



SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

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

DECLARATION AND SIGNATURES

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

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION Original signed by Elaine Yamamoto	DATE SIGNED October 16, 2024
SIGNATURE OF SUPERINTENDENT Original signed by Teresa Downs	DATE SIGNED October 16, 2024
SIGNATURE OF SECRETARY TREASURER Original signed by Richard Rennie	DATE SIGNED October 16, 2024

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
FISCAL YEAR ENDED JUNE 30, 2024**

**STATEMENT OF FINANCIAL INFORMATION
(SOFI)**

TABLE OF CONTENTS

Documents are arranged in the following order:

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

**SCHOOL DISTRICT
STATEMENT OF FINANCIAL INFORMATION (SOFI)
THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
FISCAL YEAR ENDED JUNE 30, 2024**

MANAGEMENT REPORT

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

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

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

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

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

Original signed by Teresa Downs

Teresa Downs
Superintendent
October 16, 2024

Original signed by Richard Rennie

Richard Rennie
Secretary Treasurer
October 16, 2024

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, 2024

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

June 30, 2024

Table of Contents

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

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

MANAGEMENT REPORT

Version: 5631-4885-2903

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, 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 18, 2024
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Teresa Downs	September 18, 2024
Signature of the Superintendent	Date Signed
Original signed by Richard Rennie	September 18, 2024
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, 2024
- 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, 2024 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.



Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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



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

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

We also:

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

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

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

Chartered Professional Accountants

Langley, Canada
September 18, 2024

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

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	41,546,644	56,371,270
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,441,323	1,190,816
Due from Province - Other	57,984	57,800
Due from First Nations	14,047	-
Other (Note 3)	1,552,320	808,173
Portfolio Investments (Note 4)	21,060,149	184,178
Total Financial Assets	65,672,467	58,612,237
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	25,301,691	23,886,130
Unearned Revenue (Note 6)	8,000,766	6,899,251
Deferred Revenue (Note 7)	2,432,367	1,977,574
Deferred Capital Revenue (Note 8)	143,007,580	141,255,322
Employee Future Benefits (Note 9)	9,486,614	9,193,506
Asset Retirement Obligation (Note 10)	11,307,530	11,307,530
Total Liabilities	199,536,548	194,519,313
Net Debt	(133,864,081)	(135,907,076)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	219,942,210	219,457,118
Prepaid Expenses	513,570	603,860
Total Non-Financial Assets	220,455,780	220,060,978
Accumulated Surplus (Deficit) (Note 16)	86,591,699	84,153,902
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	86,566,719	84,138,937
Accumulated Remeasurement Gains (Losses)	24,980	14,965
	86,591,699	84,153,902

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 18, 2024
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Teresa Downs	September 18, 2024
Signature of the Superintendent	Date Signed
Original signed by Richard Rennie	September 18, 2024
Signature of the Secretary Treasurer	Date Signed

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

Statement of Operations
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	218,079,737	219,262,509	196,087,433
Other	307,600	326,818	329,200
Federal Grants	341,407	324,607	229,789
Tuition	10,074,107	10,026,673	9,517,599
Other Revenue	6,455,136	7,289,931	5,883,715
Rentals and Leases	682,100	765,253	830,325
Investment Income	1,666,531	2,456,930	1,678,588
Amortization of Deferred Capital Revenue	6,770,169	6,774,948	6,677,646
Total Revenue	<u>244,376,787</u>	<u>247,227,669</u>	<u>221,234,295</u>
Expenses (Note 17)			
Instruction	210,526,376	206,835,247	183,553,961
District Administration	7,840,403	7,456,397	6,520,758
Operations and Maintenance	30,582,621	29,864,600	29,073,993
Transportation and Housing	733,906	643,643	635,534
Total Expense	<u>249,683,306</u>	<u>244,799,887</u>	<u>219,784,246</u>
Surplus (Deficit) for the year	<u>(5,306,519)</u>	<u>2,427,782</u>	<u>1,450,049</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		84,138,937	82,688,888
Accumulated Surplus (Deficit) from Operations, end of year		<u>86,566,719</u>	<u>84,138,937</u>

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

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	14,965	7,231
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	10,015	7,734
Net Remeasurement Gains (Losses) for the year	10,015	7,734
Accumulated Remeasurement Gains (Losses) at end of year	24,980	14,965

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

Statement of Changes in Net Debt

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(5,306,519)	2,427,782	1,450,049
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(15,312,433)	(11,263,578)	(9,039,219)
Amortization of Tangible Capital Assets	10,689,304	10,778,486	10,650,013
Total Effect of change in Tangible Capital Assets	(4,623,129)	(485,092)	1,610,794
Acquisition of Prepaid Expenses		(599,792)	(663,133)
Use of Prepaid Expenses		690,082	609,110
Total Effect of change in Other Non-Financial Assets	-	90,290	(54,023)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(9,929,648)</u>	2,032,980	3,006,820
Net Remeasurement Gains (Losses)		10,015	7,734
(Increase) Decrease in Net Debt		2,042,995	3,014,554
Net Debt, beginning of year		(135,907,076)	(138,921,630)
Net Debt, end of year		<u>(133,864,081)</u>	<u>(135,907,076)</u>

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

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	2,427,782	1,450,049
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,008,885)	(363,918)
Prepaid Expenses	90,290	(54,023)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,415,561	3,815,787
Unearned Revenue	1,101,515	(106,513)
Deferred Revenue	454,793	218,728
Employee Future Benefits	293,108	93,579
Amortization of Tangible Capital Assets	10,778,486	10,650,013
Amortization of Deferred Capital Revenue	(6,774,948)	(6,677,646)
Total Operating Transactions	8,777,702	9,026,056
Capital Transactions		
Tangible Capital Assets Purchased	(3,483,227)	(2,673,677)
Tangible Capital Assets -WIP Purchased	(7,780,351)	(6,365,542)
Total Capital Transactions	(11,263,578)	(9,039,219)
Financing Transactions		
Capital Revenue Received	8,527,206	5,779,282
Total Financing Transactions	8,527,206	5,779,282
Investing Transactions		
Investments in Portfolio Investments	(20,865,956)	(8,118)
Total Investing Transactions	(20,865,956)	(8,118)
Net Increase (Decrease) in Cash and Cash Equivalents	(14,824,626)	5,758,001
Cash and Cash Equivalents, beginning of year	56,371,270	50,613,269
Cash and Cash Equivalents, end of year	41,546,644	56,371,270
Cash and Cash Equivalents, end of year, is made up of:		
Cash	36,546,644	15,152,252
Cash Equivalents	5,000,000	41,219,018
	41,546,644	56,371,270
Supplementary Cash Flow Information (Note 20)		

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.

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 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Deferred Revenue and Deferred Capital Revenue (Continued)

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.

h) Employee Future Benefits

Post-employment benefits

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

Pension Plans

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

i) Asset Retirement Obligations

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

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

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been 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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j) Liability for Contaminated Sites

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

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

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

k) Tangible Capital Assets

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

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

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Prepaid Expenses

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

m) Internally Restricted Reserves

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

By Board policy, a contingency reserve of at least 1% and not exceeding 3% of budgeted operating expenditures shall be maintained (\$2,110,014 to \$6,330,041). The current balance of \$2,110,014 equates to 1% of 2024/25 annual budget operating expenditures.

n) Revenue Recognition

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

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

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

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

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

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

n) Revenue Recognition (Continued)

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.

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, 2024	June 30, 2023
Due from the Government of Canada	\$ 270,884	\$ 243,327
Due from the City of Maple Ridge	203,901	203,901
Trade receivables	405,506	241,915
Tuition receivable	103,478	39,330
Other receivables	568,551	79,700
Total Accounts Receivable - Other	\$ 1,552,320	\$ 808,173

NOTE 4 PORTFOLIO INVESTMENTS

	June 30, 2024	June 30, 2023
Term deposits	\$ 20,860,839	\$ -
Fair Value		
Core Bond Fund	\$ 81,817	\$ 79,837
Canadian Equity Fund	54,350	49,510
U. S. Equity Fund	30,228	24,231
International Pooled Fund	25,042	23,158
Short Term Income Fund	7,873	7,442
Total at Fair Value	\$ 199,310	\$ 184,178
Total Portfolio Investments	\$ 21,060,149	\$ 184,178

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2024	June 30, 2023
Trade payables	\$ 9,370,290	\$ 8,644,212
Salaries and benefits payable	13,277,068	12,739,287
Accrued vacation payable	1,917,579	1,815,817
Other	736,754	686,814
Total Accounts Payable and Accrued Liabilities - Other	\$ 25,301,691	\$ 23,886,130

NOTE 6 UNEARNED REVENUE

Unearned revenue as at 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

NOTE 6 UNEARNED REVENUE (Continued)

Unearned revenue as at June 30, 2023

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

NOTE 7 DEFERRED REVENUE

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

Deferred revenue as at June 30, 2024

	Balance June 30, 2023	Contributions received	Revenue recognized	Balance June 30, 2024
Provincial Grants - MECC	\$ 378,679	\$ 30,885,203	\$ (30,745,604)	\$ 518,278
Other grants and income	1,598,895	6,117,900	(5,802,706)	1,914,089
Investment income	-	52,565	(52,565)	-
Total Deferred Revenue	\$ 1,977,574	\$ 37,055,668	\$ (36,600,875)	\$ 2,432,367

Deferred revenue as at June 30, 2023

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

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, 2024	June 30, 2023
<u>Deferred capital revenue subject to amortization</u>		
Balance, beginning of year	\$ 135,813,713	\$ 137,486,918
Transfers from deferred revenue – capital additions	4,035,368	5,004,441
Amortization of deferred capital revenue	(6,774,948)	(6,677,646)
Balance, end of year	133,074,133	135,813,713
<u>Deferred capital revenue – work in progress</u>		
Work in progress, beginning of year	1,419,245	516,653
Transfer in from deferred revenue – work in progress	6,191,014	5,907,033
Transfer to spent deferred capital	(4,035,368)	(5,004,441)
Balance, end of year	3,574,891	1,419,245
<u>Deferred capital revenue – unspent portion</u>		
Unspent deferred capital, beginning of year	4,022,364	4,150,115
Provincial grants – Ministry of Education and Child Care	5,985,485	5,293,433
Provincial grants – other	1,989,530	-
Investment income	148,941	182,599
School site acquisition fees	403,250	303,250
Transfer to deferred capital revenue – work in progress	(6,191,014)	(5,907,033)
Balance, end of year	6,358,556	4,022,364
Total Deferred Capital Revenue	\$ 143,007,580	\$ 141,255,322

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, 2024	June 30, 2023
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$ 8,584,175	\$ 8,707,274
Service cost	667,574	684,450
Interest cost	354,921	288,470
Benefit payments	(594,705)	(907,923)
Actuarial (gain) loss	(306,509)	(188,096)
Accrued benefit obligation – March 31	<u>\$ 8,705,456</u>	<u>\$ 8,584,175</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued benefit obligation – March 31	\$ 8,705,456	\$ 8,584,175
Funded status – deficit	(8,705,456)	(8,584,175)
Employer contributions after measurement date	149,673	100,808
Benefits expense after measurement date	(259,560)	(255,624)
Unamortized net actuarial gain	(671,271)	(454,515)
Accrued Benefit Liability – June 30	<u>\$ (9,486,614)</u>	<u>\$ (9,193,506)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued benefit liability – July 1	\$ 9,193,506	\$ 9,099,927
Net expense for fiscal year	936,678	931,480
Employer contributions	(643,570)	(837,901)
Accrued benefit liability – June 30	<u>\$ 9,486,614</u>	<u>\$ 9,193,506</u>

Components of Net Benefit Expense

Service cost	\$ 664,952	\$ 680,232
Interest cost	361,479	305,082
Amortization of net actuarial loss	(89,753)	(53,834)
Net benefit expense	<u>\$ 936,678</u>	<u>\$ 931,480</u>

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

	June 30, 2024	June 30, 2023
Discount rate - April 1	4.00%	3.25%
Discount rate - March 31	4.25%	4.00%
Long term salary growth - April 1	2.5% + seniority	2.5% + seniority
Long term salary growth - March 31	2.5% + seniority	2.5% + seniority
EARSL - March 31	9.9 years	9.9 years

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, 2024		June 30, 2023	
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, 2024, the School District had \$nil borrowings (2023: \$nil) under the line of credit and the daylight facility, and \$0.86 million issued for Eric Langton Elementary seismic replacement and expansion project (2023: \$nil) under the stand-alone Letter of Credit facility.

NOTE 12 TANGIBLE CAPITAL ASSETS

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 and 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

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2023

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

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

Net Book Value:	June 30, 2024	June 30, 2023
Sites	\$ 41,553,283	\$ 41,553,283
Buildings	161,974,964	164,067,185
Buildings – WIP	4,109,288	1,873,260
Furniture & equipment	9,200,439	8,387,282
Vehicles	850,598	757,390
Computer software	117,611	165,849
Computer hardware	2,136,027	2,652,869
Total Net Book Value	\$ 219,942,210	\$ 219,457,118

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, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

The School District paid \$16,168,429 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$14,925,475).

The next valuation for the Teachers' Pension Plan is as at December 31, 2023, with results available in late 2024. The next valuation for the Municipal Pension Plan is as at December 31, 2024, with results available in 2025.

