,561

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:

	2025/26	2026/27	2027/28	Thereafter
Ministry of Education and Child Care capital projects	\$ 42,716,576	\$ 49,957,861	\$ 29,361,977	\$ -
Future lease revenue	631,814	-	-	-
Total Contractual Rights	\$ 43,348,390	\$ 49,957,861	\$ 29,361,977	\$ -

NOTE 23 CONTINGENT LIABILITIES

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.

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

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,168,458		81,398,261	86,566,719	84,138,937
Changes for the year					
Surplus (Deficit) for the year	3,257,738	527,430	(3,942,649)	(157,481)	2,427,782
Interfund Transfers	(804,936)	(527,430)	1,332,366	-	-
Tangible Capital Assets Purchased	(5,010,158)		5,010,158	-	-
Local Capital	(2,557,356)	-	2,399,875	(157,481)	2,427,782
Net Changes for the year	2,611,102	-	83,798,136	86,409,238	86,566,719
Accumulated Surplus (Deficit), end of year - Statement 2					
Accumulated Remeasurement Gains (Losses) - Statement 3					
	38,365	38,365	83,798,136	38,365	24,980
	2,611,102	38,365	83,798,136	86,447,603	86,591,699

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	197,668,054	197,861,751	188,516,905
Other	417,800	411,520	326,818
Federal Grants	362,900	345,570	324,607
Tuition	11,218,921	11,202,453	10,026,673
Other Revenue	1,693,166	1,709,420	1,428,162
Rentals and Leases	825,904	909,201	765,253
Investment Income	1,662,500	2,029,144	2,404,365
Total Revenue	213,849,245	214,469,059	203,792,783
Expenses			
Instruction	186,389,575	182,571,710	171,252,480
District Administration	8,541,814	7,776,356	7,321,778
Operations and Maintenance	21,043,811	20,069,982	18,853,583
Transportation and Housing	820,597	793,273	568,082
Total Expense	216,795,797	211,211,321	197,995,923
Operating Surplus (Deficit) for the year	(2,946,552)	3,257,738	5,796,860
Budgeted Appropriation (Retirement) of Surplus (Deficit)	5,168,458		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(921,474)	(804,936)	(1,187,048)
Tangible Capital Assets - Work in Progress			(76,773)
Local Capital	(1,300,432)	(5,010,158)	(3,598,765)
Total Net Transfers	(2,221,906)	(5,815,094)	(4,862,586)
Total Operating Surplus (Deficit), for the year	-	(2,557,356)	934,274
Operating Surplus (Deficit), beginning of year		5,168,458	4,234,184
Operating Surplus (Deficit), end of year		2,611,102	5,168,458
Operating Surplus (Deficit), end of year			
Internally Restricted		2,437,107	5,168,458
Unrestricted		173,995	
Total Operating Surplus (Deficit), end of year		2,611,102	5,168,458

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

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget (Note 15) \$	2025 Actual \$	2024 Actual \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	193,631,294	193,593,488	182,649,849
ISC/LEA Recovery	(613,078)	(690,433)	(613,078)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,874,965	1,874,965	1,874,965
Funding for Graduated Adults	154,950	297,303	231,243
Student Transportation Fund	185,990	185,990	185,990
Support Staff Benefits Grant	311,930	311,629	311,629
FSA Scorer Grant	15,693	15,693	15,693
Labour Settlement Funding	1,914,830	2,081,636	3,198,215
Integrated Child and Youth Team	191,480	191,480	650,424
Recruitment Destination Canada			8,975
Premier's Award for Excellence in Education			3,000
Total Provincial Grants - Ministry of Education and Child Care	197,668,054	197,861,751	188,516,905
Provincial Grants - Other	417,800	411,520	326,818
Federal Grants	362,900	345,570	324,607
Tuition			
Summer School Fees	44,650	44,650	33,490
Continuing Education	1,225,288	1,230,845	986,758
International and Out of Province Students	9,948,983	9,926,958	9,006,425
Total Tuition	11,218,921	11,202,453	10,026,673
Other Revenues			
Funding from First Nations	613,078	690,433	613,078
Miscellaneous			
Revenue Generation	64,000	62,675	78,021
Partnership Program	208,190	168,248	156,921
Transportation	108,546	109,284	72,615
Before and After School Programming	242,351	159,035	133,642
Miscellaneous	387,296	413,946	257,352
Ridge Meadows College	9,705	39,799	56,533
BC Hydro Grant	60,000	66,000	60,000
Total Other Revenue	1,693,166	1,709,420	1,428,162
Rentals and Leases	825,904	909,201	765,253
Investment Income	1,662,500	2,029,144	2,404,365
Total Operating Revenue	213,849,245	214,469,059	203,792,783

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	90,849,957	89,190,993	85,081,535
Principals and Vice Principals	10,078,560	10,068,569	9,558,440
Educational Assistants	26,191,046	25,367,070	23,627,596
Support Staff	15,204,887	14,521,541	13,892,280
Other Professionals	7,772,873	7,589,303	6,801,923
Substitutes	6,951,965	6,816,926	6,271,861
Total Salaries	157,049,288	153,554,402	145,233,635
Employee Benefits	40,976,025	40,156,814	37,181,069
Total Salaries and Benefits	198,025,313	193,711,216	182,414,704
Services and Supplies			
Services	8,190,018	7,855,019	6,803,875
Student Transportation	824,735	791,764	646,031
Professional Development and Travel	1,240,967	1,049,737	787,872
Rentals and Leases	6,457	7,637	2,209
Dues and Fees	169,873	176,715	165,381
Insurance	1,038,613	998,011	887,381
Supplies	4,511,637	3,861,523	3,670,508
Utilities	2,788,184	2,759,699	2,617,962
Total Services and Supplies	18,770,484	17,500,105	15,581,219
Total Operating Expense	216,795,797	211,211,321	197,995,923

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	68,739,891	410,519	65,058	480,881	-	4,574,555	74,270,904
1.03 Career Programs	398,422	33,395	555,556	63	-	35,233	1,022,669
1.07 Library Services	1,506,705	-	-	6,872	-	51,311	1,564,888
1.08 Counselling	2,271,131	-	-	-	-	14,247	2,285,378
1.10 Inclusive Education	9,563,158	1,935,619	23,576,602	1,671,323	192,397	1,146,228	38,085,327
1.20 Early Learning and Child Care	-	-	41,652	6,547	-	-	48,199
1.30 English Language Learning	2,360,655	-	-	-	-	72,008	2,432,663
1.31 Indigenous Education	683,294	233,947	793,512	65,331	-	142,406	1,918,490
1.41 School Administration	-	6,915,552	-	3,077,664	-	169,561	10,162,777
1.60 Summer School	501,471	17,840	129,614	26,892	-	7,696	683,513
1.61 Continuing Education	-	16,946	-	138,260	906,200	2,356	1,063,762
1.62 International and Out of Province Students	3,087,344	335,481	-	521,998	259,897	143,279	4,347,999
1.64 Other	17,573	-	198,320	-	416,171	-	632,064
Total Function 1	89,129,644	9,899,299	25,360,314	5,995,831	1,774,665	6,358,880	138,518,633
4 District Administration							
4.11 Educational Administration	-	-	-	51,784	1,360,269	42,328	1,454,381
4.20 Early Learning and Child Care	-	-	-	-	-	-	-
4.40 School District Governance	-	-	-	-	443,810	-	443,810
4.41 Business Administration	-	169,270	6,756	655,154	2,079,436	69,505	2,980,121
Total Function 4	-	169,270	6,756	706,938	3,883,515	111,833	4,878,312
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	63,406	-	-	63,406
5.41 Operations and Maintenance Administration	61,349	-	-	201,571	1,411,269	35,622	1,709,811
5.50 Maintenance Operations	-	-	-	7,051,547	475,039	310,591	7,837,177
5.52 Maintenance of Grounds	-	-	-	477,949	-	-	477,949
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	61,349	-	-	7,794,473	1,886,308	346,213	10,088,343
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	24,299	44,815	-	69,114
7.70 Student Transportation	-	-	-	-	-	-	-
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	24,299	44,815	-	69,114
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	89,190,993	10,068,569	25,367,070	14,521,541	7,589,303	6,816,926	153,554,402

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

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	74,270,904	18,365,936	92,636,840	2,367,324	95,004,164	95,357,051	90,107,943
1.03 Career Programs	1,022,669	290,893	1,313,562	810,391	2,123,953	2,170,038	1,821,699
1.07 Library Services	1,564,888	394,076	1,958,964	188,227	2,147,191	2,162,997	2,016,879
1.08 Counselling	2,285,378	571,359	2,856,737	31,117	2,887,854	3,129,668	2,670,703
1.10 Inclusive Education	38,085,327	10,855,995	48,941,322	748,585	49,689,907	52,118,380	46,866,074
1.20 Early Learning and Child Care	48,199	17,342	65,541	-	65,541	70,556	74,941
1.30 English Language Learning	2,432,663	623,298	3,055,961	37,224	3,093,185	3,333,714	2,371,010
1.31 Indigenous Education	1,918,490	473,887	2,392,377	561,817	2,954,194	2,890,606	2,649,595
1.41 School Administration	10,162,777	2,853,025	13,015,802	244,258	13,260,060	13,674,693	12,586,115
1.60 Summer School	683,513	161,301	844,814	17,456	862,270	847,163	612,658
1.61 Continuing Education	1,063,762	208,302	1,272,064	362,779	1,634,843	1,588,204	1,334,394
1.62 International and Out of Province Students	4,347,999	1,099,222	5,447,221	2,329,954	7,777,175	7,858,538	7,204,372
1.64 Other	632,064	174,698	806,762	264,611	1,071,373	1,187,967	936,097
Total Function 1	138,518,633	36,089,334	174,607,967	7,963,743	182,571,710	186,389,575	171,252,480
4 District Administration							
4.11 Educational Administration	1,454,381	410,728	1,865,109	440,093	2,305,202	2,333,698	2,234,938
4.20 Early Learning and Child Care	-	-	-	263	263	2,298	933
4.40 School District Governance	443,810	68,240	512,050	159,073	671,123	770,506	693,442
4.41 Business Administration	2,980,121	836,875	3,816,996	982,772	4,799,768	5,435,312	4,392,465
Total Function 4	4,878,312	1,315,843	6,194,155	1,582,201	7,776,356	8,541,814	7,321,778
5 Operations and Maintenance							
5.20 Early Learning and Child Care	63,406	15,519	78,925	12,596	91,521	88,160	50,142
5.41 Operations and Maintenance Administration	1,709,811	408,290	2,118,101	908,050	3,026,151	3,392,811	3,057,158
5.50 Maintenance Operations	7,837,177	2,191,389	10,028,566	2,773,570	12,802,136	13,250,592	11,880,101
5.52 Maintenance of Grounds	477,949	118,592	596,541	347,711	944,252	1,059,600	760,264
5.56 Utilities	-	-	-	3,205,922	3,205,922	3,252,648	3,105,918
Total Function 5	10,088,343	2,733,790	12,822,133	7,247,849	20,069,982	21,043,811	18,853,583
7 Transportation and Housing							
7.41 Transportation and Housing Administration	69,114	17,847	86,961	-	86,961	81,582	2,885
7.70 Student Transportation	-	-	-	706,312	706,312	739,015	565,197
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	69,114	17,847	86,961	706,312	793,273	820,597	568,082
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	153,554,402	40,156,814	193,711,216	17,500,105	211,211,321	216,795,797	197,995,923

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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget (Note 15) \$	2025 Actual \$	2024 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	33,991,716	34,151,693	30,745,604
Other Revenue	5,195,000	6,567,273	5,802,706
Investment Income		49,393	52,565
Total Revenue	39,186,716	40,768,359	36,600,875
Expenses			
Instruction	38,255,826	39,592,223	35,582,767
District Administration	151,102	119,157	134,619
Operations and Maintenance	446,744	433,505	232,531
Transportation and Housing	96,044	96,044	75,561
Total Expense	38,949,716	40,240,929	36,025,478
Special Purpose Surplus (Deficit) for the year	237,000	527,430	575,397
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(237,000)	(527,430)	(575,397)
Total Net Transfers	(237,000)	(527,430)	(575,397)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

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

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	5,537	176,406	1,332,378	-	-	86,078	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	517,597	678,503	64,620	6,084,834	256,000	56,350	305,597	636,848	829,033
Other Investment Income	-	-	14,841	-	-	-	-	-	-
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	11,115	217,067	1,328,171	-	5,942	2,108	-	-
Revenues	517,597	672,925	38,800	6,089,041	256,000	50,408	389,567	636,848	829,033
Provincial Grants - Ministry of Education and Child Care	517,597	672,925	23,959	6,089,041	256,000	50,408	389,567	636,848	829,033
Other Revenue Investment Income	-	-	14,841	-	-	-	-	-	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals						20,533	142,595	28,635	
Educational Assistants							43,801	36,552	224,503
Support Staff	169,758	556,708		39,705	184,841	1,234	807	376,445	83,773
Other Professionals				27,336				324	
Substitutes				2,615	102		10,584	7,594	373,334
Employee Benefits	169,758	556,708	-	69,656	184,943	21,767	197,787	449,550	681,610
Services and Supplies	50,125	116,217		10,172	69,983	5,089	53,130	124,243	147,423
	102,429		38,800	5,915,369	1,074	23,552	138,650	63,055	
	322,312	672,925	38,800	5,995,197	256,000	50,408	389,567	636,848	829,033
Net Revenue (Expense) before Interfund Transfers	195,285	-	-	93,844	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(195,285)			(93,844)					
	(195,285)			(93,844)					
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	-	-	25,543	101,510	708	14,141	67,686	10,675	37,859
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	24,081,777	4,065,387	70,501	51,000	6,750	45,000	19,000	19,000	175,000
Other Investment Income				4,720		1,154			1,476
Less: Allocated to Revenue	24,081,777	4,065,387	70,501	55,720	6,750	46,154	-	19,000	176,476
Deferred Revenue, end of year	-	-	96,044	41,711	7,458	37,879	67,686	29,675	189,600
				115,519		22,416			24,735
Revenues									
Provincial Grants - Ministry of Education and Child Care	24,081,777	4,065,387	96,044	36,991	7,458	36,725	67,686	29,675	188,124
Other Revenue				4,720		1,154			1,476
Investment Income	24,081,777	4,065,387	96,044	41,711	7,458	37,879	67,686	29,675	189,600
Expenses									
Salaries									
Teachers	19,192,069	233,655		5,055					56,465
Principals and Vice Principals									
Educational Assistants				800				1,125	
Support Staff						17,738			
Other Professionals						7,863			
Substitutes	1,522	3,020,851		1,094	4,710			6,832	77,320
Employee Benefits	19,193,591	3,254,506		6,949	4,710	25,601		7,957	133,785
Services and Supplies	4,888,186	810,881		1,885	1,170	3,872		1,677	38,139
	24,081,777	4,065,387	96,044	32,877	1,578	8,406	67,686	20,041	17,676
				41,711	7,458	37,879	67,686	29,675	189,600
Net Revenue (Expense) before Interfund Transfers									
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)									

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion	Professional Learning Grant	Youth Education Support Fund	National School Food Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	138,501	30,247	-	-	405,098	-	2,432,367
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	1,867,774	50,000	191,500	221,496	-	211,257	34,336,370
Other					613,989	1,851	6,763,443
Investment Income	1,867,774	52,604	4,083	4,109	18,663	1,851	53,501
Less: Allocated to Revenue	2,006,275	17,598	195,583	225,605	632,652	213,108	41,153,314
Deferred Revenue, end of year	-	65,253	36,641	225,605	564,813	197,937	2,817,322
Revenues							
Provincial Grants - Ministry of Education and Child Care	2,006,275	14,994	154,859	-	-	13,320	34,151,693
Other Revenue		2,604	4,083	-	454,273	1,851	6,567,273
Investment Income	2,006,275	17,598	158,942	-	472,937	15,171	40,768,359
Expenses							
Salaries							
Teachers		12,870	40,601				19,732,478
Principals and Vice Principals							304,856
Educational Assistants	308,009		28,070				1,497,744
Support Staff	100,796		2,500				298,605
Other Professionals			704				188,803
Substitutes							3,429,942
Employee Benefits	408,805	12,870	71,875				25,452,428
Services and Supplies	112,291	3,608	19,547				6,457,638
Tangible Capital Assets Purchased	1,411,597	1,120	55,503		320,235	15,171	8,330,863
Net Revenue (Expense) before Interfund Transfers	1,932,693	17,598	146,925	-	320,235	15,171	40,240,929
Interfund Transfers	73,582	-	12,017	-	152,702	-	527,430
Net Revenue (Expense)	(73,582)	-	(12,017)	-	(152,702)	-	(527,430)
Tangible Capital Assets Purchased	(73,582)	-	(12,017)	-	(152,702)	-	(527,430)
Net Revenue (Expense)	-	-	-	-	-	-	-

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

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Other Revenue			81,365	81,365	59,063
Amortization of Deferred Capital Revenue	6,882,573	6,878,052		6,878,052	6,774,948
Total Revenue	6,882,573	6,878,052	81,365	6,959,417	6,834,011
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,940,062	10,902,066		10,902,066	10,778,486
Total Expense	10,940,062	10,902,066	-	10,902,066	10,778,486
Capital Surplus (Deficit) for the year	(4,057,489)	(4,024,014)	81,365	(3,942,649)	(3,944,475)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,158,474	1,332,366		1,332,366	1,762,445
Tangible Capital Assets - Work in Progress				-	76,773
Local Capital	1,300,432		5,010,158	5,010,158	3,598,765
Total Net Transfers	2,458,906	1,332,366	5,010,158	6,342,524	5,437,983
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,078,623	(1,078,623)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,333,520	(1,333,520)	-	
Total Other Adjustments to Fund Balances		2,412,143	(2,412,143)	-	
Total Capital Surplus (Deficit) for the year	(1,598,583)	(279,505)	2,679,380	2,399,875	1,493,508
Capital Surplus (Deficit), beginning of year		71,985,662	9,412,599	81,398,261	79,904,753
Capital Surplus (Deficit), end of year		71,706,157	12,091,979	83,798,136	81,398,261

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

Tangible Capital Assets
Year Ended June 30, 2025

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	41,553,283	354,721,342	17,373,061	1,745,112	269,388	4,930,196	420,592,382
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		38,949	506,391	152,404	35,262	71,930	804,936
Special Purpose Funds		195,285	327,098			5,047	527,430
Local Capital		19,280	300,219	163,850		595,274	1,078,623
Transferred from Work in Progress		5,486,712	277,934				5,764,646
Decrease:							
Deemed Disposals			974,642	151,471	29,959	1,227,752	2,383,824
Cost, end of year	41,553,283	360,461,568	17,810,061	1,909,895	274,691	4,374,695	426,384,193
Work in Progress, end of year		24,290,246					24,290,246
Cost and Work in Progress, end of year	41,553,283	384,751,814	17,810,061	1,909,895	274,691	4,374,695	450,674,439
Accumulated Amortization, beginning of year		192,746,378	8,172,622	894,514	151,777	2,794,169	204,759,460
Changes for the Year							
Increase: Amortization for the Year		7,975,263	1,759,155	182,751	54,408	930,489	10,902,066
Decrease:							
Deemed Disposals			974,642	151,471	29,959	1,227,752	2,383,824
Accumulated Amortization, end of year		200,721,641	8,957,135	925,794	176,226	2,496,906	213,277,702
Tangible Capital Assets - Net	41,553,283	184,030,173	8,852,926	984,101	98,465	1,877,789	237,396,737

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	4,109,288				4,109,288
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	21,168,239	276,354			21,444,593
Deferred Capital Revenue - Other	3,165,911	1,580			3,167,491
Local Capital	1,333,520				1,333,520
	<u>25,667,670</u>	<u>277,934</u>	-	-	<u>25,945,604</u>
Decrease:					
Transferred to Tangible Capital Assets	5,486,712	277,934			5,764,646
	<u>5,486,712</u>	<u>277,934</u>	-	-	<u>5,764,646</u>
Net Changes for the Year	<u>20,180,958</u>	-	-	-	<u>20,180,958</u>
Work in Progress, end of year	<u>24,290,246</u>	-	-	-	<u>24,290,246</u>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	124,948,601	7,615,224	510,308	133,074,133
Changes for the Year				
Increase:				
Transferred from Work in Progress	4,243,977	1,169		4,245,146
	<u>4,243,977</u>	<u>1,169</u>	<u>-</u>	<u>4,245,146</u>
Decrease:				
Amortization of Deferred Capital Revenue	6,610,958	252,719	14,375	6,878,052
	<u>6,610,958</u>	<u>252,719</u>	<u>14,375</u>	<u>6,878,052</u>
Net Changes for the Year	<u>(2,366,981)</u>	<u>(251,550)</u>	<u>(14,375)</u>	<u>(2,632,906)</u>
Deferred Capital Revenue, end of year	<u>122,581,620</u>	<u>7,363,674</u>	<u>495,933</u>	<u>130,441,227</u>
Work in Progress, beginning of year	2,781,066	793,825		3,574,891
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	21,444,593	3,167,491		24,612,084
	<u>21,444,593</u>	<u>3,167,491</u>	<u>-</u>	<u>24,612,084</u>
Decrease				
Transferred to Deferred Capital Revenue	4,243,977	1,169		4,245,146
	<u>4,243,977</u>	<u>1,169</u>	<u>-</u>	<u>4,245,146</u>
Net Changes for the Year	<u>17,200,616</u>	<u>3,166,322</u>	<u>-</u>	<u>20,366,938</u>
Work in Progress, end of year	<u>19,981,682</u>	<u>3,960,147</u>	<u>-</u>	<u>23,941,829</u>
Total Deferred Capital Revenue, end of year	<u>142,563,302</u>	<u>11,323,821</u>	<u>495,933</u>	<u>154,383,056</u>

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

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2025

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,325,317	1,949,163	3,084,076		6,358,556
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	21,444,593					21,444,593
Provincial Grants - Other			56,797			56,797
Investment Income				120,823		120,823
School Site Acquisition Fees				313,250		313,250
	21,444,593	-	56,797	434,073	-	21,935,463
Decrease:						
Transferred to DCR - Work in Progress	21,444,593	1,324,293	1,843,198			24,612,084
	21,444,593	1,324,293	1,843,198	-	-	24,612,084
Net Changes for the Year	-	(1,324,293)	(1,786,401)	434,073	-	(2,676,621)
Balance, end of year	-	1,024	162,762	3,518,149	-	3,681,935

**School District
Statement of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF DEBT

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

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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 *Financial Information Regulation*, Schedule 1, section 5

**School District
Statement of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2025

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.42 (Maple Ridge – Pitt Meadows) and its non-unionized employees during fiscal year 2025.

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

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION	EXPENSES
Elected Officials			
CAMPBELL, ALSTON HUDSON	TRUSTEE	\$ 30,850	\$ 3,876
DUMORE, KIMBERLY M.	VICE CHAIRPERSON	32,350	3,242
LIOSIS, GABRIEL THOMAS	TRUSTEE	30,850	3,723
MURRAY, MIKE W.	TRUSTEE	30,850	4,822
SHAW, PASCALE N.	TRUSTEE	30,850	3,218
SULLIVAN, KATHLEEN M.	TRUSTEE	30,850	2,908
YAMAMOTO, ELAINE A.	CHAIRPERSON	33,850	6,350
Total Elected Officials		\$ 220,450	\$ 28,138

NAME	POSITION	REMUNERATION	EXPENSES
Detailed Employees Exceeding \$75,000 Remuneration			
AARESKJOLD, MONICA	TEACHER	\$ 102,105	\$ -
ABBIS, SARA E.	TEACHER	97,788	-
ABEYWARDENE, KRISTEN P.	VICE PRINCIPAL	116,407	1,784
ABLETT, DALE R.	TEACHER	109,345	13
ABMA, KEVIN	DIRECTOR, INFORMATION TECHNOLOGY	185,814	5,583
ACASTER, KELSEY L.	TEACHER	93,343	-
AFFLECK, MELISSA	TEACHER	111,810	411
AGULLA, LUCIA	ICY CLINICAL COUNSELLOR	121,744	4,058
AITKEN, KAREN L.	TEACHER	109,959	-
ALDERLIESTEN, RACHEL C.	TEACHER	90,253	24
ALGATE, JESSICA L.	TEACHER	87,851	-
ALLAN, APRIL	TEACHER	95,795	-
ALLAN, KEITH	TEACHER	109,370	23
ALLARD, FLETCHER C.	TEACHER	95,773	323
ALLISON, KARIN L.	TEACHER	102,031	-
ANDERSON, KATHLEEN D.	DISTRICT PRINCIPAL, INDIGENOUS EDUCATION	161,134	7,189
ANDERSON, KERRY L.	TEACHER	98,059	-
ANDREWS, SHERRY	TEACHER	91,197	24
ANDRUSIW, NAOMI J.	TEACHER	93,399	-
ANGOTTI, MARIA R.	TEACHER	109,816	-
ARAUJO, JERRY E.	TEACHER	108,547	271
ARCAND, KRISTIANA	TEACHER	84,033	7
ARNOLD, HANNAH	TEACHER	88,418	22
ASHLEY, JULIE C.	VICE PRINCIPAL	136,101	3,948
AUDETTE, MARC D.	TEACHER	90,381	-
BAERG, HANNAH	VICE PRINCIPAL	138,713	2,028
BAILEY, BRYAN A.	TEACHER	115,886	-
BAILEY, KIRSTEN J.	TEACHER	91,871	13
BAIN, ALEXANDER W.	TEACHER	98,443	323
BALA, JASMINE K.	COMMUNICATIONS SPECIALIST	86,645	833
BALDASSI, MARIE A.	TEACHER	109,800	33
BALDWIN, JACQUELINE K.	TEACHER	107,268	105
BANNING, JANA L.	TEACHER	83,755	78
BARICHELLO, BRENT	TEACHER	109,188	-
BARNES, ALEXANDRA J.	TEACHER	88,602	-
BARTLE, BRANDALYN L.	TEACHER	109,504	7
BASSETTO, JULEE E.	TEACHER	81,293	21
BAYDO, CHERYL	TEACHER	110,440	272
BAZETT, KELLI E.	TEACHER	102,085	25
BEALE, MARK	TEACHER	109,345	-
BEATTY, KENNETH D.	TEACHER	83,235	-
BEAUCHESNE, TAYLAR P.A.	TEACHER	76,980	-
BEAUDET, MARC M.	TEACHER	87,008	-
BEAUDET, NICOLE	TEACHER	91,351	-
BEDARD, JESSICA B.	TEACHER	106,023	6,535
BELL, REBEKAH	TEACHER	102,205	28
BELL, SHERENE C.	TEACHER	86,169	61
BELSEY, LAURA D.	TEACHER	102,346	39
BELSON, RUTH	TEACHER	107,295	25
BENNETT, JULIE	TEACHER	112,274	36