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

NOTE 14 RELATED PARTY TRANSACTIONS

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

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 February 21, 2024. As the 2023/24 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2023/24 Annual Budget and the 2023/24 Amended Annual Budget is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial grants			
Ministry of Education and Child Care	\$ 212,661,113	\$ 218,079,737	\$ 5,418,624
Other	318,800	307,600	(11,200)
Federal grants	341,407	341,407	-
Tuition	10,226,673	10,074,107	(152,566)
Other revenue	6,135,074	6,455,136	320,062
Rentals and leases	801,604	682,100	(119,504)
Investment income	1,666,531	1,666,531	-
Amortization of deferred capital revenue	6,762,119	6,770,169	8,050
Total Revenue	238,913,321	244,376,787	5,463,466
Expenses			
Instruction	203,214,952	210,526,376	7,311,424
District administration	7,710,524	7,840,403	129,879
Operations and maintenance	29,962,707	30,582,621	619,914
Transportation and housing	689,786	733,906	44,120
Total Expense	241,577,969	249,683,306	8,105,337
Deficit for the year	(2,664,648)	(5,306,519)	(2,641,871)
Budgeted allocation of surplus	1,080,220	4,234,184	3,153,964
Budgeted Surplus (Deficit) for the year	\$ (1,584,428)	\$ (1,072,335)	\$ 512,093
Statement 4			
Deficit for the year	\$ (2,664,648)	\$ (5,306,519)	\$ (2,641,871)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(17,723,457)	(15,312,433)	2,411,024
Amortization of tangible capital assets	10,642,948	10,689,304	46,356
Total effect of change in tangible capital assets	(7,080,509)	(4,623,129)	2,457,380
(Increase) Decrease in Net Financial Debt	\$ (9,745,157)	\$ (9,929,648)	\$ (184,491)

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, 2024	June 30, 2023
Operating Fund Accumulated Surplus		
Internally Restricted/Appropriated by the Board for:		
Indigenous education (targeted funding)	\$ 233,975	\$ 350,905
School budget balances	426,103	442,871
Contractual professional development	256,342	294,588
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	659,914	667,626
Other grants	21,621	26,084
Other district initiatives	27,706	61,447
Purchase order commitments	94,481	329,100
Support for school growth plans		
Literacy	112,829	148,428
Numeracy	20,000	20,708
Early learning - StrongStart	45,162	-
Secondary assessment committee	18,000	-
Educational leadership - mentorship	1,836	7,103
Safe and caring schools	226,480	60,493
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	59,454	7,762
School teams	17,533	5,000
Support for operational plans		
Business systems implementation and upgrades	70,977	63,312
Human resources	125,607	28,830
Indigenous education	48,896	59,228
English language learners	4,784	-
Ridge Meadows College program development	21,780	20,711
Strategic facilities plan	137,752	121,735
Facilities staffing	183,407	-
Succession planning	16,559	33,977

	June 30, 2024	June 30, 2023
Learning services		
Early intervention inclusionary programming	236,896	649,348
Budgeted use to fund 2024/25 operating shortfall	1,067,696	-
Facilities renovations and new classroom setup	151,995	158,055
Student transportation	283,367	242,444
Total Internally Restricted Operating Surplus	5,168,458	4,234,184
Unrestricted Operating Surplus	-	-
Total Operating Fund Accumulated Surplus	5,168,458	4,234,184
Capital Fund Accumulated Surplus		
Internally Restricted (Appropriated) by the Board for:		
IT capital plan	1,806,445	898,113
Facilities equipment and vehicles	35,405	
Child care capital	132,737	148,050
Emergency preparedness	11,636	11,636
Virtual boardroom	11,225	11,225
Parent portal		21,831
Strategic facilities plan implementation		
New temporary classrooms	2,448,450	3,233,468
Capital planning	201,125	294,332
Sustainability		
HVAC upgrades	504,373	519,613
Other sustainability upgrades	336,202	390,179
Other facilities renewal	1,114,987	738,658
Capital cost share	700,000	700,000
Contingency reserve held in local capital	2,110,014	2,021,012
Total Internally Restricted Local Capital Surplus	9,412,599	8,988,117
Invested in Tangible Capital Assets	71,985,662	70,916,636
Total Capital Fund Accumulated Surplus	81,398,261	79,904,753
Total Accumulated Surplus from Operations	86,566,719	84,138,937
Accumulated Remeasurement Gains	24,980	14,965
Accumulated Surplus	\$ 86,591,699	\$ 84,153,902

NOTE 17 EXPENSE BY OBJECT - ALL FUNDS

	June 30, 2024	June 30, 2023
Salaries and benefits	\$ 210,324,385	\$ 186,882,152
Services and supplies	23,697,016	22,252,081
Amortization	10,778,486	10,650,013
	\$ 244,799,887	\$ 219,784,246

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them. There have been no changes to risk exposure from 2023 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.

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, 2024	June 30, 2023
Interest Recognized in the:		
Operating Fund	\$ 2,404,365	\$ 1,328,927
Special Purpose Fund	52,565	45,961
Local Capital Fund	-	303,700
MECC Restricted Capital Fund	-	79,886
Land Capital Fund	148,941	102,713
Total Interest Income	\$ 2,605,871	\$ 1,861,187

NOTE 21 CONTRACTUAL OBLIGATIONS

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

	June 30, 2024	Thereafter
Annual Facility Grant projects	\$ 1,444,578	\$ -
New classroom space	956,380	-
Eric Langton Elementary seismic replacement	36,968,810	-
Capital Planning	362,295	-
Minor capital projects	79,816	-
SFP HVAC Energy Efficiency Measure	27,985	-
Total Capital Commitments	\$ 39,839,864	\$ -

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:

	2024/25	2025/26	2026/27	Thereafter
Ministry of Education and Child Care capital projects	\$ 26,540,618	\$ 13,075,942	\$ -	\$ -
Future lease revenue	562,681	-	-	-
Total Contractual Rights	\$ 27,103,299	\$ 13,075,942	\$ -	\$ -

NOTE 23 CONTINGENCIES

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

NOTE 24 ADOPTION OF NEW ACCOUNTING STANDARDS

(a) On July 1, 2023, the District adopted Canadian Public Sector Accounting Standard PS3160, Public Private Partnerships. The new accounting standard addresses the recognition, measurement, presentation, and disclosure of infrastructure procured by public sector entities through certain types of public private partnership arrangements. Management has assessed the impact of adopting PS3160 on the financial statements of the District and has found that there is no resulting impact to the financial statements for fiscal years beginning July 1, 2023.

(b) On July 1, 2023, the District adopted Canadian Public Sector Accounting Standard PS3400, Revenue. Under the new accounting standard, there are two categories of revenue – exchange and unilateral. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is unilateral revenue. Management has assessed the impact of adopting PS3400 on the financial statements of the District and has found that there is no resulting impact to the financial statements for fiscal years beginning July 1, 2023.

(c) On July 1, 2023, the District adopted Public Sector Guideline PSG-8, Purchased Intangibles, applied on a prospective basis. PSG-8 defines purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm's length exchange transaction between knowledgeable, willing parties who are under no compulsion to act. Intangibles acquired through a transfer, contribution, or inter-entity transaction, are not purchased intangibles. Management has assessed the impact of adopting PSG-8 and found that at present no such items meet the criteria to be recognized as a purchased intangible.

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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,234,184		79,904,753	84,138,937	82,688,888
Changes for the year					
Surplus (Deficit) for the year	5,796,860	575,397	(3,944,475)	2,427,782	1,450,049
Interfund Transfers					
Tangible Capital Assets Purchased	(1,187,048)	(575,397)	1,762,445	-	
Tangible Capital Assets - Work in Progress	(76,773)		76,773	-	
Local Capital	(3,598,765)		3,598,765	-	
Net Changes for the year	934,274	-	1,493,508	2,427,782	1,450,049
Accumulated Surplus (Deficit), end of year - Statement 2	5,168,458	-	81,398,261	86,566,719	84,138,937
Accumulated Remeasurement Gains (Losses) - Statement 3					
		24,980		24,980	14,965
	5,168,458	24,980	81,398,261	86,591,699	84,153,902

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	187,851,025	188,516,905	170,859,165
Other	307,600	326,818	329,200
Federal Grants	341,407	324,607	229,789
Tuition	10,074,107	10,026,673	9,517,599
Other Revenue	1,260,136	1,428,162	1,082,816
Rentals and Leases	682,100	765,253	830,325
Investment Income	1,197,224	2,404,365	1,328,927
Total Revenue	<u>201,713,599</u>	<u>203,792,783</u>	<u>184,177,821</u>
Expenses			
Instruction	176,138,485	171,252,480	154,534,440
District Administration	7,671,150	7,321,778	6,451,033
Operations and Maintenance	19,633,399	18,853,583	17,934,231
Transportation and Housing	632,802	568,082	573,439
Total Expense	<u>204,075,836</u>	<u>197,995,923</u>	<u>179,493,143</u>
Operating Surplus (Deficit) for the year	<u>(2,362,237)</u>	<u>5,796,860</u>	<u>4,684,678</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>4,234,184</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(811,171)	(1,187,048)	(725,458)
Tangible Capital Assets - Work in Progress		(76,773)	(10,160)
Local Capital	(1,060,776)	(3,598,765)	(4,190,306)
Total Net Transfers	<u>(1,871,947)</u>	<u>(4,862,586)</u>	<u>(4,925,924)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>934,274</u>	<u>(241,246)</u>
Operating Surplus (Deficit), beginning of year		4,234,184	4,475,430
Operating Surplus (Deficit), end of year		<u>5,168,458</u>	<u>4,234,184</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		5,168,458	4,234,184
Total Operating Surplus (Deficit), end of year		<u>5,168,458</u>	<u>4,234,184</u>

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

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	182,462,024	182,649,849	161,765,084
ISC/LEA Recovery	(491,472)	(613,078)	(491,472)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,874,965	1,874,965	1,874,965
Funding for Graduated Adults	214,695	231,243	117,262
Student Transportation Fund	185,990	185,990	185,990
Support Staff Benefits Grant	311,930	311,629	311,629
FSA Scorer Grant	18,693	15,693	15,693
Early Learning Framework (ELF) Implementation			2,292
Labour Settlement Funding	3,198,215	3,198,215	6,400,840
Integrated Child and Youth Team	75,985	650,424	674,501
Equity in Action			2,381
Recruitment Destination Canada		8,975	
Premier's Award for Excellence in Education		3,000	
Total Provincial Grants - Ministry of Education and Child Care	187,851,025	188,516,905	170,859,165
Provincial Grants - Other	307,600	326,818	329,200
Federal Grants	341,407	324,607	229,789
Tuition			
Summer School Fees	33,490	33,490	59,400
Continuing Education	994,854	986,758	852,471
International and Out of Province Students	9,045,763	9,006,425	8,605,728
Total Tuition	10,074,107	10,026,673	9,517,599
Other Revenues			
Funding from First Nations	491,472	613,078	491,472
Miscellaneous			
Revenue Generation	68,000	78,021	48,118
Partnership Program	135,800	156,921	150,440
Transportation	76,000	72,615	83,610
Before and After School Programming	134,008	133,642	122,264
Miscellaneous	250,979	257,352	97,327
Ridge Meadow College	43,877	56,533	29,585
BC Hydro Grant	60,000	60,000	60,000
Total Other Revenue	1,260,136	1,428,162	1,082,816
Rentals and Leases	682,100	765,253	830,325
Investment Income	1,197,224	2,404,365	1,328,927
Total Operating Revenue	201,713,599	203,792,783	184,177,821

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	87,292,503	85,081,535	76,874,692
Principals and Vice Principals	9,591,360	9,558,440	8,753,771
Educational Assistants	24,328,005	23,627,596	20,578,597
Support Staff	14,159,876	13,892,280	12,796,225
Other Professionals	6,688,370	6,801,923	5,890,876
Substitutes	6,612,974	6,271,861	6,215,956
Total Salaries	148,673,088	145,233,635	131,110,117
Employee Benefits	37,663,160	37,181,069	32,914,540
Total Salaries and Benefits	186,336,248	182,414,704	164,024,657
Services and Supplies			
Services	7,629,091	6,803,875	6,613,027
Student Transportation	690,538	646,031	619,708
Professional Development and Travel	1,275,017	787,872	752,490
Rentals and Leases	2,000	2,209	133
Dues and Fees	168,461	165,381	159,272
Insurance	914,804	887,381	759,165
Supplies	4,320,954	3,670,508	3,761,536
Utilities	2,738,723	2,617,962	2,803,155
Total Services and Supplies	17,739,588	15,581,219	15,468,486
Total Operating Expense	204,075,836	197,995,923	179,493,143

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	65,665,163	792,868	57,365	453,062		3,992,968	70,961,426
1.03 Career Programs	384,971	32,215	540,295			40,892	998,373
1.07 Library Services	1,438,902			6,865		26,290	1,472,057
1.08 Counselling	2,120,906					3,697	2,124,603
1.10 Special Education	9,749,626	1,469,771	21,869,593	1,555,141	176,840	1,349,586	36,170,557
1.20 Early Learning and Child Care			48,777	4,209			52,986
1.30 English Language Learning	1,863,598					5,777	1,869,375
1.31 Indigenous Education	585,512	281,416	830,532	58,513		45,977	1,801,950
1.41 School Administration		6,479,429		2,987,480	669	203,360	9,670,938
1.60 Summer School	378,965	18,059	88,107	7,117			492,248
1.61 Continuing Education		16,082		122,568	718,884	2,733	860,267
1.62 International and Out of Province Students	2,822,368	303,399		498,667	280,721	139,843	4,044,998
1.64 Other	14,872		187,724		388,353		590,949
Total Function 1	85,024,883	9,393,239	23,622,393	5,693,622	1,565,467	5,811,123	131,110,727
4 District Administration							
4.11 Educational Administration				45,653	1,356,611	19,192	1,421,456
4.20 Early Learning and Child Care							-
4.40 School District Governance					430,953		430,953
4.41 Business Administration		165,201	5,203	570,071	1,737,253	62,288	2,540,016
Total Function 4	-	165,201	5,203	615,724	3,524,817	81,480	4,392,425
5 Operations and Maintenance							
5.20 Early Learning and Child Care				40,626			40,626
5.41 Operations and Maintenance Administration	56,652			224,733	1,345,851	45,335	1,672,571
5.50 Maintenance Operations				6,877,727	365,788	333,923	7,577,438
5.52 Maintenance of Grounds				437,438			437,438
5.56 Utilities							-
Total Function 5	56,652	-	-	7,580,524	1,711,639	379,258	9,728,073
7 Transportation and Housing							
7.41 Transportation and Housing Administration				2,410			2,410
7.70 Student Transportation							-
Total Function 7	-	-	-	2,410	-	-	2,410
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	85,081,535	9,558,440	23,627,596	13,892,280	6,801,923	6,271,861	145,233,635