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION	EXPENSES
BERG, JANELLE	TEACHER	84,832	-
BERRY, OLIVIA M.	TEACHER	134,039	1,172
BETTS, CHRISTINE	TEACHER	111,798	22
BEUTLER, SHELLEY	TEACHER	119,024	14
BEVELAND-DALZELL, AARON A.	TEACHER	82,654	2,021
BEVELAND-DALZELL, HEIDI	TEACHER	111,247	1,543
BEVERIDGE, JENNIFER A.	PRINCIPAL	163,793	2,626
BEYER, BENJAMIN J.	TEACHER	82,260	25
BEYER, COURTNEY RAE	TEACHER	109,984	-
BHAGOWAT, OSHRIN O.	TEACHER	102,318	-
BIANCHI, LUISA M.	TEACHER	112,654	83
BICE, SHIRLEY M.	TEACHER	107,243	-
BIGGAR, MARK W.	TEACHER	111,813	1,038
BIGIOLLI, DANIELLE L.	SPEECH & LANGUAGE PATHOLOGIST	96,709	1,128
BIKIC, JOVO	ASSISTANT SUPERINTENDENT	210,443	9,146
BIKIC, STEPHANIE L.	TEACHER	108,855	29
BIRCH, REBECCA	TEACHER	95,904	-
BIRD, GEMMA L.	TEACHER	112,141	26
BIRKETT, LISA A.	TEACHER	94,766	-
BISHOP, WENDY	TEACHER	101,816	-
BISSET, FIONA	TEACHER	108,857	-
BISSETT, STEFANIE D.	TEACHER	95,380	374
BLACK, EMILY E.	SPEECH & LANGUAGE PATHOLOGIST	114,249	1,938
BLACK, EMILY MEAGHAN	TEACHER	81,634	-
BLACKMON, WENDY	TEACHER	111,813	265
BLANCO, CATHRYN M.	PRINCIPAL	165,465	1,436
BLIGH, KIMBERLEY	TEACHER	109,407	-
BLOOMFIELD, GILLIAN G.	SPEECH & LANGUAGE PATHOLOGIST	120,449	1,132
BONDI, SARAH C.	TEACHER	102,073	-
BOONE, JENNIFER	TEACHER	111,868	60
BORGHESI, MICHELLE B.	TEACHER	94,372	26
BOUCHARD, MICHELLE C.	TEACHER	111,536	413
BOUEY, SHANNON	TEACHER	110,593	-
BOWDEN, EMILIE ANNE	TEACHER	110,266	1,154
BOYES, CELESTE	TEACHER	79,436	36
BOYES, TRACY D.	TEACHER	103,669	300
BOYLE, PATRICK GERALD	TEACHER	92,316	-
BRADLEY, ELVIRA A.	TEACHER	109,297	1,828
BRAND, MEGHAN C.	TEACHER	109,663	-
BRANDEN, KATRINA P.	TEACHER	110,439	484
BRANDON, LAURA	PRINCIPAL	158,047	3,571
BRANKOVIC, RAYNAH	TEACHER	77,460	24
BRAR, NAVDEEP	TEACHER	90,365	-
BREKKAAS, PHILIP B.	TEACHER	106,448	-
BREMA, RHONDALEE	TEACHER	111,685	-
BRIGHAM, BEVERLY L.	TEACHER	112,086	883
BRINKERT, KATRINA G.	TEACHER	80,294	650
BRINKMANN, NADIA C.	TEACHER	108,148	11
BROWN, CHANTAL I.	TEACHER	81,082	29
BROWN, HAILEY S.	TEACHER	84,815	24
BROWN, JULIE	OCCUPATIONAL THERAPIST	116,482	956
BRUCE, LAURA	PRINCIPAL	159,218	1,156
BRYANT, AIMEE-ROCHELLE D.	TEACHER	97,704	-
BUCHAN, AMANDA L.	TEACHER	126,023	-
BUCHOLZ, CHRISTINA	TEACHER	88,534	13
BUDD, ASSUNTA	TEACHER	101,199	3,465
BUDSHAH, VIBHA	TEACHER	108,108	-
BURDON, JAMES	TEACHER	102,072	-
BURNS, JACQUELINE	TEACHER	100,648	-
BURNS, SHALAN	TEACHER	110,026	602
BURNS, TIMOTHY	TEACHER	123,421	500
BZOWY, CORINNE	TEACHER	101,762	35
CACCHIONI, JENNY M.	TEACHER	96,283	-
CADIZ, BEN	TEACHER	109,327	-
CADIZ, STEPHANIE	TEACHER	87,486	-

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
CAFUTA, MICHAEL R.	TEACHER	101,611	-
CALDERWOOD, JODI L.	TEACHER	86,878	-
CAMERON, BRENDAN D.	TEACHER	96,452	280
CAMERON, KYLA L.	PRINCIPAL	163,086	2,887
CAMOZZI, DAN V.	TEACHER	125,505	-
CAMPBELL, CATHERINE	TEACHER	111,582	-
CAMPBELL, GILLIAN	TEACHER	123,230	6,495
CAMPBELL, SARA	TEACHER	111,719	1,628
CAMPBELL, SHANNON L.	TEACHER	112,616	-
CAO, TOMMY J.	TEACHER	86,529	18
CARELSE, HELEN	TEACHER	78,053	-
CARLOS, NATASHA J.	TEACHER	100,280	-
CARMICHAEL, MELISSA A.	TEACHER	94,003	-
CARNE, WILLIAM T.	MANAGER, RIDGE MEADOWS COLLEGE	104,184	2,444
CAROS, JENNIFER S.	SCHOOL PSYCHOLOGIST	132,765	2,600
CARR, KATIE M.	TEACHER	112,721	-
CARRISS, JOSH N.	TEACHER	111,597	56
CARRUTHERS, KAREN J.	TEACHER	106,071	139
CARRUTHERS, KIMBERLY	TEACHER	118,451	-
CARVER, DAWNE K.	TEACHER	102,137	328
CARWELL, ROXANE T. **	MANAGER, EMPLOYMENT SERVICES	96,603	-
CAWKER, AMANDA	TEACHER	107,110	-
CHABOT, MICHELLE L.	TEACHER	115,269	6,110
CHAHAR LANG, SHAGHAYEGH	TEACHER	76,355	-
CHALMERS, LEAH L.	TEACHER	108,852	-
CHAN, JOHNNY	TEACHER	111,901	-
CHAN, SHARON T.W.	TEACHER	100,278	297
CHAND, MAUREEN A.	TEACHER	108,768	3,180
CHANG, ALBERT H.	TEACHER	109,279	38
CHAPMAN, HEATHER	TEACHER	105,892	-
CHAPPELL-MOSS, REBECCA K.	TEACHER	86,168	30
CHAUHAN, HARJIT K.	TEACHER	98,116	61
CHENG, MARIA A.	TEACHER	111,813	-
CHIU, CARMEN	TEACHER	100,235	-
CHOI, CLEMENT J.X.	SCHOOL PSYCHOLOGIST	82,849	771
CHOLEWA, ALEXANDRA	TEACHER	82,951	113
CHOO, LYNDA J.	TEACHER	102,421	-
CHOU, TERESA M.	TEACHER	106,518	-
CHOUHDARY, SAVITA	TEACHER	76,038	12
CHOW, WAYNE	VICE PRINCIPAL	145,740	1,959
CHU, BRUNO	TEACHER	112,046	-
CHUA, WILBETSON	TEACHER	99,571	-
CHUDY, DEVIKA	TEACHER	111,930	469
CHUNG, ANGELA C.	SENIOR MANAGER, HUMAN RESOURCES	144,532	3,839
CLANCY, MICHAEL	TRADESPERSON	86,625	431
CLARK, RANDY S.	MANAGER, MAINTENANCE	126,575	994
CLARKE, JULIE M.	PRINCIPAL	157,861	3,709
CLARKE, KIMBERLEY	TEACHER	106,285	95
CLARKE, MATTHEW C.	TEACHER	98,257	-
CLAYTON, ANDREA C.	VICE PRINCIPAL	156,014	1,247
CLEARIHUE, STEPHANIE	TEACHER	109,889	24
CLIPPINGDALE, TODD A.	TEACHER	116,707	82
CLUTCHEY, DREW S.	TEACHER	111,303	102
COBER, KENNETH R. *	ASSISTANT SUPERINTENDENT	205,731	20,432
COGHILL, LISA	TEACHER	116,895	90
COLLETTE, SUZANNE	VICE PRINCIPAL	137,812	834
COLLYER, LEANNE	TEACHER	103,255	-
COLPITTS, KRISTIE L.	DISTRICT VICE PRINCIPAL, LEARNING SERVICES	145,620	4,199
COLUCCIO, AMANDA C.	TEACHER	88,307	-
COMPTON, JASMIN	TEACHER	89,474	-
CONNOLLY, CHRISTOPHER H.	TEACHER	111,207	916
CONROY, MALIKA L.	TEACHER	112,367	451
COOK, COLLEEN D.	TEACHER	114,368	-
COOLEY, LARA M.	VICE PRINCIPAL	146,261	1,792
CORCORAN, JENNIFER J.	TEACHER	109,500	-

* Includes travel expenses for International Student Recruitment.

** Remuneration includes retirement allowance.

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
CORDONI, MEGHAN M.	TEACHER	109,329	7
CORNELL, JULIE P.	TEACHER	111,871	1,184
CORTINA, NATASHA R.	TEACHER	91,848	-
COWIE, ANTONY	TEACHER	101,138	-
COWIE, YURI C.	TEACHER	75,378	-
CRISAFI, SOPHIA C.	TEACHER	103,890	70
CROWHURST, MELANIE	TEACHER	82,174	-
CRUICKSHANK, CHELSEA D.	TEACHER	106,794	-
CRUICKSHANK, RAMONA A.	TEACHER	107,972	1,944
CRUIKSHANK, PARMINDER K.	TEACHER	96,094	-
CRUMP, CHRISTINA	VICE PRINCIPAL	138,718	1,271
CSILLAG, VICTORIA R. A.	TEACHER	75,277	346
CURLEY, JACOB	TEACHER	102,128	28
CURWEN, JEFFREY	VICE PRINCIPAL	145,878	2,602
CURWEN, SCOTT M.	TEACHER	111,539	-
CUSHING, ANDREA	TEACHER	92,146	37
CUSTODIO, STACEY M.	TEACHER	104,066	-
CUTHBERTSON, KYRSTEN A.	TEACHER	107,035	248
DACIUK, MORGEN B.	TEACHER	106,997	7
DAHLE, JODI R.	TEACHER	103,414	22
DAHYABHAI, ATISH	TRADESPERSON	84,868	407
DAIGLE, JACK	TRADESPERSON	89,736	457
DAIGNAULT, EMMA T.	TEACHER	77,069	30
DAILEY, TANYA E.	PRINCIPAL	160,090	1,524
DAMOC, ANDA R.	TEACHER	100,948	-
DANIELS, REBECCA A.	TEACHER	111,597	323
DAUKE, KIRA J.	TEACHER	77,462	23
DAVIDSON, PAUL C.	TRADESPERSON	85,310	372
DAVIES, SARAH L.	TEACHER	84,471	33
DAVIS, COLIN	TEACHER	111,765	7
DAVIS, JEFFREY A.	TEACHER	115,469	-
DAVIS, KATHERINE M.	TEACHER	77,943	778
DAVIS, MICHELLE	PRINCIPAL	157,709	2,617
DE ADDER, COURTNEY C.	TEACHER	83,513	-
DE LUCCA, ROSA C.	COUNSELLOR	106,070	-
DEARMAN, CARLA	TEACHER	111,777	305
DENTON, CHERYL L.	TEACHER	80,170	-
DEV, ASHISH	MANAGER, ENERGY & ENVIRONMENT SUSTAINABILITY	104,443	3,439
DEVITA, MICHAEL D.	TEACHER	109,377	-
DEW, NEYSA M.	TEACHER	101,689	-
DHALIWAL, RAMINDER KAUR	TEACHER	78,538	-
DHILLON, HARDEEP **	FORMER SUPERINTENDENT	90,827	-
DHILLON, SUSAN	DISTRICT PRINCIPAL, LEARNING RESOURCES	166,760	7,827
DI TURI, ANDRIA	TEACHER	115,457	5,535
DIAMOND, MATHEA J.	TEACHER	99,148	7
DICKIN, RANDY	TEACHER	111,885	-
DILLEN, ALEESHA M.	TEACHER	109,387	-
DILLEY, ROBYN	TEACHER	94,243	-
DILLEY, TIMOTHY M.	TEACHER	123,507	-
DIMMOCK, JAYMES T J.	TEACHER	108,483	-
DIMMOCK, SIMARPAL K.	TEACHER	103,285	66
DINGLER, BRAD S.	TEACHER	112,613	4,882
DINGWALL, DAYNA	TEACHER	94,151	-
DINH, JENNIFER N.	TEACHER	83,261	14
DINSA, KAMALJIT K.	TEACHER	110,322	-
DIXON-WARREN, GWYNETH L.	DISTRICT PRINCIPAL, HUMAN RESOURCES	170,776	8,608
DMITRIEFF, MARTIN	TEACHER	112,271	103
DO COITO ANTUNES MAFRA, DULCE	TEACHER	89,619	14
DOBIE, SELENA M.	TEACHER	96,688	-
DOLKHANIAN, JESSICA	MANAGER, EMPLOYMENT SERVICES	108,306	6,416
DONKERSLOOT, ANTON L.	TEACHER	103,302	-
DORAN-EDDY, KRISTYNA	TEACHER	100,047	393
DOS LIMA LLOYD, GABRIEL LUIS *	MANAGER, MARKETING & RECRUITMENT, INTERNATIONAL EDUCATION	128,493	53,533
DOUGHTY, DULCIA A.	TEACHER	93,568	-
DOWLER, ALAINA J.	TEACHER	109,568	-

* Includes travel expenses for International Student Recruitment.