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	70,961,426	17,134,330	88,095,756	2,012,187	90,107,943	91,893,113	82,320,526
1.03 Career Programs	998,373	272,223	1,270,596	551,103	1,821,699	1,807,895	1,805,962
1.07 Library Services	1,472,057	362,353	1,834,410	182,469	2,016,879	2,067,098	1,872,216
1.08 Counselling	2,124,603	522,512	2,647,115	23,588	2,670,703	2,996,491	2,556,732
1.10 Special Education	36,170,557	10,012,664	46,183,221	682,853	46,866,074	48,360,406	41,576,040
1.20 Early Learning and Child Care	52,986	20,358	73,344	1,597	74,941	71,132	46,235
1.30 English Language Learning	1,869,375	471,208	2,340,583	30,427	2,371,010	2,690,105	1,791,275
1.31 Indigenous Education	1,801,950	427,813	2,229,763	419,832	2,649,595	2,990,290	2,254,375
1.41 School Administration	9,670,938	2,680,204	12,351,142	234,973	12,586,115	12,945,486	11,761,051
1.60 Summer School	492,248	111,222	603,470	9,188	612,658	597,368	517,562
1.61 Continuing Education	860,267	161,046	1,021,313	313,081	1,334,394	1,312,038	1,070,014
1.62 International and Out of Province Students	4,044,998	994,544	5,039,542	2,164,830	7,204,372	7,338,815	6,454,266
1.64 Other	590,949	160,746	751,695	184,402	936,097	1,068,248	508,186
Total Function 1	131,110,727	33,331,223	164,441,950	6,810,530	171,252,480	176,138,485	154,534,440
4 District Administration							
4.11 Educational Administration	1,421,456	427,990	1,849,446	385,492	2,234,938	2,310,329	2,036,605
4.20 Early Learning and Child Care	-	-	-	933	933	2,298	1,625
4.40 School District Governance	430,953	67,829	498,782	194,660	693,442	749,583	557,456
4.41 Business Administration	2,540,016	766,375	3,306,391	1,086,074	4,392,465	4,608,940	3,855,347
Total Function 4	4,392,425	1,262,194	5,654,619	1,667,159	7,321,778	7,671,150	6,451,033
5 Operations and Maintenance							
5.20 Early Learning and Child Care	40,626	9,516	50,142	-	50,142	69,692	36,200
5.41 Operations and Maintenance Administration	1,672,571	413,508	2,086,079	971,079	3,057,158	3,188,483	2,779,855
5.50 Maintenance Operations	7,577,438	2,061,699	9,639,137	2,240,964	11,880,101	12,260,660	11,041,443
5.52 Maintenance of Grounds	437,438	102,454	539,892	220,372	760,264	910,305	868,330
5.56 Utilities	-	-	-	3,105,918	3,105,918	3,204,259	3,208,403
Total Function 5	9,728,073	2,587,177	12,315,250	6,538,333	18,853,583	19,633,399	17,934,231
7 Transportation and Housing							
7.41 Transportation and Housing Administration	2,410	475	2,885	-	2,885	2,500	2,730
7.70 Student Transportation	-	-	-	565,197	565,197	630,302	570,709
Total Function 7	2,410	475	2,885	565,197	568,082	632,802	573,439
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	145,233,635	37,181,069	182,414,704	15,581,219	197,995,923	204,075,836	179,493,143

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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	30,228,712	30,745,604	25,228,268
Other Revenue	5,195,000	5,802,706	4,747,177
Investment Income		52,565	45,961
Total Revenue	35,423,712	36,600,875	30,021,406
Expenses			
Instruction	34,387,891	35,582,767	29,019,521
District Administration	169,253	134,619	69,725
Operations and Maintenance	259,918	232,531	489,749
Transportation and Housing	101,104	75,561	62,095
Total Expense	34,918,166	36,025,478	29,641,090
Special Purpose Surplus (Deficit) for the year	505,546	575,397	380,316
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(505,546)	(575,397)	(380,316)
Total Net Transfers	(505,546)	(575,397)	(380,316)
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, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		23,430	178,502	1,146,582		1,510	89,705	90,020	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	517,597	690,930		5,478,511	256,000	56,351	786,235	622,813	795,462
Other			27,625						
Investment Income		1,991	8,229						
	517,597	692,921	35,854	5,478,511	256,000	56,351	786,235	622,813	795,462
Less: Allocated to Revenue	517,597	710,814	37,950	5,292,715	256,000	57,861	789,862	712,833	795,462
Deferred Revenue, end of year	-	5,537	176,406	1,332,378	-	-	86,078	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	517,597	708,823		5,292,715	256,000	57,861	789,862	712,833	795,462
Other Revenue			29,721						
Investment Income		1,991	8,229						
	517,597	710,814	37,950	5,292,715	256,000	57,861	789,862	712,833	795,462
Expenses									
Salaries									
Teachers						19,860	167,626	27,724	
Principals and Vice Principals							98,881	34,591	213,637
Educational Assistants		588,708		28,449	172,860	2,951	162,847	417,466	
Support Staff	68,965			25,637					75,104
Other Professionals								11,326	
Substitutes				3,876	9,222		20,404	3,135	344,813
	68,965	588,708	-	57,962	182,082	22,811	449,758	494,242	633,554
Employee Benefits	19,676	122,106		8,048	63,631	4,793	117,592	138,661	142,380
Services and Supplies	46,660		37,950	5,209,832	10,287	30,257	218,611	79,930	19,528
	135,301	710,814	37,950	5,275,842	256,000	57,861	785,961	712,833	795,462
Net Revenue (Expense) before Interfund Transfers	382,296	-	-	16,873	-	-	3,901	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(382,296)			(16,873)			(3,901)		
	(382,296)	-	-	(16,873)	-	-	(3,901)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year			28,914	82,595	749			8,825	53,138
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	21,386,226	2,782,332	72,190	51,000	6,000	45,000	673,000	19,000	175,000
Other									
Investment Income				6,158	163	584	10,100	743	3,109
	21,386,226	2,782,332	72,190	57,158	6,163	45,584	683,100	19,743	178,109
Less: Allocated to Revenue	21,386,226	2,782,332	75,561	38,243	6,204	31,443	615,414	17,893	193,388
Deferred Revenue, end of year	-	-	25,543	101,510	708	14,141	67,686	10,675	37,859
Revenues									
Provincial Grants - Ministry of Education and Child Care	21,386,226	2,782,332	75,561	32,085	6,041	30,859	605,314	17,150	190,279
Other Revenue									
Investment Income				6,158	163	584	10,100	743	3,109
	21,386,226	2,782,332	75,561	38,243	6,204	31,443	615,414	17,893	193,388
Expenses									
Salaries									
Teachers	17,060,841	174,172							54,616
Principals and Vice Principals									
Educational Assistants					1,316			2,367	
Support Staff						4,794			
Other Professionals						16,357			78,689
Substitutes		2,064,147		3,108	1,356				
	17,060,841	2,238,319	-	3,108	2,672	21,151	-	2,367	133,305
Employee Benefits	4,325,385	544,013		453	368	2,482		5	35,583
Services and Supplies			75,561	34,682	3,164	7,810	615,414	15,521	24,500
	21,386,226	2,782,332	75,561	38,243	6,204	31,443	615,414	17,893	193,388
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, 2024

	Feeding Futures Fund	Health Career Grants	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			273,604	1,977,574
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	1,900,067	50,000		30,885,203
Other			611,764	6,117,900
Investment Income		1,012	20,476	52,565
	1,900,067	51,012	632,240	37,055,668
Less: Allocated to Revenue	1,761,566	20,765	500,746	36,600,875
Deferred Revenue, end of year	138,501	30,247	405,098	2,432,367
Revenues				
Provincial Grants - Ministry of Education and Child Care	1,761,566	19,753		30,745,604
Other Revenue			480,270	5,802,706
Investment Income		1,012	20,476	52,565
	1,761,566	20,765	500,746	36,600,875
Expenses				
Salaries				
Teachers		16,289		17,521,128
Principals and Vice Principals				347,109
Educational Assistants	217,674			1,594,638
Support Staff			884	175,384
Other Professionals	96,676			203,048
Substitutes				2,450,061
	314,350	16,289	884	22,291,368
Employee Benefits	88,465	4,476	196	5,618,313
Services and Supplies	1,307,576		378,514	8,115,797
	1,710,391	20,765	379,594	36,025,478
Net Revenue (Expense) before Interfund Transfers	51,175	-	121,152	575,397
Interfund Transfers				
Tangible Capital Assets Purchased	(51,175)		(121,152)	(575,397)
	(51,175)	-	(121,152)	(575,397)
Net Revenue (Expense)	-	-	-	-

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

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Other Revenue			59,063	59,063	53,722
Investment Income	469,307			-	303,700
Amortization of Deferred Capital Revenue	6,770,169	6,774,948		6,774,948	6,677,646
Total Revenue	<u>7,239,476</u>	<u>6,774,948</u>	<u>59,063</u>	<u>6,834,011</u>	<u>7,035,068</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,689,304	10,778,486		10,778,486	10,650,013
Total Expense	<u>10,689,304</u>	<u>10,778,486</u>	<u>-</u>	<u>10,778,486</u>	<u>10,650,013</u>
Capital Surplus (Deficit) for the year	<u>(3,449,828)</u>	<u>(4,003,538)</u>	<u>59,063</u>	<u>(3,944,475)</u>	<u>(3,614,945)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,316,717	1,762,445		1,762,445	1,105,774
Tangible Capital Assets - Work in Progress		76,773		76,773	10,160
Local Capital	1,060,776		3,598,765	3,598,765	4,190,306
Total Net Transfers	<u>2,377,493</u>	<u>1,839,218</u>	<u>3,598,765</u>	<u>5,437,983</u>	<u>5,306,240</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,720,782	(1,720,782)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,512,564	(1,512,564)	-	
Total Other Adjustments to Fund Balances		<u>3,233,346</u>	<u>(3,233,346)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(1,072,335)</u>	<u>1,069,026</u>	<u>424,482</u>	<u>1,493,508</u>	<u>1,691,295</u>
Capital Surplus (Deficit), beginning of year		<u>70,916,636</u>	<u>8,988,117</u>	<u>79,904,753</u>	<u>78,213,458</u>
Capital Surplus (Deficit), end of year		<u>71,985,662</u>	<u>9,412,599</u>	<u>81,398,261</u>	<u>79,904,753</u>

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

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	41,553,283	348,962,721	15,190,288	1,597,400	330,852	5,793,081	413,427,625
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		15,013	616,144	160,493	11,787	383,611	1,187,048
Special Purpose Funds		382,296	186,483	1,250		5,368	575,397
Local Capital		56,799	1,398,886	98,591		166,506	1,720,782
Transferred from Work in Progress		5,304,513	239,810				5,544,323
	-	5,758,621	2,441,323	260,334	11,787	555,485	9,027,550
Decrease:							
Deemed Disposals			258,550	112,622	73,251	1,418,370	1,862,793
	-	-	258,550	112,622	73,251	1,418,370	1,862,793
Cost, end of year	41,553,283	354,721,342	17,373,061	1,745,112	269,388	4,930,196	420,592,382
Work in Progress, end of year		4,109,288					4,109,288
Cost and Work in Progress, end of year	41,553,283	358,830,630	17,373,061	1,745,112	269,388	4,930,196	424,701,670
Accumulated Amortization, beginning of year		184,895,536	6,803,006	840,010	165,003	3,140,212	195,843,767
Changes for the Year							
Increase: Amortization for the Year		7,850,842	1,628,166	167,126	60,025	1,072,327	10,778,486
Decrease:							
Deemed Disposals			258,550	112,622	73,251	1,418,370	1,862,793
			258,550	112,622	73,251	1,418,370	1,862,793
Accumulated Amortization, end of year		192,746,378	8,172,622	894,514	151,777	2,794,169	204,759,460
Tangible Capital Assets - Net	41,553,283	166,084,252	9,200,439	850,598	117,611	2,136,027	219,942,210

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,873,260				1,873,260
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	5,763,268	221,322			5,984,590
Deferred Capital Revenue - Other	187,936	18,488			206,424
Operating Fund	76,773				76,773
Local Capital	1,512,564				1,512,564
	<u>7,540,541</u>	<u>239,810</u>	<u>-</u>	<u>-</u>	<u>7,780,351</u>
Decrease:					
Transferred to Tangible Capital Assets	5,304,513	239,810			5,544,323
	<u>5,304,513</u>	<u>239,810</u>	<u>-</u>	<u>-</u>	<u>5,544,323</u>
Net Changes for the Year	<u>2,236,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,236,028</u>
Work in Progress, end of year	<u><u>4,109,288</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,109,288</u></u>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	127,452,539	7,836,491	524,683	135,813,713
Changes for the Year				
Increase:				
Transferred from Work in Progress	4,005,062	30,306		4,035,368
	4,005,062	30,306	-	4,035,368
Decrease:				
Amortization of Deferred Capital Revenue	6,509,000	251,573	14,375	6,774,948
	6,509,000	251,573	14,375	6,774,948
Net Changes for the Year	(2,503,938)	(221,267)	(14,375)	(2,739,580)
Deferred Capital Revenue, end of year	124,948,601	7,615,224	510,308	133,074,133
Work in Progress, beginning of year	801,538	617,707		1,419,245
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	5,984,590	206,424		6,191,014
	5,984,590	206,424	-	6,191,014
Decrease				
Transferred to Deferred Capital Revenue	4,005,062	30,306		4,035,368
	4,005,062	30,306	-	4,035,368
Net Changes for the Year	1,979,528	176,118	-	2,155,646
Work in Progress, end of year	2,781,066	793,825	-	3,574,891
Total Deferred Capital Revenue, end of year	127,729,667	8,409,049	510,308	136,649,024

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,324,422	166,057	2,531,885		4,022,364
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	5,985,485					5,985,485
Provincial Grants - Other			1,989,530			1,989,530
Investment Income				148,941		148,941
Transfer project surplus to MECC Restricted (from) Bylaw	(895)	895				-
School Site Acquisition Fees				403,250		403,250
	<u>5,984,590</u>	<u>895</u>	<u>1,989,530</u>	<u>552,191</u>	<u>-</u>	<u>8,527,206</u>
Decrease:						
Transferred to DCR - Work in Progress	5,984,590		206,424			6,191,014
	<u>5,984,590</u>	<u>-</u>	<u>206,424</u>	<u>-</u>	<u>-</u>	<u>6,191,014</u>
Net Changes for the Year	<u>-</u>	<u>895</u>	<u>1,783,106</u>	<u>552,191</u>	<u>-</u>	<u>2,336,192</u>
Balance, end of year	<u>-</u>	<u>1,325,317</u>	<u>1,949,163</u>	<u>3,084,076</u>	<u>-</u>	<u>6,358,556</u>

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

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

FISCAL YEAR ENDED JUNE 30, 2024

SCHEDULE OF DEBT

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

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

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

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

FISCAL YEAR ENDED JUNE 30, 2024

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
FISCAL YEAR ENDED JUNE 30, 2024**