** Remuneration includes retirement allowance.

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
DOWLER, MARK C	TEACHER	109,421	24
DOWNES, STEPHANIE LYNNE	TEACHER	109,281	-
DOWNEY, LAURA C.	TEACHER	112,949	-
DOWNES, TERESA E.	SUPERINTENDENT & CEO	300,693	14,133
DOYLE, DESMOND P.	TEACHER	109,627	-
DOYON, MICHAEL DANIEL	TEACHER	83,026	-
DRAFI, RACHEL	TEACHER	108,970	382
DRAFI, ROBERT J.	TEACHER	112,476	36
DRAKE, KAITLYN A.	TEACHER	90,604	-
DRAPEAU, DENIS J.G.	VICE PRINCIPAL	148,009	1,966
DRAPER, CRAIG	TEACHER	102,859	-
DRINKLE, JOANNA	TEACHER	109,090	22
DRISCOLL, ERIC L.	TEACHER	104,072	82
DRYDEN, TRACEY L.	TEACHER	112,018	-
DUECK, KELVIN L.	TEACHER	110,102	-
DUMORE, SYDNEY R.	TEACHER	83,738	-
DUNBAR, LEANNE	DISTRICT LIBRARIAN	116,570	1,682
DYER, DEANNA L.	TEACHER	109,702	-
DYKEMAN, TRACEY M.	TEACHER	82,890	31
EASBY, CONRAD J.	TEACHER	105,655	-
EASBY, KATHRYN A.	TEACHER	109,267	-
EBERHARDT, AMANDA	TEACHER	88,163	-
EDGE, ALICIA E.M.	TEACHER	101,461	-
EDGETT, SHANNON E.	TEACHER	100,228	24
EDWARDS, JOANNA L.	TEACHER	88,460	22
EDWARDS, SIMON C.	TEACHER	111,860	58
EEG, LAURA D.	TEACHER	108,263	-
EGLINGTON, STEPHANIE B.	TEACHER	108,036	7
ELDER, FIONA M.	TEACHER	109,610	7
ELKE, RAMONA L.	TEACHER	123,109	30
ELLIOTT, KODEI	TEACHER	113,189	-
ELLIOTT, SAMANTHA	MANAGER, FACILITIES PLANNING & CAPITAL PROJECTS	122,401	2,188
ELLIOTT, SIOBHAN A.	TEACHER	93,728	92
ELLIS, DANIEL **	TRADESPERSON	80,413	29
ELPHICK, HEATHER E.	TEACHER	112,342	-
ELPHICK, KEN E.	PRINCIPAL	165,767	1,340
EMOND, MEGAN	TEACHER	100,423	-
ESCOBAR, EWELINA	TEACHER	93,079	-
ESKANDARI ALOUGHREH, SUSAN	TEACHER	94,821	73
EWALD, CHERYL L.	TEACHER	109,920	-
FAHLMAN, KATELYN M.	TEACHER	82,343	-
FAMULSKA, KATHERINE S.	TEACHER	80,947	-
FARESIN, RANDY PETER	TEACHER	102,507	50
FARRELL, TALIA K.	TEACHER	84,783	-
FAULKNER, BRENT	TEACHER	111,813	-
FAULKNER, COLE T K.	TEACHER	117,064	5,412
FEIR, SHERRILL LYNNE	TEACHER	109,419	7
FERDOSIAN, MOEIN	TEACHER	98,488	1,977
FERGUSON, ELLERY L.	TEACHER	102,725	-
FERGUSON, MARGUERITE A.	TEACHER	85,935	-
FERGUSON, MICHAEL	TEACHER	101,962	-
FERRIER, SARAH	TEACHER	111,057	1,818
FIERRO, ANDRES	TEACHER	75,674	-
FISCHER NORMAN, HEATHER A.	TEACHER	111,652	608
FISHER, DANIEL A.	TEACHER	111,732	-
FISHER, MELISSA	TEACHER	109,676	-
FITZGERALD, SEAN D.	TEACHER	111,271	-
FITZPATRICK, AMY K.	TEACHER	107,774	-
FLAG, LISA K.	TEACHER	101,349	22
FLAHMERI, TAANNIA	PROGRAM CHAIR, RIDGE MEADOWS COLLEGE	80,781	1,274
FLEMING, CAROLE L.	TEACHER	77,214	-
FLESE, JUDY **	HEAD CUSTODIAN	111,610	35
FLETT, CYNTHIA K.	TEACHER	109,580	-
FLIGG, KELSEY	TEACHER	117,780	467
FLORES ALPIREZ, JIMMY	SENIOR COMPUTER NETWORK TECHNICIAN	77,023	588

** Remuneration includes retirement allowance.

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
FONTAINE, MARIE	TEACHER	109,907	-
FOO, XING X	TEACHER	98,019	-
FORD, HILAIRE C.	TEACHER	109,138	-
FOSTER, RONALD	TEACHER	108,869	24
FOURCHALK, LISA M.	TEACHER	108,589	323
FRANCIS, DENA	TEACHER	102,543	-
FRANCO, JULIE C.	TEACHER	109,380	-
FRANCO, PAUL	TEACHER	120,071	56
FREER, VICTORIA M.	TEACHER	118,230	1,998
FREND, GRANT W.	PRINCIPAL	166,330	1,468
FREND, LENA C.	MANAGER, EXECUTIVE SUPPORT SERVICES	100,750	425
FRIESEN, CURTIS M.	TEACHER	102,161	-
FRIESEN, JEANNIE	TEACHER	109,538	-
FRISK, KRISTI L.	COUNSELLOR	115,779	-
FROELICH, MATTHEW	PROJECT MANAGER, INFORMATION TECHNOLOGY	109,464	2,809
FROELICH, REBECCA M.	TEACHER	78,679	-
FULGUERAS, MEGAN C.	TEACHER	109,741	110
FULLER, JESSICA M.	TEACHER	101,871	1,006
FULLER, JOHN W.	ASSISTANT MANAGER, PROCUREMENT	99,294	520
FULLER, MELISSA D.	TEACHER	111,344	-
FUNK, CHRISTY LEE	TEACHER	102,534	-
GALLOP, JENNIFER	PRINCIPAL	158,170	2,446
GALVIN, JENNIFER ANN LEES	TEACHER	112,948	323
GARANT, LEIANE	TEACHER	109,334	-
GARCIA CANO, ERIKA L.	TEACHER	110,600	-
GARNEAU, ALISON	TEACHER	111,417	78
GARNEAU, JESSICA S.	TEACHER	109,568	494
GAWEHINS, HEIDI J.	TEACHER	102,072	359
GEISLER, KIEREN C.	TEACHER	94,183	-
GENTES, MELISSA	TEACHER	84,502	739
GEORGE, KRISTOPHER K.	TEACHER	115,764	29
GERNAEY, SHANNON N.	TEACHER	109,775	-
GHUMAN, KAWALDEEP KAUR	TEACHER	111,023	123
GIBBS, JACLYN E.	TEACHER	109,393	-
GILDERS-JOSEPH, MELISSA	TEACHER	102,651	1,129
GILL, JEMSHER S.	TEACHER	109,507	3,948
GILL, KANWALJIT K.	TEACHER	110,439	-
GILL, MICHELLE	TEACHER	78,805	59
GILL, RANJOT SINGH	TEACHER	83,758	-
GILLIS, TAMMY LEANNE	TEACHER	82,979	442
GILMOUR, CHRISTINE	TEACHER	109,815	-
GIRARD, MARK J.	TEACHER	114,202	-
GIRBAV, ANNE	VICE PRINCIPAL	145,740	1,623
GIROTTI, LUIGI D.	DIRECTOR, FACILITIES	197,567	3,270
GLASGOW, CHERYL E.	TEACHER	102,073	-
GLOWA, KRISTIN K.	TEACHER	87,389	3,046
GODDARD, ANDREA	TEACHER	109,651	12
GODFREY, DAVID P.	TEACHER	104,114	113
GODFREY, EIRA	TEACHER	109,023	80
GODFREY, JENNIFER L.	TEACHER	109,279	80
GOLDSMITH, MARK N.V.	TEACHER	84,826	172
GOODMAN, TODD D.	TEACHER	120,657	92
GORE, LISA L.	TEACHER	87,376	10
GOWAN, AMANDA E.	TEACHER	101,059	32
GRANT, GRAEME A.	TEACHER	99,251	434
GRANT, JESSICA A.	TEACHER	109,369	411
GRAY, DANIELLE	TEACHER	91,894	182
GRAY, NICOLA	TEACHER	109,275	-
GRAY, STEVEN A.	TEACHER	109,724	-
GREENE, SUSAN	TEACHER	106,185	266
GREGOIRE, PHILIPPE	TEACHER	88,014	-
GREGSON, ANGIE D.	TEACHER	109,101	-
GRIFFIS, PAMELA	TEACHER	109,490	23
GRILL, DANIEL	TEACHER	116,724	-
GRILL, LISA M.	TEACHER	100,542	-

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION	EXPENSES
GRUBB, TARYN D.	TEACHER	95,517	388
GUBERT, LIVIO L.	TEACHER	118,861	1,133
GUZYK, ROBERT	TEACHER	100,871	-
HAAVISTO, MARITA	TEACHER	110,339	12
HAGGARD, KRISTEN F.	TEACHER	108,862	-
HAGUE, JENNIFER	TEACHER	77,692	-
HALENAR, ANGELA J.	TEACHER	114,442	-
HALFNIGHTS, KELLY	TEACHER	112,221	12
HALFNIGHTS, STEVEN L.	TEACHER	110,073	65
HALINA, MARISSA	TEACHER	76,614	358
HALL, CATRIN	TEACHER	82,445	-
HALLATE, GURMINDER SINGH	TEACHER	125,342	-
HAMELIN, TRACY L.	TEACHER	94,508	442
HAMPTON, JASON	TEACHER	105,046	48
HAN, ADDISON T. Y.	TEACHER	78,618	-
HANLON, MICHAEL G.	TEACHER	120,703	-
HANSEN, JENNIFER A.	TEACHER	109,154	50
HANSVALL, DERRICK J.	TEACHER	121,457	150
HARAS, SUSAN J.	TEACHER	110,139	-
HARDY, DALE K.	TEACHER	112,279	-
HARMON, ANDRIA	TEACHER	111,012	36
HARMON, RYAN	TEACHER	112,278	-
HARMSTON, LORNA	TEACHER	108,894	-
HARNETT, JEAN M.	PROGRAM MANAGER, COMMUNITY CONNECTIONS & FOOD SECURITY	100,113	2,883
HARRINGTON, JESSICA H.	ICY CLINICAL COUNSELLOR	114,527	4,454
HARRIS, MELANIE	TEACHER	115,275	36
HARTWIG, CHRISTIE L.	TEACHER	82,787	-
HAYCOCK, KERI	TEACHER	108,726	-
HAYER, JETANDER	MANAGER, OPERATIONS	134,501	2,761
HAYHOE, JODI M.	TEACHER	112,045	-
HAYLER, EMILY S.	TEACHER	101,621	-
HE, DANIEL ZIYI	TEACHER	92,949	-
HEALY, BRIAN W. S.	VICE PRINCIPAL	76,228	50
HEARTS, NATHAN S.	MANAGER, PROCUREMENT	106,581	918
HEINZE, KEVIN N.	TEACHER	111,890	-
HENDERSON, BARRY K.	TEACHER	105,807	-
HENNEBERRY-GLOVER, KIM R.	TEACHER	117,052	-
HENSCHHELL, SHERILYN M.	TEACHER	107,910	107
HERBRANSON, RACHAEL D.	TEACHER	110,304	-
HERMAN, BRODY	TEACHER	95,638	127
HERMAN, KYLIE M.	TEACHER	78,486	-
HERRMANN, MARK A.	SENIOR COMPUTER NETWORK TECHNICIAN	80,433	91
HERRMANN, PAMELA	TEACHER	109,384	10
HESKETH, CAMILLE LOUISE	TEACHER	85,462	61
HICKEY, LAUREEN L.	PRINCIPAL	158,207	1,218
HIEBERT, MICHELLE L.	TEACHER	99,338	-
HILL, LINDICE A.	TEACHER	134,416	-
HILLIARD, CHRISTINE A.	TEACHER	79,317	253
HILLMAN, NICOLE J.	TEACHER	87,139	-
HINDSON, TANYA	TEACHER	113,898	33
HINE, LINDSEY A.	TEACHER	116,431	36
HOLLAND, HEATHER C.	TEACHER	109,091	120
HOLMAN, JENNIFER S.	TEACHER	115,936	84
HOLMES, GIANNA	TEACHER	109,278	14
HOLT, LINDSEY	TEACHER	109,357	-
HOMENIUK, NATASHA M.	TEACHER	109,514	325
HOOGSTINS, LINDA	TEACHER	119,653	36
HOOPER, JAMES T.	COUNSELLOR	115,668	14
HORDICHUK, CHELSEA	OCCUPATIONAL THERAPIST	106,768	330
HORTON, JARRETT	TEACHER	110,932	-
HOTOMANIE, MARY E.	VICE PRINCIPAL	128,309	6,175
HOWITT, JESSICA O.	TEACHER	77,484	22
HOYES, DEBORA	TEACHER	95,893	29
HOYME, THOMAS F.	TEACHER	139,344	-
HSIAO, FEN	TEACHER	88,908	7

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
HUBER, DANNIELLE P.	TEACHER	110,807	-
HUBERT, GRACE L.	TEACHER	79,646	-
HUMER, ANDREA	TEACHER	109,463	88
HUMESTON, DYLAN T.	TEACHER	78,464	-
HUNDAL, NARINDER K.	TEACHER	114,638	-
HUNT, DEBBIE L.J.	TEACHER	94,642	7
HUNTER, TRACY M.	TEACHER	101,297	-
HUSSEY, STEPHEN P.	TEACHER	102,072	-
HUXTABLE, CLIFTON	TEACHER	91,185	77
IACOBUCCI, DEANNE	TEACHER	102,389	-
ISHANI, IMRAN	TEACHER	108,221	-
JACKSON, ABBY M.	TEACHER	90,238	496
JACKSON, DOUGLAS B.	TEACHER	102,286	434
JAKEWAY, LISA J.	TEACHER	112,601	-
JAMES, STEPHANIE V.	TEACHER	100,316	-
JAMIESON, CHARLENE	TEACHER	112,444	-
JAMIESON, DAVID	TEACHER	108,883	-
JAMIESON, MARLA L.	TEACHER	108,882	-
JEANG, ANDREA M.	TEACHER	110,269	-
JENSEN, LINDA D.	TEACHER	102,391	-
JENSEN, PAUL A.	TRADESPERSON	91,621	347
JESSEN, JENNIFER M.	TEACHER	91,527	-
JOB, KELLY L.	TEACHER	102,414	-
JOHN, ALLAN	SYSTEMS ANALYST	109,023	425
JOHN, ANNA INY	MANAGER, PAYROLL & BENEFITS	120,611	1,463
JOHNSON, CARLY	TEACHER	102,252	39
JOHNSON, GRAEME Z.	TEACHER	110,166	18
JOHNSON, PAULA R. *	ASSISTANT MANAGER, MARKETING & RECRUITMENT, INTERNATIONAL ED.	81,671	18,265
JOHNSTONE, CHARLENE	TEACHER	110,204	-
JONES, TAMMY C.	TEACHER	100,906	-
JORDAN, JACQUELINE	COUNSELLOR	87,684	-
JORDISON, HELEN	TEACHER	109,592	-
JOWETT, KELLY	TEACHER	91,002	-
JUDE, EMILY J.	TEACHER	86,712	-
JUNG, TERRENCE	TEACHER	111,371	-
KAAKE, STEPHANIE	TEACHER	89,645	-
KADONOFF, KATHERINE F.	TEACHER	101,722	7
KALANJ, KRYSTLE	TEACHER	93,656	-
KANIA, LISA	VICE PRINCIPAL	145,840	1,241
KARAMANIAN, JACOB	TEACHER	86,634	-
KATER, STEVE	VICE PRINCIPAL	145,878	1,411
KAZEMI, ARAM N.	TEACHER	79,113	-
KAZUN, KEVIN R.	TEACHER	88,171	-
KEATS, KYLEIGH A.	TEACHER	98,323	12
KEATS, SCOTT B.	TEACHER	84,340	-
KEELER, ESTELLE	TEACHER	115,247	5,520
KEENAN, CARISSA LYNN	TEACHER	105,377	22
KENNEDY, MICHELLE E.	TEACHER	109,883	-
KHARIKIAN, SARAH A.	TEACHER	95,858	2,127
KHAROUNI, KAMILA	TEACHER	77,140	427
KIBBINS, CANDACE	TEACHER	109,736	-
KIDD, BRITNI E.	TEACHER	86,344	29
KIENEKER, ERIN	TEACHER	112,016	-
KIM, HAE R YOUNG	TEACHER	79,415	-
KIM, JULIE JI SEON	SCHOOL PSYCHOLOGIST	99,375	1,637
KIM, SHALLY S.	TEACHER	102,814	-
KING, JACQUELINE E.M.	SPEECH & LANGUAGE PATHOLOGIST	86,732	1,248
KING, JEANETTE	TEACHER	112,157	-
KINGMAN, ALICIA E.	TEACHER	104,615	12
KINGMAN, BRENT D.	TEACHER	100,290	-
KINNEE, CAROL A.	TEACHER	112,037	29
KIRKPATRICK, DUANE O.	TEACHER	88,107	-
KITAMURA, LEAH	TEACHER	114,685	1,630
KITE, DANIEL P.H.	TEACHER	120,071	1,176
KITTS, SAMANTHA R.	TEACHER	109,197	61

* Includes travel expenses for International Student Recruitment

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
KNOWLES, LANI J.	TEACHER	97,532	501
KNOX, THERESA	TEACHER	119,861	-
KOCUREK, LAURA	TEACHER	109,232	300
KOEPKE, CHELSEA A.	TEACHER	80,646	-
KOHL, ASHLEY D.	TEACHER	93,020	-
KONG, KRISTA	TEACHER	109,377	-
KONKIN, NATALIE	TEACHER	77,762	-
KOOP, DARYL G.	TRADESPERSON	85,522	172
KORAN, JULIE M.	TEACHER	78,510	-
KOSHLAY, ERIN	TEACHER	108,058	451
KOSMAN, KATHERINE	VICE PRINCIPAL	139,633	1,232
KOSSABER-GRAHAM, MEGAN K.	TEACHER	86,032	-
KOTSALIS, DEMETRA	VICE PRINCIPAL	109,950	139
KOTWAL, SHERNAZ	TEACHER	112,190	-
KRAUS, LANCE	TEACHER	112,783	-
KRAVCHENKO, ELINA	TEACHER	109,334	-
KRIEG, HEIDI M.	TEACHER	111,849	427
KRIEGER, CASSIE J.	TEACHER	90,358	-
KRISTOFFERSSON, AMY J.	TEACHER	111,046	-
KRZUS, SONJA	TEACHER	85,984	-
KUJAWA, TODD D.	TEACHER	86,787	-
KULAR, AJVINDER S.	SENIOR COMPUTER NETWORK TECHNICIAN	83,365	26
KURYLYK, DALE J.	TEACHER	111,342	-
KUSNEZOV, TIFFANY	TEACHER	125,116	169
KUXHOUSE, KEVEN S.	TEACHER	75,993	-
LABELLE, AIMEE J.	TEACHER	87,945	-
LACHANCE, LISA M.	TEACHER	106,398	2,184
LACROIX, LARA	VICE PRINCIPAL	117,676	-
LAITY, KEN D.	TEACHER	88,961	-
LAKE, NATALIE A.	TEACHER	107,527	-
LALANI, RIZWAN	TEACHER	112,946	-
LAMBERT, NICOLE	TEACHER	102,072	77
LANE, LINDSAY	TEACHER	109,626	-
LANGRIDGE, SAMUEL J.	TEACHER	102,478	50
LANGSTON, KELLY	TEACHER	110,946	-
LAPOINTE, PATRICIA M.R.	TEACHER	112,342	-
LAROCQUE, RYAN A.	TEACHER	80,715	-
LARSON, KIMBERLY	TEACHER	100,114	-
LAURIDSEN, KRISTI	TEACHER	114,041	543
LAWRANCE, LISA M.	PRINCIPAL	158,749	1,156
LE SAGE, ROBERT	TEACHER	112,158	-
LE, DAVID	TEACHER	81,667	1,167
LEBLANC, JANINE A.	TEACHER	100,268	-
LEBRUN, NICOLE E.	TEACHER	109,945	-
LEE, AIMEE K.	TEACHER	89,652	-
LEE, ANDREW H.	TEACHER	112,121	35
LEE, NAOMI	SPEECH & LANGUAGE PATHOLOGIST	100,652	1,545
LEE-YOUNG, JESSICA M.	TEACHER	76,443	23
LEIER, CANDICE	TEACHER	109,974	-
LEMIEUX, PAULINE R.	TEACHER	113,320	30
LEMMEN, AIMEE	TEACHER	110,265	-
LEMMEN, KIEL C.	TEACHER	123,928	-
LENDVOY, CHELSEA M.	PRINCIPAL	158,182	1,238
LENDVOY, JEREMY W.	VICE PRINCIPAL	120,503	1,011
LENTON, ANDREW	TEACHER	112,508	-
LESAGE, KAREN	PROGRAM CHAIR, RIDGE MEADOWS COLLEGE	80,799	2,789
LEVESQUE, THOMAS	PRINCIPAL	160,428	1,165
LEVINGTON, EDWARD D.P.	CUSTODIAL SUPERVISOR	109,030	3,815
LINDE, PAMELA R.	TEACHER	87,643	-
LINDERT, KERSTIN	TEACHER	80,578	-
LINDGREN, ANDREA A.	TEACHER	103,071	-
LINDGREN-STREICHER, KARL E.	VICE PRINCIPAL	148,842	1,437
LINDSAY, ROBERT J.	TEACHER	75,828	-
LING, DANIELLE K.	TEACHER	87,031	-
LITT, AMNTHEEP S.	TEACHER	98,718	-

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
LIU, JANIS YUN HAH	TEACHER	121,936	2,310
LIVERSIDGE, IAN G.	PRINCIPAL	168,923	1,498
LIVERSIDGE, LESLEY A.	TEACHER	112,909	-
LO, CATHERINE	TEACHER	109,414	-
LOCKETT, LISA M.	TEACHER	112,816	-
LOCKHART, NOREEN A.	TEACHER	100,516	23
LOEWEN, RACHELLE ERIKA	TEACHER	87,598	-
LONG, MEGAN E.	TEACHER	81,873	-
LOUIE, DEENA J.	TEACHER	83,424	-
LOUTET, SHAWNA	TEACHER	118,831	-
LOVE, SARAH L.	TEACHER	86,293	10
LOW, MACLEAN S.	TEACHER	108,896	35
LOZADA, ASHLEY D.	TEACHER	95,336	7
LOZINSKI, GARY A.	PRINCIPAL	164,063	1,319
LUDEMAN, KYLE D.	TEACHER	114,846	-
LUDEMAN, MICHELLE	TEACHER	112,527	-
LUKE, LUCY A.	TEACHER	84,355	-
LUNDGREN, KATHERYN A.	TEACHER	110,374	-
LUNOCH, JENNIFER A.	TEACHER	113,862	1,437
LUNOCH, NIKKI A.	TEACHER	120,586	1,726
LYLE, REBECCA	EXECUTIVE COORDINATOR	110,598	1,600
LYMAN, MEGAN	TEACHER	90,655	-
MACARAYAN, REUJEN	TEACHER	76,597	-
MACAULAY, MADISON	MANAGER, ACCOUNTING	89,613	2,099
MACDONALD, DIONNE M.	HUMAN RESOURCES ADMINISTRATOR	89,896	971
MACDONALD, HANNAH G.	PROGRAM MANAGER, COMMUNITY CONNECTIONS & HEALTHY LIVING	87,668	2,926
MACDONALD, HEATHER L.	TEACHER	114,365	1,174
MACDONALD, JENNIFER R.	TEACHER	121,795	4,444
MACDONALD, MARISSA L.	TEACHER	90,777	1,345
MACDONALD, SARAH M.	TEACHER	109,249	113
MACDOUGALL, MARY B.	TEACHER	88,945	2,134
MACGREGOR, ALEX	TEACHER	110,722	-
MACGREGOR, ELISA	TEACHER	112,223	29
MACINNES, ANDREA	TEACHER	122,604	2,625
MACKENZIE, DEVON	TEACHER	101,637	328
MACKENZIE, LAURA M.	TEACHER	77,229	139
MACKENZIE, LEAH M.	SENIOR MANAGER, INFORMATION TECHNOLOGY	138,223	4,871
MACLEOD, KATIE D.	TEACHER	103,667	-
MACNAMARA, BRUCE M.	TEACHER	114,566	51
MACPHAIL, ALEXANDRA J.	TEACHER	79,227	24
MACPHERSON, SHANA	TEACHER	109,870	7
MAH, LEANNE M.	TEACHER	112,161	-
MAH, STEPHANIE L.	TEACHER	82,186	-
MAH, STEVEN K.	TEACHER	120,505	32
MAHAL, KEVIN	TEACHER	107,677	-
MAHER, SARA	TEACHER	90,861	13
MANG, REBECCA K.	TEACHER	103,093	-
MANN, JATINDER S.	MANAGER, BUDGETS	92,762	1,588
MANN, YAS	TEACHER	117,147	1,623
MANNING, KARYN N.	TEACHER	76,011	-
MANTEL, CYNTHIA L.	TEACHER	112,527	-
MANWEILER, DARREN	TEACHER	130,493	308
MANWEILER, TAMARA A.	TEACHER	116,683	393
MANYK, ANGELA E.	TEACHER	91,011	12
MARCHAND, GRACE D.C.	TEACHER	114,568	-
MARSH, MICHELLE	TEACHER	109,835	-
MARSHALL, ALLISON M.	TEACHER	112,526	7
MASSEY, JULIA	TEACHER	109,390	23
MASTIN, KAREN	TEACHER	109,367	61
MATLOCK, SARAH	TEACHER	109,404	25
MATTHEW, MAYA S.	TEACHER	112,429	-
MATTHEWS, THORNE H.	TEACHER	84,505	-
MAXWELL, LIESA	TEACHER	109,286	-
MAYNE, JOSEPHINE S.	TEACHER	94,547	2,182
MAYNES, JENNIFER L.	TEACHER	113,329	-

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

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
MAYR, JUSTINA T.	TEACHER	90,796	-
MAZZEI, LYDIA C.	TEACHER	111,930	-
MCALISTER, BRANDON C.	TEACHER	114,950	-
MCBAY, SHAANA	TEACHER	118,257	50
MCBRIDE, KRYSTA L.	TEACHER	111,857	-
MCCAFFERTY, JULIE A.	TEACHER	110,140	7
MCCAFFERTY, SCOTT	TEACHER	109,763	80
MCCLAIN, JOANNA M.	TEACHER	102,331	38
MCCRAE, WILLIAM	TEACHER	98,734	-
MCCREEDY, RYAN	TEACHER	91,310	-
MCCUAIG, TRICIA L. *	PRINCIPAL	168,942	36,263
MCDONNELL, CAITLIN R.	TEACHER	85,574	978
MCGAVOCK, JAMES C.	TEACHER	75,892	24
MCGIMPSEY, BRENT D.	TEACHER	118,142	-
MCGRAW, RICHARD J.	TEACHER	95,359	323
MCGREEVY, EMILY	TEACHER	108,161	1,176
MCINTOSH, CATHERINE J.	TEACHER	110,312	-
MCINTOSH, DAVID	TEACHER	115,158	-
MCINTOSH, JOCELYN	TEACHER	116,437	3,671
MCINTYRE, BRANDY L.	PRINCIPAL	157,776	4,877
MCKANNA, CATHY	TEACHER	109,367	141
MCKENZIE, NICOLE	PRINCIPAL	156,189	2,594
MCKEOWN, KATHARINE	TEACHER	100,880	-
MCKIMMON, AARON L.	TEACHER	104,471	-
MCLAUGHLIN, DENI-LYNN	TEACHER	94,922	61
MCLEAN-PIPER, SARA L.	TEACHER	81,012	14
MCPHEDRAN, KALEY MARIE	TEACHER	111,923	555
MCPHEE, ALANA	TEACHER	108,320	-
MCPHERSON, LESLEY	TEACHER	110,852	-
MCRORBIE, JILL	TEACHER	109,281	-
MEADEN, TRACEY	VICE PRINCIPAL	133,233	1,135
MEDEIROS, JENNIFER	TEACHER	102,091	-
MEDEIROS, MANUEL	TEACHER	109,580	-
MEDLAND, LORI	TEACHER	110,263	-
MEEDIN, DILUKSHIKHA N.	TEACHER	113,642	249
MEHRASSA, ALI	TEACHER	142,500	-
MEHRASSA, RAMIN	PRINCIPAL	158,443	1,542
MENIC, KEVIN D.	TEACHER	118,763	29
MEUNIER, CAITLIN J.W.	TEACHER	83,903	659
MEYER, LINDSEY J.	TEACHER	122,843	32
MEYER, TAMMY M.	VICE PRINCIPAL	136,056	2,520
MICHAELS, SAMANTHA M.	TEACHER	82,773	-
MICHELSEN, HEATHER	TEACHER	92,169	467
MIGUEL, VALERIE L.	TEACHER	101,800	-
MIHAILA, VALERICA	TEACHER	112,045	-
MIKES, LISA	TEACHER	112,068	12
MIKES, MATTHEW J.	TEACHER	123,689	-
MIKOLAY, DAWN E.	TEACHER	93,682	-
MILLER, SHARMILA	TEACHER	94,615	1,271
MILLER, TYLER J.	TEACHER	109,918	405
MITCHELL, MARGARET M.	TEACHER	87,306	-
MITCHINSON-GREER, JACLYN K.	ICY CLINICAL COUNSELLOR	114,658	3,359
MO, XIAO QING	ASSISTANT SECRETARY TREASURER	201,396	10,552
MOERMAN, CHRISTOPHER J.	TEACHER	102,428	113
MOIST, JANA M.	TEACHER	117,331	413
MOL, NASTASHA L.	TEACHER	96,751	-
MONNON, KRISTINE E.	TEACHER	109,549	-
MONROE, DREW J.	TEACHER	98,578	-
MONTABELLO, ANNA L.	COUNSELLOR	120,093	196
MONTGOMERY, REGIS	TEACHER	84,691	-
MOONEY, JENNIFER	TEACHER	108,769	7
MOORE, DEIRDRE J.	TEACHER	111,791	-
MOORE, STEVEN W.	TEACHER	111,181	32
MORA, ALLIETTE	TEACHER	91,240	1,859
MORAN, DEBBY	TEACHER	109,480	-