SCHEDULE OF REMUNERATION AND EXPENSES

LIST OF ELECTED OFFICIALS

NAME	POSITION	TOTAL REMUNERATION	TOTAL EXPENSES
CAMPBELL, ALSTON HUDSON	TRUSTEE	\$ 30,813.51	\$ 3,035.90
DUMORE, KIMBERLY M.	VICE CHAIRPERSON	32,313.45	4,234.07
LIOSIS, GABRIEL THOMAS	TRUSTEE	30,813.51	3,851.71
MURRAY, MIKE W.	TRUSTEE	30,813.51	3,651.38
SHAW, PASCALE N.	TRUSTEE	30,813.51	3,875.06
SULLIVAN, KATHLEEN M.	TRUSTEE	30,813.51	2,680.33
YAMAMOTO, ELAINE A.	CHAIRPERSON	33,813.64	5,130.42
TOTAL REMUNERATION PAID TO ELECTED OFFICIALS		\$ 220,194.64	\$ 26,458.87

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

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
AARESKJOLD, MONICA	TEACHER	\$ 99,024.03	\$ -
ABBIS, SARA E.	TEACHER	75,639.70	-
ABLETT, DALE R.	TEACHER	106,726.28	-
ABMA, KEVIN	DIRECTOR, INFORMATION TECHNOLOGY	172,995.68	5,822.16
ACASTER, KELSEY L.	TEACHER	83,140.36	-
AFFLECK, MELISSA	TEACHER	110,675.93	-
AGULLA, LUCIA	COUNSELLOR	112,429.61	4,492.29
AITCHISON, REBECCA A.	TEACHER	80,881.05	-
AITKEN, KAREN L.	TEACHER	106,365.35	-
ALDERLIESTEN, RACHEL C.	TEACHER	83,796.65	-
ALGATE, JESSICA L.	TEACHER	86,540.34	-
ALLAN, APRIL	TEACHER	82,730.12	32.30
ALLAN, KEITH	TEACHER	106,058.50	-
ALLARD, FLETCHER C.	TEACHER	81,256.36	720.47
ALLISON, KARIN L.	TEACHER	99,720.16	-
ANDERSON, KATHLEEN D.	DISTRICT PRINCIPAL	140,000.44	3,487.54
ANDERSON, KERRY L.	TEACHER	90,433.86	530.29
ANDRESEN, AUBREY I.	TEACHER	81,298.83	-
ANDRUSIW, NAOMI J.	TEACHER	94,317.86	-
ANGOTTI, MARIA R.	TEACHER	99,733.33	-
ARAUJO, JERRY E.	TEACHER	99,304.50	-
ARCAND, KRISTIANA	TEACHER	78,481.16	-
ASHLEY, JULIE C.	VICE PRINCIPAL	126,714.22	986.29
AUDETTE, MARC D.	TEACHER	81,673.23	-
AVERY, VIRGINIA R.	TEACHER	106,386.28	605.28
BAERG, HANNAH	VICE PRINCIPAL	117,631.36	151.70
BAHIA, HARJIT SINGH	TEACHER	118,285.18	-
BAILEY, BRYAN A.	TEACHER	97,257.50	-
BAILEY, KIRSTEN J.	TEACHER	86,828.05	-
BAIN, ALEXANDER W.	TEACHER	84,450.63	-
BALA, JASMINE K.	COMMUNICATIONS SPECIALIST	83,443.63	232.30
BALDASSI, MARIE A.	TEACHER	106,335.37	-
BANNING, JANA L.	TEACHER	75,683.60	-
BANTOK, EUNICE	MANAGER, BUDGETS	104,095.58	1,384.75
BARICHELLO, BRENT	TEACHER	105,564.03	-
BARNES, ALEXANDRA J.	TEACHER	79,521.35	-
BARTLE, BRANDALYN L.	TEACHER	105,609.48	-
BASSETTO, JULEE E.	TEACHER	77,323.34	1,013.68
BAYDO, CHERYL	TEACHER	102,647.35	220.42
BAZETT, KELLI E.	TEACHER	99,984.22	-
BEALE, MARK	TEACHER	106,144.91	-
BEATTY, CARLY C.	TEACHER	86,968.98	-
BEAUDET, MARC M.	TEACHER	98,999.66	628.38
BEAUDET, NICOLE	TEACHER	106,050.38	3,487.36
BEDARD, JESSICA B.	TEACHER	95,292.75	1,026.98
BELL, REBEKAH	TEACHER	99,057.29	53.99
BELL, SHERENE C.	TEACHER	80,180.21	-
BELSEY, LAURA D.	TEACHER	88,401.92	-
BELSON, RUTH	TEACHER	105,985.20	811.09
BENNETT, JULIE	TEACHER	108,502.19	-
BERRY, OLIVIA M.	VICE PRINCIPAL	114,412.87	1,634.15
BETTS, CHRISTINE	TEACHER	97,353.27	73.92
BEUTLER, SHELLEY	TEACHER	108,495.84	-
BEVELAND-DALZELL, AARON A.	TEACHER	75,907.23	1,937.39