* Includes travel expenses for International Student Recruitment

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
MORAN, PAUL D.	TEACHER	111,019	-
MORGAN, PENELÓPE	TEACHER	105,710	-
MOULE, JOHN W.	TEACHER	118,449	-
MOUNTFORT, JENNIFER	TEACHER	91,010	21
MUCKLE, CODY C.	TRADESPERSON	79,268	452
MUIR, DARIN	TEACHER	109,500	-
MULLENS, WHITNEY J.	TEACHER	102,598	-
MUNRO, ANDREA J.	TEACHER	114,722	25
MURDEN, MEGHAN	VICE PRINCIPAL	138,333	2,927
MURRAY, HANNA E.	TEACHER	95,085	-
MUSTVEDT, JENNIFER E.	VICE PRINCIPAL	136,612	3,115
MUYS, DAYNA L.	TEACHER	111,303	152
MYERS, ZAKARY O.C.M.	TEACHER	84,278	2,651
NAAR, ABBEY V.	TEACHER	76,646	184
NADASDI, CHANTELE J.	TEACHER	88,060	-
NAGY, JODIE	TEACHER	109,277	-
NEALE, MICHELE	TEACHER	105,599	-
NEGGERS, NICOLE M.	PRINCIPAL	158,731	4,391
NELSON, ANDRIA	TEACHER	113,171	467
NELSON, KAELAN	TEACHER	116,019	32
NELSON, MELISSA L.	TEACHER	112,285	-
NELSON, PAULA S.	TEACHER	114,086	434
NEUFELD, ANITA	TEACHER	106,310	7
NEUFELD, DEAN	TEACHER	109,112	-
NEUFELD, NATASHA E.	TEACHER	79,015	29
NEUFELD, REBECCA D.	TEACHER	101,950	716
NEUFELD, RYAN M.	TEACHER	109,389	-
NEUFELD, SARA C.	TEACHER	109,832	-
NEUMANN, LISA D.	TEACHER	103,401	36
NG, JESSICA K.	TEACHER	95,898	-
NICHOLSON, AMANDA J.	TEACHER	95,080	18
NIELSEN, NATALIE	TEACHER	111,616	266
NOBBS, KARA MICHEL	TEACHER	108,845	-
NOSEK, SUSAN	TEACHER	108,011	-
NOSPER, DAVID W.	TRADESPERSON	81,770	-
ODETTE, LAURA M.	TEACHER	109,314	24
O'FARRELL, DORAL M.	TEACHER	81,856	-
O'HALLORAN, KIM	TEACHER	109,278	-
OLAH, STEPHEN ALEXANDER	TEACHER	89,980	-
OLDRIDGE, MICHAEL J.	TEACHER	114,882	-
O'LEARY, LAUREN R.	TEACHER	112,312	-
OLIVERIO, AIMEE	TEACHER	92,540	-
OLIVERIO, CLAIRE M.	TEACHER	91,793	-
OLSON, JOEL	TEACHER	102,955	467
OLYNYK, MEGAN J.	PRINCIPAL	156,993	2,268
OMAR, MOHSIN M.	TEACHER	121,291	29
O'NEILL, MICHELLE	TEACHER	111,641	-
OPPAL, CRYSTAL	TEACHER	100,964	23
O'RIORDAN, CORRIE	TEACHER	111,321	22
OROLOGIO, DIANA	TEACHER	101,776	-
ORTLEPP, CARRIE L.	TEACHER	81,790	-
O'SHEA, CHRISTINE	TEACHER	103,141	-
OUARGHI, NOURA N.	TEACHER	110,386	509
OWEN, SHALYN N.	TEACHER	108,682	-
OWENS, TAMI L.	TEACHER	111,752	1,471
PAGE, CHRIS	TEACHER	102,150	154
PAGE, SACHA	TEACHER	117,994	315
PAJAK, KRISTY L.	TEACHER	109,588	38
PALMER, HEATHER K.	TEACHER	113,465	35
PARENT, MELANIE R.	SCHOOL PSYCHOLOGIST	88,740	2,270
PARKER, JAY C.	TRADESPERSON	84,690	434
PARKIN, DANICA E.	TEACHER	77,822	-
PARKINS, DAWN	TEACHER	117,837	-
PARKINSON, DREW D.	TEACHER	109,924	-
PASCHALIS, SIERRA T.	TEACHER	84,567	778

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

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SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION	EXPENSES
PASQUALOTTO, JOSEPH A.	TEACHER	114,066	-
PASSAGLIA, SASHA K.	TEACHER	102,296	-
PATON, JENISE R.	TEACHER	86,519	-
PATRICK, PATRICIA C.	TEACHER	111,789	24
PATTERSON, A. GRAHAM	TEACHER	109,414	-
PATTERSON, PATRICIA F.	TEACHER	78,742	-
PATTERSON, TINA	TEACHER	109,449	-
PATTINSON, CARISA J.	TEACHER	99,574	21
PAYMENT, RORY R.	TEACHER	112,742	612
PEAKE, SHAWNA	HUMAN RESOURCES COORDINATOR	82,751	822
PEARSON, KEVIN R.	SYSTEMS ANALYST	85,916	489
PECK, RYAN L.D.	TEACHER	76,674	-
PEDERSEN, KRISTY	TEACHER	84,413	-
PEEBLES, BRENDA	TEACHER	112,106	630
PELWECKI, SHERRY	TEACHER	100,033	-
PENACERRADA, CARLO GATCHAL	TEACHER	82,648	50
PENNELL, RENAE	TEACHER	89,944	-
PENNER, CYNTHIA	TEACHER	113,791	2,999
PERALEDA, JAVIER FRANCISCO	TEACHER	95,634	10
PEREIRA, MICHAEL D.	TEACHER	76,634	-
PERERA, IVANA L.	TEACHER	95,950	-
PERGER, CHRISTOPHER R.	TEACHER	92,179	-
PERRETT, MARIE-NOELLE	TEACHER	112,055	-
PERRY, KIRSTY L.	TEACHER	102,159	-
PERRY, RACHAEL S.	VICE PRINCIPAL	135,130	2,596
PERSOWICH, KELSEY L.	TEACHER	81,957	-
PERUGGIA, ANTHONY	TEACHER	116,364	-
PERYK, AMBER LEE	TEACHER	89,097	36
PETERSON, NICOLE E.	TEACHER	85,482	28
PETRIE, JULIE K.	TEACHER	78,077	25
PETT, GARRY K.	TRADESPERSON	85,651	252
PHILLIPS-WATTS, BRENT	TEACHER	110,254	2,053
PIANKA, KRISTI	TEACHER	103,467	-
PICKERING, BRETT A.E.	TEACHER	101,080	-
PINCK, JEFF	TEACHER	110,453	22
PLAVSIC, DALIBOR	TEACHER	81,122	-
POCHOP, IRENA	SENIOR MANAGER, COMMUNICATIONS	140,896	6,734
POGREBINSKY, KATERINA	TEACHER	112,906	-
POLACEK, LISA	TEACHER	111,508	7
POLLOCK, WHITNEY	TEACHER	100,630	-
PONTES-SERRA, LEYLA	TEACHER	87,878	-
POWER, CARSON M.	TEACHER	114,304	123
POWER, KRISTEN R.	TEACHER	87,084	-
PREDDY, DEBORAH K.	TEACHER	101,631	470
PREIBISCH, PAMELA B.	TEACHER	112,691	-
PRICE, ALISHA	TEACHER	107,644	65
PRINCE, ROBERT J.	TEACHER	97,309	25
PROCYK, CHELSEA A.	TEACHER	75,220	14
QUALLY, NICOLE	TEACHER	94,315	-
QUARRY, ROCHELLE E.	TEACHER	78,837	3,780
QUARTO, DAMIANA	TEACHER	95,192	24
QUINN, KAILEY C.	TEACHER	77,468	-
RADMANOVIC, DRAGANA	TEACHER	111,848	987
RADOM, JEFF	TEACHER	132,440	-
RAIBLE, CHAD G.	PRINCIPAL	159,505	1,850
RAJAGOPAL, SUJITH	PROGRAMMER & DATABASE DEVELOPER	80,961	1,781
RANDLE, TREVOR J.	TEACHER	132,899	1,057
RANKIN, ALEXANDRA E.	TEACHER	112,142	-
RANKIN, VALERIE A.	TEACHER	103,058	44
RAVENSBERGEN, NICOLA	TEACHER	79,970	93
RDZAK, EWELINA	SPEECH & LANGUAGE PATHOLOGIST	115,515	1,277
REAMSBOTTOM, ALLISON	TEACHER	102,275	-
REAMSBOTTOM, WESLEY D.	PRINCIPAL	159,588	2,281
REBBITT, TESSA	MANAGER, LABOUR RELATIONS	77,919	1,681
REBER, AMANDA M.	MANAGER, HEALTH, SAFETY & WELLNESS	124,862	3,412

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
REDDY, VIKAL R.	TEACHER	112,158	-
REICH, KARLEE	TEACHER	79,225	1,129
REID, ALICIA A.	TEACHER	109,932	-
REITSMA, JAYME A.	TEACHER	75,855	730
REMETIO, MERLIN M.	TEACHER	104,958	-
RENNIE, RICHARD J.	SECRETARY TREASURER & CFO	271,240	14,782
RESTA, ADDOLORATA D.R.	TEACHER	114,749	-
RICHARDS, JOHANNA E.	TEACHER	79,125	2,013
RICHARDSON, KENDRA L.	TEACHER	77,495	-
RICHMOND, RHONDA A.	TRADESPERSON	85,133	252
RIPPIN, ANTHEA J.	COUNSELLOR	116,266	-
RISTEA, IONUT A.	TEACHER	80,886	-
RITCHIE, VICTORIA L.	TEACHER	113,900	-
ROBERTS, CHARLENE B.	TEACHER	78,542	-
ROBERTS, TAYLOR E.	TEACHER	77,117	14
ROBERTSON, DEANNA R.	TEACHER	94,782	-
ROKOSH, KERRY	TEACHER	102,072	-
ROMEO, BRIANNA M.	TEACHER	81,875	10
ROSS, GRAEME A.	TEACHER	81,041	944
ROSS, KATHERINE E.	VICE PRINCIPAL	136,975	1,261
ROWELL, DARREN	PRINCIPAL	170,041	1,742
ROWELL, JUANITA	TEACHER	110,380	115
ROWLEDGE-TOSCANI, SHERALYN	TEACHER	107,935	300
ROWLEY, NICOLE	TEACHER	119,546	1,924
ROWSELL, STEVEN G.	TRADESPERSON	81,531	358
RUMBLE, LOUISE E.	TEACHER	76,577	-
RUPERT, NANCY	TEACHER	109,198	-
RUSSELL, AMANDA C.	TEACHER	83,840	50
RYALL, WENDY L.	TEACHER	112,853	33
RYDER, ANGELA Y.	TEACHER	115,099	112
SAED, STEPHANIE BELINDA	TEACHER	83,998	-
SAHLANE, AHMED	TEACHER	107,687	421
SALAS, FRANCESCA	TEACHER	99,832	-
SALES, JESSE	TEACHER	110,046	24
SALJTRA, VANESSA M.	TEACHER	101,743	-
SAMUJH, MAUREEN	TEACHER	115,979	42
SANCHEZ, CHRISTINE S.M.	TEACHER	100,270	464
SANDERS, BRADLEY K.	MAINTENANCE FOREPERSON	94,579	1,162
SANDERS, SHANNON M.	TEACHER	103,082	-
SANDHU, SANDEEP K.	TEACHER	99,149	-
SANDY, ANITA M. **	INDIGENOUS EDUCATION SUPPORT WORKER	75,125	459
SANTOS, SHAUNEEN	TEACHER	110,214	-
SASAKI, ELISHA L.	TEACHER	102,261	-
SAUL, MICHAEL	TEACHER	112,038	14
SAVAGE, KAYLA E.	TEACHER	76,789	-
SAWYER, PAUL	TEACHER	87,903	-
SCARCELLA, MELANIE	TEACHER	114,588	120
SCARCELLA, MICHAEL	DIRECTOR, LEARNING SERVICES	185,573	9,884
SCHAFFER, ADRIA E.	TEACHER	102,303	65
SHELL, MICHAEL A.	TEACHER	93,733	147
SHELL, SCOTT M.	TEACHER	111,943	1,725
SCHLACHT, ANDREA	TEACHER	81,744	437
SCHLEPPE, SUSAN	TEACHER	112,280	-
SCHLEY, SHANNON J.	TEACHER	115,121	-
SCHMIDT, DENNIS O.	TEACHER	112,341	-
SCHNEIDER, MONICA M.	TEACHER	94,212	-
SCHROEDER, STEPHANIE C.	TEACHER	102,257	-
SCHURKO, DAVID W.	TRADESPERSON	84,690	172
SCHWARZ, CHERYL	DEPUTY SUPERINTENDENT	234,446	11,087
SCHWARZ, VINCENT JOHN	TEACHER	109,424	7
SCOTT, SUSAN M.	TEACHER	110,477	-
SCOTT, TANYA	TEACHER	109,209	261
SEBELA, JENNIFER E.	TEACHER	115,671	1,491
SEDERGREEN, MELANIE A.N.	TEACHER	116,607	-
SEDLAK, MICHAEL K.	TEACHER	102,072	-