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
BEVELAND-DALZELL, HEIDI	TEACHER	109,201.33	1,775.47
BEVERIDGE, JENNIFER A.	PRINCIPAL	162,082.05	2,958.24
BEYER, COURTNEY RAE	TEACHER	105,856.33	-
BHAGOWAT, OSHRIN O.	TEACHER	116,200.10	83.00
BIANCHI, LUISA M.	TEACHER	109,080.70	-
BICE, SHIRLEY M.	TEACHER	97,192.26	-
BIGGAR, MARK W.	TEACHER	112,286.19	1,061.76
BIGIOLLI, DANIELLE L.	SPEECH AND LANGUAGE PATHOLOGIST	88,363.94	1,142.04
BIKIC, JOVO	ASSISTANT SUPERINTENDENT	196,669.40	9,424.56
BIKIC, STEPHANIE L.	TEACHER	104,959.90	-
BIRCH, REBECCA	TEACHER	81,381.35	-
BIRD, GEMMA L.	TEACHER	108,578.76	-
BIRKETT, LISA A.	TEACHER	93,454.08	-
BIRNIE, THE ESTATE OF WENDY	EDUCATION ASSISTANT	75,029.27	-
BISHOP, WENDY	TEACHER	98,586.97	-
BISSET, FIONA	TEACHER	105,546.10	-
BISSET, KEN R.	TEACHER	105,033.79	-
BISSETT, STEFANIE D.	TEACHER	82,044.74	310.42
BLACK, EMILY E.	SPEECH AND LANGUAGE PATHOLOGIST	113,797.45	1,961.56
BLACK, EMILY MEAGHAN	TEACHER	75,679.10	-
BLACKMON, WENDY	TEACHER	109,523.89	69.93
BLANCO, CATHRYN M.	PRINCIPAL	152,754.33	2,721.95
BLIGH, KIMBERLEY	TEACHER	105,847.32	-
BLOOMFIELD, GILLIAN G.	SPEECH AND LANGUAGE PATHOLOGIST	112,755.64	1,090.52
BONDI, SARAH C.	TEACHER	98,742.03	-
BOONE, JENNIFER	TEACHER	108,484.42	-
BORGHESI, MICHELLE B.	TEACHER	88,526.66	-
BOUCHARD, MICHELLE C.	TEACHER	108,419.67	-
BOUEY, SHANNON	TEACHER	103,975.68	-
BOWDEN, EMILIE ANNE	TEACHER	105,990.93	89.60
BOYES, TRACY D.	TEACHER	100,040.29	-
BOYLE, PATRICK GERALD	TEACHER	99,729.31	-
BRADLEY, ELVIRA A.	TEACHER	106,056.18	659.81
BRAND, MEGHAN C.	TEACHER	106,516.79	-
BRANDON, LAURA	PRINCIPAL	153,177.81	1,913.40
BRAR, NAVDEEP	TEACHER	88,321.02	-
BREKKAAS, PHILIP B.	TEACHER	97,569.43	-
BREMA, RHONDALEE	TEACHER	111,234.58	107.43
BRIGHAM, BEVERLY L.	TEACHER	108,185.07	1,120.35
BRINKMANN, NADIA C.	TEACHER	105,985.38	-
BROWN, HAILEY S.	TEACHER	77,436.49	-
BROWN, JULIE	OCCUPATIONAL THERAPIST	113,406.99	874.98
BRUCE, LAURA	PRINCIPAL	148,690.54	1,082.98
BRYANT, AIMEE-ROCHELLE D.	TEACHER	91,213.38	-
BUCHAN, AMANDA L.	TEACHER	113,686.08	1,261.75
BUCHOLZ, CHRISTINA	TEACHER	86,493.80	-
BUDD, ASSUNTA	TEACHER	96,808.70	35.64
BUDSHAH, VIBHA	TEACHER	106,334.07	-
BURDON, JAMES	TEACHER	99,986.80	-
BURNS, JACQUELINE	TEACHER	98,842.04	-
BURNS, SHALAN	TEACHER	85,468.74	46.20
BURNS, TIMOTHY	TEACHER	107,801.21	-
BURROWS, HOLLY L.	TEACHER	99,450.66	-
BUTTERWORTH, SANDRA M.	TEACHER	105,792.20	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
BZOWY, CORINNE	TEACHER	78,841.69	-
CACCHIONI, JENNY M.	TEACHER	106,596.74	-
CADIZ, BEN	TEACHER	100,183.88	-
CADIZ, STEPHANIE	TEACHER	84,843.84	-
CAFUTA, MICHAEL R.	TEACHER	98,563.39	-
CALDERWOOD, JODI L.	TEACHER	81,685.46	-
CAMERON, BRENDAN D.	TEACHER	89,918.67	28.35
CAMERON, KYLA L.	PRINCIPAL	152,320.60	2,631.95
CAMOZZI, DAN V.	TEACHER	110,960.38	53.67
CAMPBELL, CATHERINE	TEACHER	107,869.57	598.00
CAMPBELL, GILLIAN	TEACHER	113,249.25	1,064.85
CAMPBELL, SARA	TEACHER	106,747.26	1,159.48
CAMPBELL, SHANNON L.	TEACHER	102,639.79	-
CAO, TOMMY J.	TEACHER	80,978.85	-
CARELSE, HELEN	TEACHER	75,191.26	-
CARLOS, NATASHA J.	TEACHER	91,875.66	-
CARMICHAEL, MELISSA A.	TEACHER	89,476.04	-
CARNE, WILLIAM T.	MANAGER, RIDGE MEADOWS COLLEGE	94,764.42	2,120.81
CAROS, JENNIFER S.	SCHOOL PSYCHOLOGIST	112,397.78	29.87
CARRISS, JOSH N.	TEACHER	99,051.20	587.72
CARRUTHERS, KIMBERLY	TEACHER	108,369.41	-
CARVER, DAWNE K.	TEACHER	93,488.54	-
CARWELL, ROXANE T.	MANAGER, EMPLOYMENT SERVICES	99,779.31	285.73
CAWKER, AMANDA	TEACHER	104,893.36	30.75
CHABOT, MICHELLE L.	TEACHER	112,271.47	1,739.02
CHALMERS, LEAH L.	TEACHER	106,072.47	-
CHAMBERS, KARI-ANNE L.	TEACHER	76,275.55	-
CHAN, JOHNNY	TEACHER	108,256.07	-
CHAN, SHARON T.W.	TEACHER	93,686.64	-
CHAND, MAUREEN A.	TEACHER	106,110.37	35.64
CHANG, ALBERT H.	TEACHER	106,198.54	-
CHANONA, LYNN	COMPLIANCE COORDINATOR	83,021.74	582.06
CHAPPELL, KATERINA	TEACHER	86,968.39	105.00
CHAPPELL-MOSS, REBECCA K.	TEACHER	78,666.63	35.64
CHARLES, ALAN **	SENIOR COMPUTER NETWORK TECHNICIAN	103,139.69	320.34
CHAUHAN, HARJIT K.	TEACHER	83,767.91	-
CHIU, CARMEN	TEACHER	97,053.75	-
CHOLEWA, ALEXANDRA	TEACHER	75,458.11	-
CHOO, LYNDA J.	TEACHER	99,954.18	-
CHOW, WAYNE	VICE PRINCIPAL	141,048.32	1,609.38
CHU, BRUNO	TEACHER	109,199.12	-
CHUDY, DEVIKA	TEACHER	108,184.66	-
CHUNG, ANGELA C.	SENIOR MANAGER, HUMAN RESOURCES	137,908.69	3,274.38
CLANCY, MICHAEL	TRADESPERSON	84,906.04	80.00
CLAPP, KAITLYN R.	TEACHER	88,909.35	-
CLARKE, JULIE M.	PRINCIPAL	149,299.96	1,895.45
CLARKE, KIMBERLEY	TEACHER	102,955.63	470.05
CLARKE, MATTHEW C.	TEACHER	91,007.40	-
CLAYTON, ANDREA C.	VICE PRINCIPAL	138,485.20	230.29
CLEARIHUE, STEPHANIE	TEACHER	106,395.76	-
CLIPPINGDALE, TODD A.	TEACHER	94,543.33	-
CLUTCHEY, DREW S.	TEACHER	108,484.42	192.51
COBER, KENNETH R.	ASSISTANT SUPERINTENDENT	189,828.87	15,816.67
COGHILL, LISA	TEACHER	110,916.54	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
COLLETTE, SUZANNE	VICE PRINCIPAL	133,882.81	2,031.36
COLLYER, LEANNE	TEACHER	100,001.93	-
COLPITTS, KRISTIE L.	DISTRICT VICE PRINCIPAL	117,123.38	3,823.74
COMPTON, JASMIN	TEACHER	103,847.65	-
CONNOLLY, CHRISTOPHER H.	TEACHER	107,855.26	1,092.67
CONROY, MALIKA L.	TEACHER	100,798.44	28.54
CONWAY, JEFFREY	TEACHER	115,485.18	81.06
COOK, COLLEEN D.	TEACHER	106,885.11	-
COOLEY, LARA M.	VICE PRINCIPAL	123,419.61	1,499.44
CORCORAN, JENNIFER J.	TEACHER	113,619.39	-
CORDONI, MEGHAN M.	TEACHER	105,513.02	-
CORNELL, JULIE P.	TEACHER	108,440.07	-
CORTINA, NATASHA R.	TEACHER	86,211.17	-
COWIE, ANTONY	TEACHER	100,610.45	-
CRISAFI, SOPHIA C.	TEACHER	99,441.17	-
CROWHURST, MELANIE	TEACHER	77,716.93	-
CRUICKSHANK, CHELSEA D.	TEACHER	96,905.79	598.00
CRUICKSHANK, RAMONA A.	TEACHER	106,261.96	1,604.95
CRUIKSHANK, PARMINDER K.	TEACHER	88,579.80	-
CRUMP, CHRISTINA	VICE PRINCIPAL	128,324.70	2,261.58
CUNIAH, DHARMADEV	SYSTEMS ANALYST	96,594.96	379.87
CUNLIFFE, KRISTEN LEIGH	TEACHER	75,439.03	-
CUNNINGHAM, STEPHANIE L.	TEACHER	84,216.88	-
CURLEY, JACOB	TEACHER	99,042.52	55.34
CURWEN, JEFFREY	VICE PRINCIPAL	141,075.06	1,833.86
CURWEN, SCOTT M.	TEACHER	108,553.62	-
CUSHING, ANDREA	TEACHER	79,214.18	-
CUTHBERTSON, KYRSTEN A.	TEACHER	98,690.09	1,352.73
CYR, PAULA	TEACHER	108,454.04	-
DACIUK, MORGEN B.	TEACHER	98,993.74	598.00
DAHLE, JODI R.	TEACHER	98,764.98	-
DAHYABHAI, ATISH	TRADESPERSON	84,390.41	437.20
DAIGLE, JACK	TRADESPERSON	86,923.93	272.96
DAILEY, TANYA E.	PRINCIPAL	153,444.92	3,841.44
DANIELS, REBECCA A.	TEACHER	108,440.07	1,070.93
DAVIDSON, PAUL C.	TRADESPERSON	84,232.69	80.00
DAVIES, SARAH L.	TEACHER	75,168.64	328.39
DAVIS, COLIN	TEACHER	108,529.37	-
DAVIS, JEFFREY A.	TEACHER	107,689.14	-
DAVIS, MICHELLE	PRINCIPAL	152,634.80	1,130.78
DE ADDER, COURTNEY C.	TEACHER	76,662.29	2,194.34
DE LUCCA, ROSA C.	COUNSELLOR	97,639.15	75.80
DEARMAN, CARLA	TEACHER	108,375.85	-
DENTON, CHERYL L.	TEACHER	92,922.80	-
DEVITA, MICHAEL D.	TEACHER	94,895.22	-
DEW, NEYSA M.	TEACHER	98,045.78	-
DHILLON, HARDEEP	SUPERINTENDENT	287,514.88	11,588.59
DHILLON, SUSAN	DISTRICT PRINCIPAL	161,111.53	8,545.03
DI TURI, ANDRIA	TEACHER	112,322.26	7,872.67
DIAMOND, MATHEA J.	TEACHER	91,843.44	-
DICKIN, RANDY	TEACHER	108,497.76	-
DILLEN, ALEESHA M.	TEACHER	102,912.48	-
DILLEY, ROBYN	TEACHER	75,662.85	-
DILLEY, TIMOTHY M.	TEACHER	107,107.93	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
DIMMOCK, JAYMES T.J.	TEACHER	98,830.88	35.64
DIMMOCK, SIMARPAL K.	TEACHER	106,446.10	-
DINGLER, BRAD S.	TEACHER	116,566.19	4,192.46
DINGWALL, DAYNA	TEACHER	78,962.44	-
DINSA, KAMALJIT K.	TEACHER	108,494.85	-
DIXON-WARREN, GWYNETH L.	DISTRICT PRINCIPAL	166,404.21	8,818.10
DMITRIEFF, MARTIN	TEACHER	108,893.08	25.00
DO COITO ANTUNES MAFRA, DULCE	TEACHER	77,402.15	-
DOIG, BRUCE A.	TEACHER	107,583.76	-
DONKERSLOOT, ANTON L.	TEACHER	98,082.24	1,027.48
DORAN-EDDY, KRYSZYNA	TEACHER	91,783.61	-
DOS LIMA LLOYD, GABRIEL LUIS *	MANAGER, INT. ED. MARKETING & RECRUITMENT	122,270.95	40,260.92
DOUGHTY, DULCIA A.	TEACHER	87,953.53	-
DOWLER, ALAINA J.	TEACHER	105,172.89	-
DOWLER, MARK C.	TEACHER	101,936.79	-
DOWNES, STEPHANIE LYNNE	TEACHER	103,886.50	-
DOWNEY, LAURA C.	TEACHER	103,057.83	-
DOWNS, TERESA E.	SUPERINTENDENT	97,407.71	13,680.05
DOYLE, DESMOND P.	TEACHER	101,433.39	-
DRAFI, RACHEL	TEACHER	105,810.50	1.00
DRAFI, ROBERT J.	TEACHER	106,727.43	-
DRAPEAU, DENIS J.G.	VICE PRINCIPAL	143,146.44	2,693.30
DRAPER, CRAIG	TEACHER	100,304.71	-
DRISCOLL, ERIC L.	TEACHER	81,403.92	1,440.28
DRYDEN, TRACEY L.	TEACHER	108,256.82	-
DUCLOS, LUC J.	TEACHER	77,057.84	-
DUECK, KELVIN L.	TEACHER	107,278.82	-
DUNBAR, LEANNE	DISTRICT LIBRARIAN	111,795.46	485.59
DYER, DEANNA L.	TEACHER	107,042.04	-
EASBY, CONRAD J.	TEACHER	103,962.07	-
EASBY, KATHRYN A.	TEACHER	106,381.10	-
EASLER, MEGHAN B.	TEACHER	106,072.23	42.90
EBERHARDT, AMANDA	TEACHER	84,808.34	-
EDGE, ALICIA E.M.	TEACHER	91,618.57	-
EDGETT, SHANNON E.	TEACHER	90,256.57	-
EDWARDS, SIMON C.	TEACHER	89,962.23	87.01
EEG, LAURA D.	TEACHER	106,054.19	-
EGLINGTON, STEPHANIE B.	TEACHER	108,137.27	-
ELDER, FIONA M.	TEACHER	105,985.58	-
ELKE, RAMONA L.	TEACHER	108,544.82	-
ELLIOTT, KODEI	TEACHER	109,099.02	391.92
ELLIOTT, SIOBHAN A.	TEACHER	109,282.22	-
ELLIS, DANIEL	TRADESPERSON	83,386.89	280.00
ELPHICK, HEATHER E.	TEACHER	108,400.70	35.64
ELPHICK, KEN E.	PRINCIPAL	161,552.17	1,401.65
EMOND, MEGAN	TEACHER	89,904.18	73.91
ESCUETA, JENNIFER L.	TEACHER	99,064.84	-
EWALD, CHERYL L.	TEACHER	104,092.15	-
FAHLMAN, KATELYN M.	TEACHER	75,300.11	-
FARESIN, RANDY PETER	TEACHER	92,245.50	-
FARRELL, TALIA K.	TEACHER	79,951.25	-
FAULKNER, BRENT	TEACHER	108,440.07	-
FAULKNER, COLE T.K.	TEACHER	113,807.16	2,217.42
FEIR, SHERRILL LYNNE	TEACHER	106,165.66	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
FERDOSIAN, MOEIN	TEACHER	90,184.29	35.64
FERGUSON, CAILAN E.	TEACHER	109,317.02	358.37
FERGUSON, ELLERY L.	TEACHER	94,281.30	-
FERGUSON, HANNAH	TEACHER	77,712.97	603.75
FERGUSON, MARGUERITE A.	TEACHER	78,471.27	-
FERGUSON, MICHAEL	TEACHER	97,532.42	-
FERRIER, SARAH	TEACHER	105,026.07	1,248.84
FERRIS, MELISSA	VICE PRINCIPAL	126,223.54	2,068.83
FISCHER NORMAN, HEATHER A.	TEACHER	105,007.59	88.57
FISHER, DANIEL A.	TEACHER	108,185.45	-
FISHER, MELISSA	TEACHER	105,152.52	-
FITZGERALD, SEAN D.	TEACHER	97,052.94	-
FITZPATRICK, AMY K.	TEACHER	106,078.90	-
FLAG, LISA K.	TEACHER	95,261.21	-
FLAHMERI, TAANNIA	PROGRAM CHAIR, RIDGE MEADOWS COLLEGE	83,284.89	-
FLETT, CYNTHIA K.	TEACHER	105,985.20	-
FONTAINE, MARIE	TEACHER	105,227.00	-
FOO, XING X.	TEACHER	90,756.95	-
FORD, HILAIRE C.	TEACHER	99,310.00	-
FORSTER, TAYLOR E.	TEACHER	75,663.31	-
FOSTER, RONALD	TEACHER	106,217.31	70.00
FOURCHALK, LISA M.	TEACHER	105,532.09	3,935.56
FRANCIS, DENA	TEACHER	99,237.43	-
FRANCO, JULIE C.	TEACHER	106,038.43	-
FRANCO, PAUL	TEACHER	116,626.86	470.13
FREER, VICTORIA M.	TEACHER	113,266.29	8,394.90
FREND, GRANT W.	PRINCIPAL	160,821.08	1,589.57
FREND, LENA C.	OFFICE MANAGER	91,658.81	1,179.42
FRIESEN, CURTIS M.	TEACHER	99,053.02	-
FRIESEN, JEANNIE	TEACHER	107,339.79	-
FRISK, KRISTI L.	COUNSELLOR	112,011.34	-
FROELICH, MATTHEW	PROJECT MANAGER	97,538.62	2,029.06
FULGUERAS, MEGAN C.	TEACHER	85,902.91	-
FULLER, JESSICA M.	TEACHER	98,046.48	-
FULLER, JOHN W.	ASSISTANT MANAGER, PROCUREMENT	83,208.68	519.75
FULLER, MELISSA D.	TEACHER	106,340.58	29.99
GALLOP, JENNIFER	PRINCIPAL	154,116.84	2,755.01
GALVIN, JENNIFER ANN LEES	TEACHER	109,159.12	-
GARANT, LEIANE	TEACHER	105,795.69	-
GARNEAU, ALISON	TEACHER	112,375.03	813.97
GARNEAU, JESSICA S.	TEACHER	100,258.96	-
GAWEHNS, HEIDI J.	TEACHER	98,997.42	-
GEISLER, KIEREN C.	TEACHER	88,299.01	29.99
GEORGE, KRISTOPHER K.	TEACHER	108,798.65	-
GERNAEY, SHANNON N.	TEACHER	104,670.62	-
GHUMAN, KAWALDEEP KAUR	TEACHER	108,440.45	28.35
GIBBS, JACLYN E.	TEACHER	106,198.34	35.64
GILDERS-JOSEPH, MELISSA	TEACHER	98,019.63	845.68
GILL, JEMSHER S.	TEACHER	106,198.54	-
GILL, KANWALJIT K.	TEACHER	106,049.89	-
GILL, RANJOT SINGH	TEACHER	77,482.52	-
GILLIS, TAMMY LEANNE	TEACHER	77,037.62	-
GILMOUR, CHRISTINE	TEACHER	104,401.26	-
GIRARD, MARK J.	TEACHER	111,594.85	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
GIRBAV, ANNE	VICE PRINCIPAL	141,048.33	1,417.89
GIOTTO, LUIGI D.	DIRECTOR OF FACILITIES	174,134.03	5,996.02
GLASGOW, CHERYL E.	TEACHER	99,039.60	-
GLOWA, KRISTIN K.	TEACHER	79,115.22	368.28
GODDARD, ANDREA	TEACHER	106,823.67	-
GODFREY, DAVID P.	TEACHER	96,886.73	-
GODFREY, EIRA	TEACHER	105,475.57	1,001.35
GODFREY, JENNIFER L.	TEACHER	103,906.04	1,001.37
GOODMAN, TODD D.	TEACHER	116,840.72	1,020.71
GOODWIN, BERNICE	TEACHER	103,393.78	-
GORE, LISA L.	TEACHER	79,172.63	-
GOWAN, AMANDA E.	TEACHER	93,852.86	31.60
GRANT, GRAEME A.	TEACHER	91,327.61	1,288.66
GRANT, JESSICA A.	TEACHER	106,167.32	281.30
GRAY, DANIELLE	TEACHER	86,604.71	-
GRAY, NICOLA	TEACHER	104,136.79	-
GRAY, STEVEN A.	TEACHER	105,784.22	-
GREEN, JEFF R.	TEACHER	110,414.70	-
GREENE, SUSAN	TEACHER	106,777.73	-
GREGSON, ANGIE D.	TEACHER	104,989.42	30.62
GRIFFIS, PAMELA	TEACHER	106,121.45	-
GRILL, DANIEL	TEACHER	111,209.94	-
GRILL, LISA M.	TEACHER	97,753.00	-
GRUBB, TARYN D.	TEACHER	86,814.85	-
GUBERT, LIVIO L.	TEACHER	115,468.62	896.92
HAAVISTO, MARITA	TEACHER	106,550.12	-
HAGGARD, KRISTEN F.	TEACHER	106,333.85	-
HALENAR, ANGELA J.	TEACHER	111,585.40	-
HALFNIGHTS, KELLY	TEACHER	108,440.07	-
HALFNIGHTS, STEVEN L.	TEACHER	106,575.31	81.06
HALL, CATRIN	TEACHER	81,770.79	-
HALL, KIMBERLY D.	SENIOR MANAGER, BUSINESS OPERATIONS	119,332.93	139.40
HALLATE, GURMIINDER SINGH	TEACHER	108,979.90	-
HALVERHOUT, LUCY A.	TEACHER	75,762.40	867.34
HAMELIN, TRACY L.	TEACHER	86,832.18	73.91
HAMPTON, JASON	TEACHER	101,274.23	-
HANLON, MICHAEL G.	TEACHER	105,202.29	-
HANSEN, JENNIFER A.	TEACHER	106,020.88	-
HANSVALL, DERRICK J.	TEACHER	122,766.15	-
HARAS, SUSAN J.	TEACHER	107,184.78	-
HARDY, DALE K.	TEACHER	101,346.54	35.64
HARMON, ANDRIA	TEACHER	95,724.97	1,251.38
HARMON, RYAN	TEACHER	111,203.99	-
HARMSTON, LORNA	TEACHER	104,485.47	-
HARNETT, JEAN M.	PROGRAM MANAGER	88,278.65	1,384.57
HARRINGTON, JESSICA H.	COUNSELLOR	107,004.37	3,938.43
HARRIS, CHARMAINE M.	TEACHER	81,534.44	-
HARRIS, MELANIE	TEACHER	109,386.39	3,258.28
HAYCOCK, KERI	TEACHER	105,114.39	-
HAYER, JETANDER	MANAGER, OPERATIONS	128,093.49	2,546.87
HAYHOE, JODI M.	TEACHER	108,406.10	103.49
HE, DANIEL ZIYI	TEACHER	86,183.85	-
HEADLEY, LAUREN A.	TEACHER	84,583.24	-
HEARTS, NATHAN S.	MANAGER, PROCUREMENT	95,490.33	519.75