** Remuneration includes retirement allowance.

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
SEETON, EMILY G.	TEACHER	109,893	-
SEIDLIK, SAMANTHA JOANNE	TEACHER	77,683	22
SESTO, RYAN	TEACHER	81,647	29
SEVERINSKI, AUDRA D.	HUMAN RESOURCES RECRUITMENT & EMPLOYMENT SPECIALIST	85,857	824
SEVERUD, JASON R.	TEACHER	109,356	62
SEVIOUR, JAMES	TEACHER	111,813	-
SFAT, OANA C.	TEACHER	79,193	32
SHAHPARFARD, ALI	COMPUTER NETWORK TECHNICIAN	75,632	3,030
SHARMA, ASHIMA	TEACHER	83,852	-
SHARPE, COLIN A.	PRINCIPAL	165,971	1,617
SHARPE, SHANNON L.	TEACHER	114,495	196
SHARPE, TRISH A.	TEACHER	82,681	-
SHAW, JIMMY J.	TEACHER	89,948	-
SHAY, ANDREA	TEACHER	103,189	-
SHEEHAN, JENNIFER E.	COUNSELLOR	127,662	556
SHERIDAN, ROBERT E.	VICE PRINCIPAL	138,608	933
SHERIDAN, ROBYN D.	VICE PRINCIPAL	150,139	903
SHIELDS, ALISON G.	TEACHER	97,992	-
SIDDIQUE, ISHTIAQ	TEACHER	119,805	-
SILVA, CARLOS A.V.	TEACHER	110,020	-
SILVEIRA, MIRIAM	TEACHER	87,214	86
SIMARD, MARIE DIANE	TEACHER	132,309	1,982
SIMON, JENNIFER J.	PRINCIPAL	157,931	7,525
SINGH, JASPAL	TEACHER	115,010	928
SINOW, GRETA K.	TEACHER	112,562	-
SINOW, KIRA	TEACHER	118,875	40
SIROVYAK, SHANNON F.	TEACHER	86,418	14
SIRSIRIS, DANA	DIRECTOR, HUMAN RESOURCES	210,346	15,806
SKARTVEDT, NICHOLAS T.	TEACHER	109,336	-
SKERRATT, SHERRI	DISTRICT PRINCIPAL, SAFE & CARING SCHOOLS	173,595	9,567
SKIPSEY, JENNA	TEACHER	116,774	-
SMALL, BRENDA M.	TEACHER	109,172	-
SMALL-COOKE, MELISA R.	TEACHER	110,653	-
SMEED, ERIN H.	TEACHER	118,515	670
SMEED, MARK D.	TEACHER	112,420	-
SMILLIE, SARA	TEACHER	109,481	-
SMITH, BRIAN K.	TEACHER	111,923	-
SMITH, CHRISTOPHER S.	TEACHER	111,882	-
SMITH, DELLA	TEACHER	109,397	29
SMITH, HOLLY R.	TEACHER	96,958	-
SMITH, JANET L.	TEACHER	113,432	35
SMITH, KIM D.	TEACHER	107,186	44
SMITH, LISA	TEACHER	92,573	-
SMITH, TANYA J.A.	TEACHER	101,052	-
SMITH, TROY D.	TEACHER	89,254	715
SOHL, PAM	TEACHER	109,678	7
SOLEIMANI, ALIREZA WILLIAM	COMPUTER NETWORK TECHNICIAN	75,862	2,396
SOMMERS, MICHELLE	TEACHER	112,853	36
SOPER, LISA	TEACHER	112,200	-
SPAN, CASSANDRA	TEACHER	100,729	300
SQUIRES, HEATHER E.	TEACHER	102,411	-
ST-AMOUR, DOMINIQUE	TEACHER	87,688	-
STANLEY, ADAM G.	PRINCIPAL	157,931	1,374
STANLEY, LORI E.	TEACHER	83,348	-
STANLEY, NICOLE M.	TEACHER	100,541	-
STEFFICH, JACLYN D.	TEACHER	105,969	305
STEVENS, KIMBERLEY-ANN	TEACHER	110,024	-
STEVENS, LEE KELSEY	TEACHER	93,117	-
STEVENSON, ANDREW D.	TEACHER	106,687	-
STEVENSON, DONNA V.	COUNSELLOR	117,207	98
STEWART, MADISON	TEACHER	81,150	-
STEWART, SUE	TEACHER	109,323	-
STOBBART, RANDY	TRADESPERSON	88,456	-
STOVERN, CHANEL S.	TEACHER	81,298	-
STRACHAN, JANINE L.	TEACHER	77,547	-

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION	EXPENSES
STRACHAN, JENNIFER A.	TEACHER	110,379	14
STRICKLAND, TRUDY M.	TEACHER	107,695	-
STROHM, SCOTT KENNETH	TRADESPERSON	81,411	165
STROTHOTTE, SEBASTIAN G.A.	TEACHER	118,634	-
STURHAHN, SONIA C.	TEACHER	78,617	300
SUHOPOLJAC, LISA	TEACHER	81,345	-
SUN, CHRISTOPHER R.L.W.	TEACHER	90,560	-
SWANSON, COLE B.	TEACHER	77,334	-
SWEET, BRITTANY N.	TEACHER	89,880	25
SWEETNAM, LYANNA T.	TEACHER	80,807	877
SWIRE, RAE-ANNE T.	TEACHER	101,580	395
SYCH, GRANT	TEACHER	164,786	32
SYLTE, JENNIFER E.	TEACHER	89,608	-
SZAKOS, MICHELLE K.	TEACHER	111,161	-
TAIT, TARA C.	VICE PRINCIPAL	143,835	1,515
TAKASAKI, TREVOR A.	TEACHER	112,271	36
TARRANT, ALEXANDRA E.	TEACHER	110,389	-
TCHOI, JULIA	TEACHER	112,656	1,006
TENCH, JEFFREY	TEACHER	94,271	-
TERNOWAY, OKSANNA R.	TEACHER	78,609	-
TERRILLON, NICOLE	TEACHER	96,393	-
TERRIS, AMANDA	TEACHER	109,269	-
THIRD, ANDREW H.	TEACHER	111,868	-
THIRKELL, SHAWNA	TEACHER	107,557	-
THIRSK, ADRIAN A.	TEACHER	112,104	-
THOMAS, KARLI N.	TEACHER	82,129	-
THOMAS, MICHAEL R.	TEACHER	75,052	-
THOMPSON, KAREN A.	VICE PRINCIPAL	140,751	1,831
THOMSON, CRISTY	TEACHER	105,610	-
THOMSON, KEITH	TEACHER	112,092	-
THORARINSON, KAITLIN S.	TEACHER	112,328	670
THORBURN, ETHEL N.	TEACHER	78,703	14
THORBURN, PAUL S. F.	TEACHER	76,531	-
THORBURN, TSITSI	TEACHER	112,231	-
THORNBURY, KATE	TEACHER	121,296	-
TILLOTSON, KYLE D.	TEACHER	102,458	-
TINCKLER, MICHELLE J.	TEACHER	111,227	-
TOEWS, NATASHA D.	TEACHER	126,744	-
TOMLIN, SCOTT	TEACHER	102,443	-
TONES, JOANNA	TEACHER	113,977	-
TOSONI, LESLIE	TEACHER	107,205	1,281
TOUPIN, COLIN A.	TEACHER	126,398	36
TOUPIN, JODY	TEACHER	109,782	36
TRAN, DUC-HUNG JOHN	TEACHER	111,150	-
TREMBLAY, PATRICE J.G.	TEACHER	90,563	1,482
TRUC, JENNIFER	TEACHER	109,558	-
TRUDEAU, MARIA	TEACHER	109,844	928
TSAI, MENG TZU	TEACHER	82,581	180
TSANG, CAROL	TEACHER	139,347	-
TSIA, YIN	TEACHER	103,407	36
TUPLIN, CHERYL L.	TEACHER	80,798	-
TURBIDE, SANDRA	TEACHER	111,185	3,397
TURNER, JAMES F.	TEACHER	111,670	-
TYERS, MOONA	TEACHER	98,008	-
UMEZAWA, LENA	TEACHER	76,238	-
UMLAH, TRISHA R.	DISTRICT VICE PRINCIPAL, SAFE & CARING SCHOOLS	147,115	3,660
URQUHART, GLENN	TEACHER	111,813	-
VALE, DAVIS	TEACHER	109,413	-
VALLY, MICHELLE J.	TEACHER	110,538	-
VALOUCHE, MELANIE J.	TEACHER	99,698	-
VAN BUUREN, JULIA L.	TEACHER	113,396	451
VAN DE KEERE, SOFIE M.	TEACHER	83,994	2,083
VAN DE MOND, MARTA	TEACHER	112,969	-
VAN DER PAUW, CARLA	TEACHER	111,813	-
VAN DER STARREN, KAITLYN	TEACHER	77,850	-

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
VAN KRALINGEN, ASHLEY	TEACHER	95,641	22
VAN RYK, ANDREA	TEACHER	87,098	13
VAN SICKLE, NICHOLE D.	TEACHER	101,634	332
VANCE, PATRICIA M.	TEACHER	90,443	494
VANDERGUGTEN, DAVID K.	ASSISTANT SUPERINTENDENT	205,115	12,814
VANDERWAL, SALLY D.	TEACHER	82,684	432
VANIK, MARTHA C.	TEACHER	112,199	-
VEENHOF, CHRIS	TRADESPERSON	76,633	280
VENHOLA, GEORGIA A.	TEACHER	84,447	10
VERGARA, AMANDA R.	TEACHER	87,563	-
VERMETTE, DEBRA	TEACHER	102,163	947
VIS, SAMANTHA E.	TEACHER	86,995	25
VOGELS, MELANIE D.	TEACHER	90,675	-
VON KROGH, NICOLE M.	TEACHER	111,670	36
VOS, JULIE	TEACHER	111,195	-
VOYTECHEK, HALEY J.	TEACHER	98,284	-
WADDEN, DIANE M. *	VICE PRINCIPAL	145,824	28,500
WADE, MICHAEL	TEACHER	114,839	105
WADE, TESHA	TEACHER	102,072	218
WADGE, JENNIFER	TEACHER	109,380	-
WAKEFIELD, APRIL E.	TEACHER	99,061	-
WAKELING, ALISON T.	TEACHER	110,998	-
WALKER, JENNIFER	PRINCIPAL	160,096	3,586
WALL, ALLISON M.	VICE PRINCIPAL	145,464	1,841
WALLIN, SYDNEY D.	TEACHER	79,113	490
WALLISCH, NATHALIE J.	TEACHER	119,939	305
WALTON, KATRINA L.	TEACHER	77,000	-
WALTON, LISA	TEACHER	110,073	32
WARD, COLIN W.	TEACHER	110,298	-
WARD, KRISTIE	TEACHER	97,775	-
WARNE, MURIEL A.	TEACHER	90,010	-
WARREN, NICHOLAS	TEACHER	109,767	25
WATANABE, MICHIO	TEACHER	109,279	-
WATKINS, PAMELA Y.	TEACHER	109,278	-
WATSON, FIONA L.	TEACHER	94,517	-
WATSON, JIM	TEACHER	112,392	-
WATSON, JULIA N.	COUNSELLOR	90,771	100
WEAR, COURTENAY	TEACHER	112,242	307
WEGER, VICKI J.	TEACHER	109,960	21
WEINGARTNER, BRIAN T.	TEACHER	89,448	-
WEIR, RACHEL K.	TEACHER	80,308	208
WEISER, KRISTEN	TEACHER	107,636	10
WELLINGTON, KELLY L.	TEACHER	114,749	-
WENTZ, SHAREL A.	SPEECH & LANGUAGE PATHOLOGIST	115,779	1,710
WHALAN, KEVIN J.	TEACHER	102,976	-
WHITE, JAMES H.	TEACHER	111,813	46
WHITE, NANCY-KAY	TEACHER	109,334	35
WHITELOCK, POLLY	TEACHER	114,379	44
WHITFIELD, DAVID P.	TEACHER	114,658	-
WHITLEY, JOELLE A.	TEACHER	102,414	-
WIDMER, KATHERINE A.	TEACHER	76,612	602
WIEBE, JENNIFER	TEACHER	102,073	11
WIEBE, SAMANTHA	TEACHER	92,178	-
WIEBE, STEVEN J.	PRINCIPAL	168,802	3,491
WIENS, DONNA	TEACHER	108,867	308
WIENS, KATRINA	TEACHER	78,724	116
WILKIE, PATRICIA M.	TEACHER	111,558	-
WILLIAMS, ANDRE T.	TRADESPERSON	76,417	-
WILLIAMS, BRIAN M.	TEACHER	113,319	247
WILLIAMS, CAROLINE	TEACHER	102,581	-
WILLIAMS, JENNIFER	TEACHER	109,158	24
WILLIAMSON, DOREEN	TEACHER	112,769	-
WILSON, CRISTIN	TEACHER	109,418	48
WILSON, JESSICA B.	TEACHER	115,234	472
WILSON, TARA	SENIOR MANAGER, FINANCE	108,161	2,544

* Includes travel expenses for International Student Recruitment.

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
WINDBLAD, CHELSEA	TEACHER	111,720	-
WISE, KEITH A.	TEACHER	75,625	-
WOJTUN, COURTNEY	TEACHER	78,035	-
WONG, FIONA HOI YAN	TEACHER	100,540	61
WONG, JENNIFER M.	TEACHER	109,735	-
WOO, LEE-ANDREA	TEACHER	111,882	-
WOOD, COREY A.	TEACHER	99,613	40
WOODS, SUSAN K.	TEACHER	79,178	-
WUENSCHKE, KRISTA	TEACHER	109,023	-
WURSTER, RENATA C.	TEACHER	109,480	-
YATES, TARA JANEL	TEACHER	109,110	-
YIP, RAYLENE A.	TEACHER	101,241	-
ZAGAR, DANIELLE	TEACHER	86,850	-
ZEPESKI, LINDSAY L.	TEACHER	111,105	70
ZILKOWSKY, KATHERINE M.	TEACHER	108,751	-
Total For Employees Exceeding \$75,000 Remuneration		\$ 117,264,103	\$ 756,808
Total For Employees Equal to or Less Than \$75,000 Remuneration		61,051,135	179,093
Total Paid To All Employees		178,315,239	935,901
Total Paid to Elected Officials		220,450	28,138
Consolidated Total		\$ 178,535,689	\$ 964,039
Total Employer Premiums For Canada Pension Plan And Employment Insurance		\$ 10,601,806	

* Includes travel expenses for International Student Recruitment.