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
HEINZE, KEVIN N.	TEACHER	107,992.19	65.00
HENDERSON, BARRY K.	TEACHER	107,895.60	-
HENNEBERRY-GLOVER, KIM R.	TEACHER	113,825.46	105.00
HENSCHHELL, SHERILYN M.	TEACHER	78,771.67	-
HERBRANSON, RACHAEL D.	TEACHER	83,089.63	680.00
HERMAN, BRODY	TEACHER	89,080.10	225.29
HERRMANN, PAMELA	TEACHER	100,958.56	-
HETHERINGTON, TODD W.	TEACHER	98,742.42	-
HICKEY, LAUREEN L.	PRINCIPAL	149,388.60	1,250.90
HIEBERT, MICHELLE L.	TEACHER	94,457.81	-
HILL, LINDICE A.	TEACHER	105,954.04	-
HILLIARD, CHRISTINE A.	TEACHER	111,820.33	1,982.98
HINDSON, TANYA	TEACHER	111,672.11	68.66
HINE, LINDSEY A.	TEACHER	113,695.08	-
HOLLAND, KAREN R.	TEACHER	98,817.32	-
HOLMAN, JENNIFER S.	TEACHER	111,533.36	-
HOLMES, GIANNA	TEACHER	105,985.20	-
HOLT, LINDSEY	TEACHER	105,985.20	-
HOMENIUK, NATASHA M.	TEACHER	105,818.92	430.73
HOOGSTINS, LINDA	TEACHER	114,466.31	-
HOOPER, JAMES T.	COUNSELLOR	110,684.76	24.50
HORDICHUK, CHELSEA	OCCUPATIONAL THERAPIST	99,857.58	281.48
HORNIACHEK, TAYLOR J.	TEACHER	83,059.95	-
HORTON, JARRETT	TEACHER	107,059.53	1,058.00
HOYES, DEBORA	TEACHER	90,980.57	73.91
HOYME, THOMAS F.	TEACHER	139,332.05	-
HSIAO, FEN	TEACHER	82,016.18	-
HUBER, DANNIELLE P.	TEACHER	102,469.80	698.23
HUGHES, JENNIFER	TEACHER	102,746.60	-
HUMER, ANDREA	TEACHER	106,499.35	-
HUNDAL, NARINDER K.	TEACHER	98,487.27	-
HUNT, DEBBIE L.J.	TEACHER	85,695.59	-
HUNTER, TRACY M.	TEACHER	90,651.23	-
HUSSEY, STEPHEN P.	TEACHER	98,997.42	-
HUXTABLE, CLIFTON	TEACHER	86,434.86	165.78
IACOBUCCI, DEANNE	TEACHER	97,993.70	0.40
ISHANI, IMRAN	TEACHER	105,475.20	-
JACKSON, ABBY M.	TEACHER	83,889.44	395.33
JACKSON, DOUGLAS B.	TEACHER	98,749.80	-
JAKEWAY, LISA J.	TEACHER	108,152.75	-
JAMES, STEPHANIE V.	TEACHER	94,878.71	-
JAMIESON, CHARLENE	TEACHER	108,980.83	-
JAMIESON, DAVID	TEACHER	105,051.74	-
JAMIESON, MARLA L.	TEACHER	105,581.97	-
JANG, STEPHANIE A.	TEACHER	85,262.08	661.84
JEANG, ANDREA M.	TEACHER	107,326.85	-
JENSEN, LINDA D.	TEACHER	100,183.09	-
JENSEN, MICHELLE	TEACHER	108,493.31	-
JENSEN, PAUL A.	TRADESPERSON	88,741.59	450.90
JESSEN, JENNIFER M.	TEACHER	77,387.45	-
JINNOUCHI, CHARLES D.	TEACHER	82,421.81	-
JOB, KELLY L.	TEACHER	109,087.19	-
JOHN, ALLAN	SYSTEMS ANALYST	98,266.11	457.07
JOHN, ANNA INY	MANAGER, PAYROLL & BENEFITS	111,670.45	3,130.88

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024**

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
JOHNSON, CARLY	TEACHER	98,997.42	-
JOHNSON, JENNIFER H.	TEACHER	79,283.06	-
JOHNSTONE, CHARLENE	TEACHER	106,577.64	-
JONES, DANIEL	TEACHER	106,034.00	-
JONES, TAMMY C.	TEACHER	89,944.49	-
JORDAN, JACQUELINE	COUNSELLOR	80,271.34	-
JORDISON, HELEN	TEACHER	106,591.31	-
JOWETT, KELLY	TEACHER	110,684.39	-
JUDE, EMILY J.	TEACHER	78,129.46	-
KAAKE, STEPHANIE	TEACHER	81,035.01	770.45
KADONOFF, KATHERINE F.	TEACHER	96,568.19	-
KALANJ, KRISTLE	TEACHER	86,391.37	-
KANIA, LISA	VICE PRINCIPAL	135,324.78	1,721.38
KARAMANIAN, JACOB	TEACHER	90,201.65	-
KATER, STEVE	VICE PRINCIPAL	141,075.06	1,444.12
KATZ, DANIEL J.	VICE PRINCIPAL	126,714.22	1,057.69
KAZUN, KEVIN R.	TEACHER	81,557.31	-
KEATS, KYLEIGH A.	TEACHER	91,849.88	-
KEATS, SCOTT B.	TEACHER	78,314.89	-
KEELER, ESTELLE	TEACHER	107,323.51	-
KEENAN, CARISSA LYNN	TEACHER	97,753.07	-
KENNEDY, MICHELLE E.	TEACHER	110,300.02	-
KHARIKIAN, SARAH A.	TEACHER	85,348.74	-
KIBBINS, CANDACE	TEACHER	106,039.23	-
KIDD, BRITTON E.	TEACHER	77,739.85	-
KIENEKER, ERIN	TEACHER	108,692.24	-
KIEZ, CAROLINE	TEACHER	78,990.54	-
KIM, SHALLY S.	TEACHER	99,789.93	-
KING, JACQUELINE E.M.	SPEECH AND LANGUAGE PATHOLOGIST	80,152.31	1,092.74
KING, JEANETTE	TEACHER	108,792.32	-
KINGMAN, ALICIA E.	TEACHER	95,635.86	-
KINGMAN, BRENT D.	TEACHER	91,405.69	-
KINNEE, CAROL A.	TEACHER	86,604.27	-
KIRALY, KEITH J.	PROJECT MANAGER	84,644.27	-
KIRKPATRICK, DUANE O.	TEACHER	79,003.06	35.64
KITAMURA, LEAH	TEACHER	108,441.65	102.46
KITE, DANIEL P.H.	TEACHER	106,111.30	155.48
KITTS, SAMANTHA R.	TEACHER	107,023.65	-
KNAPP, MARICLARE A.	TEACHER	88,150.53	-
KNOWLES, LANI J.	TEACHER	88,797.33	-
KNOX, THERESA	TEACHER	116,052.50	525.37
KOCUREK, LAURA	TEACHER	99,599.84	-
KOEPKE, CHELSEA A.	TEACHER	78,331.78	-
KOHL, ASHLEY D.	TEACHER	85,995.20	73.91
KONG, KRISTA	TEACHER	105,985.20	-
KOOP, DARYL G.	TRADESPERSON	82,601.99	-
KOSHLAY, ERIN	TEACHER	110,456.97	29.99
KOSMAN, KATHERINE	VICE PRINCIPAL	133,227.40	1,189.02
KOSSABER-GRAHAM, MEGAN K.	TEACHER	79,906.06	-
KOTSALIS, DEMETRA	TEACHER	116,045.00	580.30
KOTWAL, SHERNAZ	TEACHER	109,055.61	-
KRAUS, LANCE	TEACHER	120,045.35	1,185.00
KRAVCHENKO, ELINA	TEACHER	104,958.52	-
KRIEGER, CASSIE J.	TEACHER	96,800.17	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
KRISTOFFERSSON, AMY J.	TEACHER	92,695.62	-
KUJAWA, TODD D.	TEACHER	84,022.90	-
KULAR, AJVINDER S.	SENIOR COMPUTER NETWORK TECHNICIAN	78,684.31	3,251.92
KURYLYK, DALE J.	TEACHER	111,378.67	-
KUSNEZOV, TIFFANY	TEACHER	110,893.62	27.34
KUSZAK, JENNIFER D.	TEACHER	102,852.53	35.64
LABELLE, AIMEE J.	TEACHER	81,596.19	-
LACHANCE, LISA M.	TEACHER	93,757.17	-
LAGLER, RYAN H.	SENIOR COMPUTER NETWORK TECHNICIAN	78,080.10	636.18
LAHTI, GEORGIA A.	TEACHER	77,915.77	-
LAITY, KEN D.	TEACHER	89,070.15	-
LAKE, NATALIE A.	TEACHER	105,645.28	-
LALANI, RIZWAN	TEACHER	108,484.42	-
LAMBERT, NICOLE	TEACHER	98,742.21	170.46
LANE, LINDSAY	TEACHER	104,416.55	-
LANGRIDGE, SAMUEL J.	TEACHER	97,169.33	-
LAPOINTE, PATRICIA M.R.	TEACHER	108,717.03	-
LARSON, KIMBERLY	TEACHER	92,911.78	-
LAURIDSEN, KRISTI	TEACHER	107,634.03	421.97
LAWRANCE, LISA M.	PRINCIPAL	154,816.86	1,217.30
LAWRANCE, RON	COUNSELLOR	101,452.01	-
LE SAGE, ROBERT	TEACHER	109,764.11	-
LE, DAVID	TEACHER	75,102.60	282.72
LEBLANC, JANINE A.	TEACHER	108,665.19	-
LEBRUN, NICOLE E.	TEACHER	106,412.07	-
LEE (ASAI), NAOMI	SPEECH AND LANGUAGE PATHOLOGIST	93,935.74	1,389.90
LEE, AIMEE K.	TEACHER	86,960.27	-
LEE, ANDREW H.	TEACHER	108,613.71	54.99
LEIER, CANDICE	TEACHER	106,380.84	-
LEMIEUX, PAULINE R.	TEACHER	110,087.66	-
LEMMEN, AIMEE	TEACHER	107,915.81	-
LEMMEN, KIEL C.	TEACHER	120,579.36	-
LENDVOY, CHELSEA M.	PRINCIPAL	147,628.52	1,105.75
LENTON, ANDREW	TEACHER	115,690.24	-
LESAGE, KAREN	PROGRAM CHAIR, RIDGE MEADOWS COLLEGE	78,762.21	3,861.68
LEVESQUE, THOMAS	PRINCIPAL	152,653.81	1,118.60
LEVINGTON, EDWARD D. P.	CUSTODIAL SUPERVISOR	97,114.76	1,644.32
LIMBER, LINDSAY M.	TEACHER	89,848.29	-
LINDE, PAMELA R.	TEACHER	85,729.76	-
LINDGREN, ANDREA A.	TEACHER	99,155.91	-
LINDGREN-STREICHER, KARL E.	VICE PRINCIPAL	143,935.28	2,506.86
LINDSAY, AILEEN A.	TEACHER	81,136.26	-
LINDSAY, JAMES B.	TEACHER	87,646.06	-
LING, DANIELLE K.	TEACHER	82,353.46	-
LITT, AMNTHEEP S.	TEACHER	85,897.63	-
LIU, JANIS YUN HAH	TEACHER	110,954.02	-
LIVERSIDGE, IAN G.	PRINCIPAL	163,236.08	1,343.15
LIVERSIDGE, LESLEY A.	TEACHER	106,662.76	29.12
LO, CATHERINE	TEACHER	105,985.20	-
LOCKETT, LISA M.	TEACHER	110,609.28	-
LOCKHART, NOREEN A.	TEACHER	93,814.80	-
LONG, MEGAN E.	TEACHER	78,546.48	73.91
LONGLITZ, HALEY N.	TEACHER	91,689.15	-
LOUIE, DEENA J.	TEACHER	80,222.07	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
LOUTET, SHAWNA	TEACHER	110,568.78	1,984.12
LOVE, SARAH L.	TEACHER	77,612.71	-
LOW, MACLEAN S.	TEACHER	105,985.00	29.99
LOWTHER, KHUSHJEET	TEACHER	92,810.48	-
LOZADA, ASHLEY D.	TEACHER	89,624.98	-
LOZINSKI, GARY A.	PRINCIPAL	155,510.74	1,228.44
LUDEMAN, KYLE D.	TEACHER	120,920.64	-
LUDEMAN, MICHELLE	TEACHER	109,166.34	105.00
LUNDGREN, KATHERYN A.	TEACHER	107,354.94	168.91
LUNOCH, JENNIFER A.	TEACHER	104,745.82	4,147.39
LUNOCH, NIKKI A.	TEACHER	114,779.33	1,227.80
LYLE, REBECCA	EXECUTIVE COORDINATOR	107,362.56	721.15
LYMAN, MEGAN	TEACHER	87,938.94	-
LYON, CHRISTELLE	OCCUPATIONAL THERAPIST	90,865.09	483.84
LYSNE, MENOLLY	TEACHER	99,941.20	-
MACDONALD, DIONNE M.	HUMAN RESOURCES ADMINISTRATOR	82,553.08	764.50
MACDONALD, HEATHER L.	TEACHER	83,128.54	-
MACDONALD, JENNIFER R.	TEACHER	115,973.97	1,814.77
MACDONALD, KATHLEEN	TEACHER	108,440.07	26.37
MACDONALD, MARISSA L.	TEACHER	83,463.21	489.56
MACDONALD, SARAH M.	TEACHER	99,632.33	-
MACDOUGALL, MARY B.	TEACHER	86,577.89	-
MACGREGOR, ALEX	TEACHER	106,934.74	-
MACGREGOR, ELISA	TEACHER	106,459.31	-
MACINNES, ANDREA	TEACHER	123,843.75	-
MACKENZIE, DEVON	TEACHER	93,904.75	-
MACKENZIE, LEAH M.	SENIOR MANAGER, INFORMATION TECHNOLOGY	127,170.53	2,089.70
MACLEOD, KATIE D.	TEACHER	101,736.35	159.85
MACNAMARA, BRUCE M.	TEACHER	111,246.64	687.60
MACPHERSON, SHANA	TEACHER	106,042.89	-
MAH, LEANNE M.	TEACHER	106,906.93	-
MAH, STEPHANIE L.	TEACHER	80,065.85	-
MAH, STEVEN K.	TEACHER	107,504.38	50.19
MAHAL, KEVIN	TEACHER	106,011.82	-
MAHER, SARA	TEACHER	83,363.61	-
MANG, REBECCA K.	TEACHER	100,476.59	-
MANN, JATINDER S.	MANAGER, BUDGETS	76,478.45	-
MANN, YAS	TEACHER	113,061.16	2,595.27
MANTEL, CYNTHIA L.	TEACHER	108,229.14	-
MANWEILER, DARREN	TEACHER	111,483.93	-
MANWEILER, TAMARA A.	TEACHER	111,133.48	1,405.65
MARCHAND, GRACE D.C.	TEACHER	109,722.27	-
MARSH, MICHELLE	TEACHER	106,385.07	-
MARSHALL, ALLISON M.	TEACHER	108,518.17	-
MARSHALL, NICOLE J.	MANAGER, CHILD CARE	77,217.92	2,575.89
MARTIN, WAYNE JOSEPH	VICE PRINCIPAL	91,129.74	2,485.70
MASSEY, JULIA	TEACHER	106,020.70	-
MASTIN, KAREN	TEACHER	106,117.85	-
MATLOCK, SARAH	TEACHER	105,933.28	61.62
MATTHEW, MAYA S.	TEACHER	108,996.94	-
MATTHEWS, THORNE H.	TEACHER	78,163.60	-
MAYNES, JENNIFER L.	TEACHER	110,946.22	-
MAYR, JUSTINA T.	TEACHER	83,407.21	329.33
MAZZEI, LYDIA C.	TEACHER	109,462.86	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
MCALISTER, BRANDON C.	TEACHER	110,012.30	-
MCBAY, SHAANA	TEACHER	105,639.73	-
MCBRIDE, KRISTA L.	TEACHER	108,474.32	-
MCCAFFERTY, JULIE A.	TEACHER	105,911.38	-
MCCAFFERTY, SCOTT	TEACHER	105,162.46	795.82
MCCAIN, TED	TEACHER	93,026.74	-
MCCLAIN, JOANNA M.	TEACHER	98,557.62	-
MCCRAE, WILLIAM	TEACHER	99,224.98	81.18
MCCREEDY, RYAN	TEACHER	84,900.52	185.64
MCCUAIG, TRICIA L. *	PRINCIPAL	160,525.90	49,691.41
MCDONNELL, CAITLIN R.	TEACHER	77,740.09	410.73
MCGIMPSEY, BRENT D.	TEACHER	105,505.82	102.23
MCGRAW, RICHARD J.	TEACHER	89,307.25	834.40
MCGREEVY, EMILY	TEACHER	98,774.67	309.10
MCINTOSH, CATHERINE J.	TEACHER	106,245.28	-
MCINTOSH, DAVID	TEACHER	111,927.04	-
MCINTOSH, JOCELYN	TEACHER	114,974.55	2,437.70
MCINTYRE, BRANDY L.	PRINCIPAL	152,297.61	4,506.42
MCKANNA, CATHY	TEACHER	106,172.56	-
MCKENZIE, NICOLE	PRINCIPAL	142,989.27	1,134.28
MCKEOWN, KATHARINE	TEACHER	91,019.65	-
MCKIMMON, AARON L.	TEACHER	101,598.28	-
MCLAUGHLIN, DENI-LYNN	TEACHER	89,005.86	-
MCPHEDRAN, KALEY MARIE	TEACHER	109,592.01	37.13
MCPHEE, ALANA	TEACHER	106,532.82	-
MCPHERSON, LESLEY	TEACHER	105,277.80	-
MCROBBIE, JILL	TEACHER	105,519.27	33.10
MEADEN, TRACEY	VICE PRINCIPAL	111,901.56	1,050.35
MEDEIROS, JENNIFER	TEACHER	79,217.83	-
MEDEIROS, MANUEL	TEACHER	106,242.19	-
MEDLAND, LORI	TEACHER	106,789.03	-
MEEDIN, DILUKSHIKHA N.	TEACHER	106,298.27	-
MEHRASSA, ALI	TEACHER	124,401.58	573.83
MEHRASSA, RAMIN	PRINCIPAL	150,639.72	1,270.42
MENIC, KEVIN D.	TEACHER	110,385.48	81.18
MEUNIER, CAITLIN J.W.	TEACHER	75,552.22	84.90
MEYER, LINDSEY J.	TEACHER	108,519.93	50.19
MEYER, TAMMY M.	VICE PRINCIPAL	115,163.88	2,056.43
MICHAELS, SAMANTHA M.	TEACHER	77,107.05	-
MICHAYLUK, CHRISTINE E.	TEACHER	77,915.81	-
MICHELSSEN, HEATHER	TEACHER	87,218.06	-
MIGUEL, VALERIE L.	TEACHER	98,822.27	117.60
MIHAILA, VALERICA	TEACHER	108,528.81	-
MIKES, LISA	TEACHER	108,440.07	730.83
MIKES, MATTHEW J.	TEACHER	117,751.34	-
MIKOLAY, DAWN E.	TEACHER	89,654.19	-
MILLER, SHARMILA	TEACHER	82,814.90	35.64
MILLER, TYLER J.	TEACHER	100,414.06	-
MITCHELL, MARGARET M.	TEACHER	98,881.84	-
MITCHINSON-GREER, JACLYN K.	COUNSELLOR	106,837.73	2,431.39
MO, XIAO QING	ASSISTANT SECRETARY TREASURER	197,837.02	7,096.61
MOERMAN, CHRISTOPHER J.	TEACHER	96,162.87	-
MOIST, JANA M.	TEACHER	114,437.82	-
MONNON, KRISTINE E.	TEACHER	106,416.73	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
MONROE, DREW J.	TEACHER	92,199.54	-
MONTABELLO, ANNA L.	COUNSELLOR	108,439.44	-
MONTGOMERY, REGIS	TEACHER	78,855.59	-
MOONEY, JENNIFER	TEACHER	105,475.30	-
MOORE, ALICE	TEACHER	82,323.95	-
MOORE, DEIRDRE J.	TEACHER	121,418.32	-
MORA, ALLIETTE	TEACHER	86,434.33	1,146.63
MORAN, DEBBY	TEACHER	105,985.26	-
MORAN, PAUL D.	TEACHER	109,019.25	-
MORGAN, PENELOPE	TEACHER	109,816.44	-
MORROW, ELIZABETH M.	TEACHER	90,698.57	35.64
MOSS, PATTI L.	TEACHER	106,416.73	-
MOULE, JOHN W.	TEACHER	93,969.64	-
MUENCH, KARISSA M.	TEACHER	75,775.88	-
MUIR, DARIN	TEACHER	106,125.71	-
MULLENS, WHITNEY J.	TEACHER	99,276.53	35.64
MUNRO, ANDREA J.	TEACHER	97,499.67	-
MURDEN, MEGHAN	VICE PRINCIPAL	128,150.98	1,121.93
MURDOCK, ALYSSA J.P.	TEACHER	78,776.03	-
MURPHY, WILLIAM E.	TEACHER	86,858.92	-
MUSTVEDT, JENNIFER E.	VICE PRINCIPAL	115,686.71	1,020.03
MUYS, DAYNA L.	TEACHER	108,982.61	-
NAGY, JODIE	TEACHER	105,730.22	28.33
NEALE, MICHELE	TEACHER	100,952.81	-
NEGGERS, NICOLE M.	PRINCIPAL	153,479.50	1,353.85
NELSON, ANDRIA	TEACHER	110,273.95	-
NELSON, KAELEN	TEACHER	110,808.16	864.20
NELSON, MELISSA L.	TEACHER	108,379.28	1,794.70
NELSON, PAULA S.	TEACHER	109,308.26	1,405.64
NEUFELD, ANITA	TEACHER	102,792.60	-
NEUFELD, DEAN	TEACHER	105,339.61	-
NEUFELD, REBECCA D.	TEACHER	99,260.07	-
NEUFELD, RYAN M.	TEACHER	105,810.05	59.34
NEUFELD, SARA C.	TEACHER	106,059.74	-
NEUMANN, LISA D.	TEACHER	93,866.46	-
NG, JESSICA K.	TEACHER	88,837.57	-
NICHOLSON, AMANDA J.	TEACHER	88,559.79	-
NIELSEN, NATALIE	TEACHER	108,187.46	-
NOBBS, KARA MICHEL	TEACHER	105,792.50	-
NOSEK, SUSAN	TEACHER	105,520.02	-
NOSPER, DAVID W.	TRADESPERSON	82,104.89	80.00
NUNEZ, KATHLEEN	TEACHER	96,222.52	-
O'FARRELL, DORAL M.	TEACHER	75,288.35	-
O'HALLORAN, KIM	TEACHER	107,343.73	-
O'LEARY, LAUREN R.	TEACHER	110,174.16	-
O'NEILL, MICHELLE	TEACHER	108,185.85	-
O'RIORDAN, CORRIE	TEACHER	94,947.81	-
O'SHEA, CHRISTINE	TEACHER	97,388.01	-
ODETTE, LAURA M.	TEACHER	105,861.82	-
OLDHAM, CARROLYN M.	TEACHER	98,973.01	55.34
OLDRIDGE, MICHAEL J.	TEACHER	110,796.42	-
OLIVERIO, AIMEE	TEACHER	86,094.63	-
OLIVERIO, CLAIRE M.	TEACHER	85,359.82	-
OLSON, JOEL	TEACHER	100,836.08	105.00