** Remuneration includes retirement allowance.

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

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

Year Ended June 30, 2025

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
1112707 BC LTD. DBA ACE BEVERAGES	\$ 34,431
1402251 BC LTD.	30,819
604 AUTOMATION	122,120
ACTION HOLDINGS LTD DBA CUSTOM BLACKTOP	111,300
AIG INSURANCE COMPANY OF CANADA	25,577
AINSWORTH INC.	473,330
ALOUETTE TRANSIT SYSTEMS LTD.	43,991
ALSTAD MECHANICAL SERVICES LTD.	160,265
AMAZON	827,477
AMERESCO CANADA INC.	81,233
ANNIE M. CHARBONNEAU, ARCHITECT INC.	34,965
APPLE CANADA INC.	472,828
ARI FINANCIAL SERVICES	29,340
AURORA CASCADE ENT. LTD.	975,529
BA ROBINSON CO. LTD.	28,889
BARTLE GIBSON CO. LTD.	29,695
BC HARDWOOD FLOOR CO. LTD.	66,069
BC HYDRO	1,067,044
BC PRINCIPAL & VICE PRINCIPAL ASSOCIATION	99,899
BC SCHOOL SPORTS	29,470
BC SCHOOL TRUSTEES ASSOCIATION	70,109
BC TEACHERS' FEDERATION	4,228,798
BCIT	130,060
BEATTY FLOORS LTD.	251,331
BGE INDOOR AIR QUALITY SOLUTIONS LTD.	104,529
BLANKENBERG, DESIREE	62,350
BLUE SEA DECORATION CO. LTD.	30,332
BOILEAU ELECTRIC & POLE LINE LTD.	87,339
BUNZL CLEANING & HYGIENE	495,347
BUSY BEE SANITARY SUPPLIES INC.	39,412
C.C. AUTO REPAIRS	58,614
C.U.P.E. LOCAL 703	840,696
CAMBIE ROOFING CONTRACTORS LTD.	634,446
CANADIAN TIRE	27,519
CANSTAR RESTORATIONS	487,826
CDW CANADA INC.	134,635
CENTENNIAL 2000 INC. DBA CENTENNIAL FOOD	36,753
CENTRAL INTERCAMBIO VIAGENS LTD.	78,183
CIOCAN, DANA OR ERIC	25,300
CITY OF MAPLE RIDGE	1,672,025
CITY OF PITT MEADOWS	173,485
CLOVERDALE PAINT	25,936
COMMISSIONER OF MUNICIPAL PENSIONS	7,425,481
COMMISSIONER OF TEACHERS' PENSIONS	27,650,393
COMMUNITY FIRE PREVENTION LTD.	115,746
COSTCO WHOLESALE	225,509
CRYSTAL GLASS CANADA LTD.	29,263

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

Year Ended June 30, 2025

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
CULTUS LAKE WATER PARK	25,414
D&J FLOORING CENTRE LTD.	52,051
DA ARCHITECTS & PLANNERS INC.	797,077
DELL CANADA INC.	471,884
DENIZA HOLDINGS LTD.	71,904
DESJARDINS FINANCIAL SECURITY	260,649
DO IT EDUCATION GMBH	49,343
DOLLARAMA	34,789
DOMINOS PIZZA	39,573
DOUGLAS COLLEGE	31,348
DR. TYLA FREWING	95,844
DUBAS ENGINEERING INC.	49,782
ECOLAB LTD.	31,961
EDUCAN INSTITUTIONAL FURNITURE	28,401
EF INSTITUTE FOR CULTURAL EXCHANGE INTERNATIONAL	62,637
ELAVON	84,788
ELEMENT MATERIALS TECHNOLOGY CANADA INC.	27,353
ELLISON TRAVEL & TOURS LTD.	185,375
EMPLOYER HEALTH TAX (EHT)	3,451,561
ENTITY MECHANICAL LTD.	779,718
ENVIRO-VAC A DIVISION OF PARAGON REMEDIATION GROUP LTD.	89,985
EXPLORICA CANADA INC.	93,513
EZRA MAPLE RIDGE ENTERPRISES LTD.	115,235
FASTCUT CNC INC.	38,554
FIRST CLASS PLANNERS LTD.	25,717
FIRSTCANADA ULC	43,317
FLIGHT CENTRE	27,105
FOCUSED EDUCATION RESOURCES SOCIETY	59,116
FOODFUND INC.	56,253
FORTIS BC	803,126
FRIESENS CORPORATION	181,636
FRITSCH, INGRID	25,086
FULL LINE SPECIALTIES INC.	25,374
FVBOA	27,490
GEOWEST ENGINEERING LTD.	47,738
GET MIDLETON READY SL	26,482
GFL ENVIRONMENTAL INC.	243,087
GIVE AND TAKE TREE SERVICES LTD.	33,469
GORDON FOOD SERVICE CANADA LTD.	152,306
GRAND & TOY	88,120
H.I.S. CANADA TRAVEL INC.	36,972
HAGEN'S TRAVEL	62,694
HANEY BUILDERS SUPPLIES	102,564
HARRIS & COMPANY	85,030
HILTON HOTELS	33,624
HME HOME HEALTH LTD.	35,123
HOMWOOD HEALTH INC.	72,094

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

Year Ended June 30, 2025

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
HORIZON DISTRIBUTORS LTD.	36,000
HSIN, LAI JU	28,350
HUMBLE ROOTS FOOD COMPANY INC.	328,777
ICEF GMBH	25,590
IKEA CANADA	29,344
INDUSTRIAL ALLIANCE INSURANCE & FINANCIAL SERVICES INC.	38,522
INTERNATIONAL BACCALAUREATE	62,358
INTERNATIONAL STAGE LINES INC.	37,160
INTERTEK TESTING SERVICES NA LTD.	27,593
INTESSION MUSIC SERVICES	44,787
IX SOLUTIONS LTD.	25,200
JAMF SOFTWARE, LLC	73,430
JOSTENS CANADA LTD.	29,874
JUST MECHANICAL LTD.	32,130
JUSTICE INSTITUTE OF BC	33,919
K & E EQUIPMENT REPAIRS	119,690
KATZIE FIRST NATION	149,946
KIDS INNOVATIVE LIMITED DBA LAVAL TECH	33,663
KINETIC OHS SERVICES LTD.	33,140
KING & COMPANY	49,756
KONICA MINOLTA BUSINESS SOLUTIONS	233,415
KPMG LLP, T4348	104,520
KRUTZ, VIVI-ANN OR LES	35,329
KULTURWERKE DEUTSCHLAND SPRACHREISEN GMBH	65,408
KWANTLEN POLYTECHNIC UNIVERSITY	166,627
L&P PACKAGING INC.	45,508
L'AUBERGE DU MONT	74,975
LOFT MECHANICAL INC.	136,077
LONG & MCQUADE LTD.	29,181
M. SCHUETZ TRUCKING LTD.	90,423
MACK KIRK ROOFING & SHEET METAL LTD.	797,171
MAKE PROJECTS LTD.	66,074
MANUEL, TERESA AND MICHAEL	25,339
MAPLE RIDGE PRINCIPALS & VICE PRINCIPALS ASSOCIATION	33,570
MAPLE RIDGE TEACHERS' ASSOCIATION	1,042,582
MCCULLOCH, LOUISE S.	58,800
MCELHANNEY LTD.	41,608
MEADOW GARDENS GOLF COURSE	110,262
METRO MOTORS LTD.	65,948
MICROSOFT CANADA INC.	111,392
MINISTER OF FINANCE	137,595
MINUTEMAN PRESS	28,190
MSH INTERNATIONAL (CANADA) LTD.	221,341
NEVILLE'S HAPPY PLACE SUPPORT GROUP SOCIETY	116,296
NEW RHODES CONSTRUCTION INC.	120,484
NOBLE BRITISH COLUMBIA	91,852
NORTHLAND AT GROUSE LTD.	40,582

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

Year Ended June 30, 2025

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
NOVEXCO INC.	138,158
OAKCREEK GOLF & TURF LP	191,036
OLYMPIC INTERNATIONAL SALES LTD.	44,716
ONE SOURCE OFFICE SUPPLIES INC.	35,962
OPM MAINTENANCE LTD.	420,572
ORION SECURITY SYSTEMS LTD.	56,492
ORNE, LORRAINE OR RANDALL	34,617
OSS SEGERO CORP.	113,512
PACIFIC BLUE CROSS	6,771,864
PACIFIC COASTCOM COMMUNICATIONS INC.	236,475
PARK N PLAY DESIGN COMPANY LTD.	25,361
PARKWORKS SOLUTIONS CORP.	193,348
POVAZAN, MARIA OR JOZEF	27,822
POWERSCHOOL CANADA ULC	201,169
PRATTS FOOD SERVICE (ALBERTA) LTD.	169,947
PROGRESSIVE FUNDRAISING INC.	73,183
PUBLIC ARCHITECTURE & DESIGN INC.	120,738
PUBLIC EDUCATION BENEFITS TRUST	4,062,294
QUALITY CLASSROOMS	26,759
RBC GROUP ADVANTAGE	40,436
REAL CANADIAN SUPERSTORE	118,458
RECEIVER GENERAL FOR CANADA	47,516,010
REVENUE SERVICES OF BRITISH COLUMBIA	272,775
RICHMOND ELEVATOR MAINTENANCE LTD.	55,157
RICOH CANADA INC.	58,458
RIDGE MEADOWS CHILD DEVELOPMENT	85,292
RIVERSIDE NATURAL FOODS LTD.	30,069
ROBERT BROWNE GRAPHICS	47,892
ROBERTS, ADRIANNE OR JOHN	25,417
ROBERTS, CAROLYN	29,585
ROCKANDEL & ASSOCIATES	26,250
ROCKRIDGE CANYON	35,666
ROCKY POINT ENGINEERING LTD.	149,000
RUSSELL HENDRIX FOODSERVICE EQUIPMENT	197,493
SAVE ON FOODS	177,436
SCHOLASTIC BOOK FAIRS CANADA INC.	41,485
SCHOLASTIC CANADA LTD.	35,927
SCHOOL DISTRICT #40 NEW WESTMINSTER	30,000
SCHOOL START	140,359
SHIPLEYS NO FRILLS	28,798
SHOWCASE LANDSCAPING INC.	38,178
SILVER RIDGE PROMOTIONS	97,013
SKIPTOOTH EXCAVATING INC.	74,865
SKYLINE ATHLETICS	111,569
SMART HARVEST FOODS LTD.	226,653
SNOW CAP ENTERPRISES LTD.	62,769
SOFTCHOICE CORPORATION	427,694

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

Year Ended June 30, 2025

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
SOURCE OFFICE FURNISHINGS	122,056
SOUTHERN BUTLER PRICE LLP	68,575
SPICERS CANADA ULC	29,407
SRIKONGRAK,BUTSARAKORN OR MITCHELL, STERLING	27,017
SSA QUANTITY SURVEYORS LTD.	29,941
STANTEC CONSULTING LTD. DBA MORRISON HERSHFIELD	33,679
STAPLES CANADA ULC	272,177
STATE CHEMICAL LTD.	76,461
STATION ONE ARCHITECTS	272,948
STUDENT MANAGEMENT GROUP	119,340
STUDIOHUB ARCHITECTS LTD.	91,769
STUDY TRAVEL LTD.	45,454
SUTTLE RECREATION INC.	30,059
SWANESSET BAY RESORT & COUNTRY CLUB	93,844
SWING TIME DISTRIBUTORS LTD.	127,533
SYSCO FOOD SERVICES OF CANADA INC.	565,333
TD CANADA TRUST	27,000
TEACHER REGULATION BRANCH	128,630
TECHNICAL SAFETY BC DBA BC SAFETY AUTHORITY	28,804
TELUS COMMUNICATIONS (BC) INC.	131,144
TELUS HEALTH (CANADA) LTD.	42,613
TELUS MOBILITY	109,627
TERMINIX CANADA LTD.	54,259
TERRY FOX FOUNDATION	26,791
THE ACT MAPLE RIDGE	34,893
THE CEED CENTRE SOCIETY	44,077
THE LIBRARY CORPORATION	37,510
THIRDWAVE BUS SERVICES	772,718
TICKETLEADER	28,205
TLD COMPUTERS INC.	119,871
TLT EDUCATION SL	28,063
TUNDRA PLUMBING LTD.	40,906
ULINE CANADA CORPORATION	58,121
UNIGLOBE SPECIALTY TRAVEL LTD.	64,894
UNIVERSAL COACH LINE LTD.	31,925
UNIVERUS SOFTWARE CANADA INC.	54,549
VALLEY GEOTECHNICAL ENGINEERING SERVICES LTD.	26,526
VAN DER PAUW LANDSCAPING LTD.	147,798
VANCOUVER COMMUNITY COLLEGE	371,862
VANCOUVER SCHOOL BOARD	54,874
VANDERWAL EQUIPMENT (1989) LTD.	33,204
VEDENTEC MANAGEMENT INCORPORATED	193,003
WALMART	49,883
WEBIR AUTOMATION & CONTROLS SERVICES LTD.	299,314
WESCO DISTRIBUTION CANADA LP	56,219
WEST COAST FORD	91,787
WEST COAST LITERACY LTD.	40,863

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

Year Ended June 30, 2025

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>TOTAL AMOUNT PAID DURING FISCAL YEAR</u>
WEST JET	31,101
WESTERN CAMPUS RESOURCES	55,510
WESTRIDGE SECURITY LTD.	118,935
WHISTLER BLACKCOMB MOUNTAIN RESORTS	37,282
WORKSAFE BC	3,373,822
WORKSAFET SOLUTIONS INC. 2011	61,004
YELLOWRIDGE CONSTRUCTION LTD.	13,258,673
YSI ACADEMY LTD.	49,037
YURTZ BY DESIGN INC.	26,164
ZAPARILLA, VIVIAN	25,300
ZHANG, ZIYUE	31,997
Total (Suppliers Where Payments Exceed \$25,000)	<u>\$ 149,906,803</u>
Total (Suppliers Where Payments are \$25,000 or Less)	<u>\$ 12,466,264</u>
Consolidated Total	<u>\$ 162,373,067</u>

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

**School District
Statement Of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2025

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 excludes payments under a severance agreement.
- Remuneration for individual employees may include payouts for vacation, retirement allowances, and compensatory time not taken in addition to regular salary, taxable benefits for vehicle allowances, 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, 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 expenses 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 for 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 expenses in the financial statements but are not included in this schedule. These are for shared services which include Digital Services Recovery, 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 expenses 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 expenses which are wholly or partially recovered or reimbursed from other organizations, thereby reducing the amount reported in the operating expenses within the financial statements.