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
OLYNYK, MEGAN J.	PRINCIPAL	143,272.54	986.30
OMAR, MOHSIN M.	TEACHER	110,154.57	808.33
OPPAL, CRYSTAL	TEACHER	93,993.04	-
ORGAN, AMY V.A.	TEACHER	104,406.91	-
OROLOGIO, DIANA	TEACHER	95,618.45	302.62
OUARGHI, NOURA N.	TEACHER	99,575.92	-
OWEN, SHALYN N.	TEACHER	92,496.03	711.63
OWENS, TAMI L.	TEACHER	108,493.11	1,113.14
PAGE, CHRIS	TEACHER	99,060.82	55.34
PAGE, SACHA	TEACHER	114,707.50	27.34
PAJAK, KRISTY L.	TEACHER	105,858.45	-
PALMER, HEATHER K.	TEACHER	106,759.96	-
PARENT, MELANIE R.	SCHOOL PSYCHOLOGIST	85,783.48	1,394.43
PARKER, JAY C.	TRADESPERSON	82,240.00	-
PARKER-CARRI, CHERIE L.	TEACHER	79,187.70	-
PARKINS, DAWN	TEACHER	116,459.61	-
PARKINSON, DREW D.	TEACHER	100,957.18	-
PASCHALIS, SIERRA T.	TEACHER	82,054.70	525.21
PASCUAL, JULIA	TEACHER	105,943.90	-
PASQUALOTTO, JOSEPH A.	TEACHER	111,779.14	-
PASSAGLIA, SASHA K.	TEACHER	96,404.63	709.99
PATON, JENISE R.	TEACHER	82,256.53	-
PATRICK, PATRICIA C.	TEACHER	108,703.40	-
PATTERSON, A. GRAHAM	TEACHER	105,985.20	-
PATTERSON, TINA	TEACHER	107,293.64	-
PATTINSON, CARISA J.	TEACHER	96,122.85	-
PAYMENT, RORY R.	TEACHER	109,958.17	-
PEAKE, SHAWNNA	HUMAN RESOURCES COORDINATOR	75,346.03	1,036.85
PEARSON, KEVIN R.	SYSTEMS ANALYST	80,350.82	182.61
PEEBLES, BRENDA	TEACHER	106,672.43	495.39
PELWECKI, SHERRY	TEACHER	97,992.93	-
PENNER, CYNTHIA	TEACHER	110,198.21	1,108.20
PERALEDA, JAVIER FRANCISCO	TEACHER	90,872.23	-
PERERA, IVANA L.	TEACHER	88,838.01	-
PERGER, CHRISTOPHER R.	TEACHER	85,670.20	-
PERRETT, MARIE-NOELLE	TEACHER	107,459.73	2,235.49
PERRY, KIRSTY L.	TEACHER	90,811.88	-
PERRY, RACHAEL S.	VICE PRINCIPAL	115,328.98	1,067.98
PERSOWICH, KELSEY L.	TEACHER	80,716.98	680.00
PERUGGIA, ANTHONY	TEACHER	112,926.21	-
PERYK, AMBER LEE	TEACHER	81,999.71	-
PETERSON, NICOLE E.	TEACHER	78,022.64	86.97
PETT, GARRY K.	TRADESPERSON	82,745.81	173.24
PHILLIPS-WATTS, BRENT	TEACHER	106,779.64	-
PIANKA, KRISTI	TEACHER	105,021.03	-
PICKEL, WILLIAM TYLER	TEACHER	89,329.39	167.31
PICKERING, BRETT A.E.	TEACHER	100,083.73	90.00
PINCK, JEFF	TEACHER	95,386.67	2,185.12
POCHOP, IRENA	SENIOR MANAGER, COMMUNICATIONS	125,850.07	9,532.20
POGREBINSKY, KATERINA	TEACHER	109,359.36	(252.96)
POIRIER, KAITLYN A.	TEACHER	85,346.60	-
POLACEK, LISA	TEACHER	108,013.35	1,486.17
POLLOCK, WHITNEY	TEACHER	94,328.73	-
PONTES-SERRA, LEYLA	TEACHER	84,672.06	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
POWER, CARSON M.	TEACHER	111,106.44	-
POWER, KRISTEN R.	TEACHER	79,006.49	-
PREDDY, DEBORAH K.	TEACHER	101,277.23	62.14
PREIBISCH, PAMELA B.	TEACHER	109,777.75	-
PRICE, ALISHA	TEACHER	99,662.86	120.03
PRINCE, ROBERT J.	TEACHER	91,431.50	-
PROCYK, DANNY	TEACHER	104,414.24	-
PUNJABI, LATA B.	TEACHER	80,550.23	-
QUALLY, NICOLE	TEACHER	89,137.07	-
QUARTO, DAMIANA	TEACHER	88,305.83	-
RADMANOVIC, DRAGANA	TEACHER	106,409.59	-
RADOM, JEFF	TEACHER	111,455.17	-
RADOMSKI, ASHLEY N.	TEACHER	79,765.96	-
RAIBLE, CHAD G.	PRINCIPAL	154,377.81	1,046.07
RANDLE, TREVOR J.	TEACHER	124,111.19	1,252.25
RANKIN, ALEXANDRA E.	TEACHER	106,389.80	-
RANKIN, VALERIE A.	TEACHER	100,212.80	29.99
RDZAK, EWELINA	SPEECH AND LANGUAGE PATHOLOGIST	112,003.52	1,031.02
REAMSBOTTOM, ALLISON	TEACHER	98,998.55	-
REAMSBOTTOM, WESLEY D.	PRINCIPAL	153,222.21	1,542.30
REBER, AMANDA M.	MANAGER, HEALTH SAFETY & WELLNESS	116,588.61	1,732.81
REDDY, VIKAL R.	TEACHER	108,940.28	-
REID, ALICIA A.	TEACHER	105,845.16	-
RENNIE, RICHARD J.	SECRETARY TREASURER	249,958.00	11,949.51
RESTA, ADDOLORATA D.R.	COUNSELLOR	108,508.58	310.00
RICHMOND, RHONDA A.	TRADESPERSON	82,772.58	400.00
RIPPIN, ANTHEA J.	COUNSELLOR	116,330.71	-
RITCHIE, LISA P.	TEACHER	78,103.37	-
RITCHIE, VICTORIA L.	TEACHER	111,039.34	-
ROBERTS, CHARLENE B.	TEACHER	78,928.83	-
ROBERTSON, DEANNA R.	TEACHER	88,311.91	-
ROKOSH, KERRY	TEACHER	98,998.18	-
ROSS, GRAEME A.	TEACHER	75,752.14	-
ROSS, KATHERINE E.	VICE PRINCIPAL	115,736.11	2,511.47
ROSS, LINDSAY A.	VICE PRINCIPAL	115,758.54	1,056.43
ROWELL, DARREN	PRINCIPAL	164,384.30	1,384.90
ROWELL, JUANITA	TEACHER	106,600.64	68.66
ROWLEDGE-TOSCANI, SHERALYN	TEACHER	104,040.08	-
ROWLEY, NICOLE	TEACHER	117,645.12	1,196.63
ROWSSELL, STEVEN G.	TRADESPERSON	82,240.02	-
RUMBLE, LOUISE E.	TEACHER	109,662.88	838.33
RUPERT, NANCY	TEACHER	105,475.19	-
RUSSELL, AMANDA C.	TEACHER	80,910.21	-
RYALL, WENDY L.	TEACHER	110,046.91	440.85
RYDER, ANGELA Y.	TEACHER	109,742.48	-
SAED, STEPHANIE BELINDA	TEACHER	80,759.53	-
SAEEDI-MEPHAM, SIMON	TEACHER	98,486.44	-
SALAS, FRANCESCA	TEACHER	90,054.09	-
SALES, JESSE	TEACHER	106,214.95	-
SALITRA, VANESSA M.	TEACHER	94,421.63	-
SAMUJH, MAUREEN	TEACHER	112,353.30	-
SANCHEZ, CHRISTINE S.M.	TEACHER	93,120.70	778.33
SANDERS, BRADLEY K.	MAINTENANCE FOREPERSON	86,638.07	1,500.36
SANDERS, SHANNON M.	TEACHER	99,068.40	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
SANDHU, SANDEEP K.	TEACHER	98,984.89	-
SANDS, ERIN	TEACHER	116,850.40	-
SANTOS, SHAUNEEN	TEACHER	108,177.36	-
SARICH, EVA-MARIE	TEACHER	99,491.42	-
SASAKI, ELISHA L.	TEACHER	97,002.78	-
SAUL, MICHAEL	TEACHER	108,563.46	-
SAWYER, PAUL	TEACHER	81,451.95	-
SCARCELLA, MELANIE	TEACHER	109,781.43	298.84
SCARCELLA, MICHAEL	DIRECTOR OF LEARNING SERVICES	178,729.79	10,455.07
SCHAFFER, ADRIA E.	TEACHER	99,195.58	81.06
SHELL, SCOTT M.	TEACHER	93,180.60	888.19
SCHLEPPE, SUSAN	TEACHER	108,718.28	-
SCHLEY, SHANNON J.	TEACHER	110,434.13	-
SCHMIDT, DENNIS O.	TEACHER	108,598.38	-
SCHNEIDER, MONICA M.	TEACHER	87,183.78	-
SCHROEDER, STEPHANIE C.	TEACHER	98,997.42	-
SCHURKO, DAVID W.	TRADESPERSON	82,240.03	203.78
SCHWARZ, CHERYL	DEPUTY SUPERINTENDENT	223,986.88	12,014.90
SCHWARZ, VINCENT JOHN	TEACHER	106,208.14	-
SCOTT, SUSAN M.	TEACHER	107,552.12	-
SCOTT, TANYA	TEACHER	106,345.87	-
SEBELA, JENNIFER E.	TEACHER	110,775.20	35.64
SEDERGREEN, MELANIE A.N.	TEACHER	113,098.75	-
SEDLAK, MICHAEL K.	TEACHER	98,997.60	-
SEMPER, DAVID	TEACHER	108,781.47	-
SEVERUD, JASON R.	TEACHER	106,047.12	29.99
SEVIOUR, JAMES	TEACHER	108,440.07	-
SHARPE, COLIN A.	PRINCIPAL	157,612.08	7,549.77
SHARPE, SHANNON L.	TEACHER	120,692.49	-
SHARPE, TRISH A.	TEACHER	78,835.87	-
SHAW, JIMMY J.	TEACHER	83,781.23	-
SHAY, ANDREA	TEACHER	99,563.06	-
SHEEHAN, JENNIFER E.	COUNSELLOR	143,634.39	349.99
SHERIDAN, ROBERT E.	VICE PRINCIPAL	117,557.87	2,320.71
SHERIDAN, ROBYN D.	VICE PRINCIPAL	144,746.29	1,378.23
SHIELDS, ALISON G.	TEACHER	100,283.74	-
SIDDIQUE, ISHTIAQ	TEACHER	116,676.14	-
SILVA, CARLOS A.V.	TEACHER	106,691.35	-
SILVEIRA, MIRIAM	TEACHER	81,726.11	-
SIMARD, MARIE DIANE	TEACHER	115,048.46	1,827.66
SIMON, JENNIFER J.	PRINCIPAL	152,691.03	13,197.72
SINGH, JASPAL	TEACHER	109,399.39	-
SINOW, GRETA K.	TEACHER	108,529.37	-
SINOW, KIRA	TEACHER	112,166.02	119.08
SIROVYAK, SHANNON F.	TEACHER	80,524.19	-
SIRSIRIS, DANA	DIRECTOR OF HUMAN RESOURCES	188,270.59	8,002.86
SKARTVEDT, NICHOLAS T.	TEACHER	95,858.92	385.37
SKERRATT, SHERRI	DISTRICT PRINCIPAL	170,291.84	11,755.09
SKIPSEY, JENNA	TEACHER	116,130.98	-
SMALL, BRENDA M.	TEACHER	95,662.51	73.91
SMALL-COOKE, MELISA R.	TEACHER	88,800.15	-
SMEED, ERIN H.	TEACHER	108,438.82	-
SMEED, MARK D.	TEACHER	108,742.22	-
SMILLIE, SARA	TEACHER	106,154.91	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
SMITH, BRIAN K.	TEACHER	108,528.81	55.00
SMITH, DELLA	TEACHER	106,376.20	-
SMITH, HOLLY R.	TEACHER	82,108.61	-
SMITH, JANET L.	TEACHER	110,239.77	29.99
SMITH, KALEY M.	TEACHER	75,439.74	-
SMITH, KIM D.	TEACHER	104,736.94	-
SMITH, LISA	TEACHER	89,772.89	-
SMITH, TANYA J.A.	TEACHER	98,487.54	-
SOHI, PAM	TEACHER	107,140.19	-
SOMMERS, MICHELLE	TEACHER	109,231.87	-
SOPER, LISA	TEACHER	99,284.76	-
SPAN, CASSANDRA	TEACHER	93,986.21	-
SQUIRES, HEATHER E.	TEACHER	99,434.91	-
ST-AMOUR, DOMINIQUE	TEACHER	108,440.07	4,066.44
STANLEY, ADAM G.	PRINCIPAL	152,395.51	2,268.05
STANLEY, LORI E.	TEACHER	77,261.10	-
STANLEY, NICOLE M.	TEACHER	88,877.19	-
STEFFICH, JACLYN D.	TEACHER	97,630.00	-
STEVENS, KIMBERLEY-ANN	TEACHER	106,034.83	-
STEVENS, LEE KELSEY	TEACHER	80,730.65	-
STEVENSON, ANDREW D.	TEACHER	106,143.45	-
STEVENSON, DONNA V.	COUNSELLOR	114,133.24	56.40
STEWART, MADISON	TEACHER	76,393.68	-
STEWART, SUE	TEACHER	105,808.28	-
STOBBART, RANDY	TRADESPERSON	86,427.46	-
STRACHAN, JENNIFER A.	TEACHER	106,242.19	-
STRICKLAND, TRUDY M.	TEACHER	106,684.20	-
STROHM, SCOTT KENNETH	TRADESPERSON	83,152.63	393.97
STROTHOTTE, ANDY SEBASTIAN	TEACHER	115,582.93	-
SUHOPOLJAC, LISA	TEACHER	99,117.11	-
SUMMERS, DANIELLE N.	TEACHER	79,657.43	-
SUN, CHRISTOPHER R.L.W.	TEACHER	80,685.22	-
SWEET, BRITTANY N.	TEACHER	79,588.48	-
SWEETNAM, LYANNA T.	TEACHER	77,439.13	-
SWIRE, RAE-ANNE T.	TEACHER	93,790.48	-
SYCH, GRANT	TEACHER	188,104.37	-
SYLTE, JENNIFER E.	TEACHER	83,686.97	-
SZAKOS, MICHELLE K.	TEACHER	90,205.45	-
TAHERI, EWELINA	TEACHER	86,009.23	-
TAIT, TARA C.	VICE PRINCIPAL	128,156.21	986.92
TAKASAKI, TREVOR A.	TEACHER	108,884.14	25.99
TARAMPI, MONIKA E.	TEACHER	108,228.13	-
TARRANT, ALEXANDRA E.	TEACHER	108,567.84	-
TCHOI, JULIA	TEACHER	110,070.90	-
TENCH, JEFFREY	TEACHER	89,349.54	-
TERRILLON, NICOLE	TEACHER	92,765.73	-
TERRIS, AMANDA	TEACHER	106,401.67	-
THIRD, ANDREW H.	TEACHER	104,699.55	-
THIRKELL, SHAWNA	TEACHER	106,322.85	30.04
THIRSK, ADRIAN A.	TEACHER	108,825.71	-
THOMAS, KARLI N.	TEACHER	76,457.43	-
THOMPSON, KAREN A.	VICE PRINCIPAL	129,278.28	2,258.54
THOMPSON, PAUL	TEACHER	99,741.37	-
THOMSON, CRISTY	TEACHER	101,875.63	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
THOMSON, KEITH	TEACHER	108,710.52	35.64
THORARINSON, KAITLIN S.	TEACHER	102,507.86	-
THORBURN, TSITSI	TEACHER	108,494.65	-
THORNBURY, KATE	TEACHER	112,522.34	-
TILLOTSON, KYLE D.	TEACHER	92,084.70	50.19
TINCKLER, MICHELLE J.	TEACHER	118,461.01	81.06
TOEWS, NATASHA D.	TEACHER	108,547.96	1,768.29
TOMLIN, SCOTT	TEACHER	99,476.91	-
TONER, JOHN **	TRADESPERSON	109,746.67	-
TONES, JOANNA	TEACHER	107,502.86	-
TOSONI, LESLIE	TEACHER	106,048.08	1,133.14
TOUPIN, COLIN A.	TEACHER	117,900.94	-
TOUPIN, JODY	TEACHER	106,458.92	-
TRAN, DUC-HUNG JOHN	TEACHER	106,234.04	-
TREMBLAY, PATRICE J.G.	TEACHER	87,100.96	1,275.31
TREMBLAY, RACHEL	TEACHER	77,682.35	1,663.08
TRUC, JENNIFER	TEACHER	106,089.53	-
TRUDEAU, MARIA	TEACHER	106,091.88	1,245.10
TSAI, MENG TZU	TEACHER	75,656.99	440.85
TSANG, CAROL	TEACHER	119,274.21	-
TSIA, YIN	TEACHER	99,813.44	-
TULIP, MARK A.	TEACHER	99,048.74	-
TUPLIN, CHERYL L.	TEACHER	92,589.54	-
TURBIDE, SANDRA	TEACHER	108,544.46	8,656.52
TURNER, JAMES F.	TEACHER	99,291.19	-
TYERS, MOONA	TEACHER	91,481.61	-
UMLAH, TRISHA R.	DISTRICT VICE PRINCIPAL	139,629.73	3,532.71
UPTON, DENISE EDNA	TEACHER	105,078.48	1,351.85
URDAHL-SERR, KIRSTEN M.	PRINCIPAL	97,286.40	3,775.88
URQUHART, GLENN	TEACHER	108,534.33	-
VALE, DAVIS	TEACHER	106,047.32	-
VALLY, MICHELLE J.	TEACHER	108,528.38	164.31
VALOUCHE, MELANIE J.	TEACHER	92,937.92	-
VAN BUUREN, JULIA L.	TEACHER	110,285.22	-
VAN DE KEERE, SOFIE M.	TEACHER	79,216.93	625.69
VAN DE MOND, MARTA	TEACHER	108,549.22	35.64
VAN DER PAUW, CARLA	TEACHER	108,185.08	-
VAN KRALINGEN, ASHLEY	TEACHER	89,507.53	-
VAN RYK, ANDREA	TEACHER	76,948.12	-
VAN SICKLE, NICHOLE D.	TEACHER	98,997.42	-
VANCE, PATRICIA M.	TEACHER	107,977.53	-
VANDERGUGTEN, DAVID K.	ASSISTANT SUPERINTENDENT	193,001.32	14,715.93
VANDERWAL, SALLY D.	TEACHER	76,238.36	28.35
VANIK, MARTHA C.	TEACHER	109,321.59	-
VERGARA, AMANDA R.	TEACHER	82,552.44	-
VERMETTE, DEBRA	TEACHER	99,070.18	448.20
VIS, SAMANTHA E.	TEACHER	83,506.72	-
VOGELS, MELANIE D.	TEACHER	82,589.92	1,735.74
VON KROGH, NICOLE M.	TEACHER	108,741.44	-
VOS, JULIE	TEACHER	113,695.89	-
VOYTECHEK, HALEY J.	TEACHER	91,130.88	598.00
WADDEN, DIANE M.*	VICE PRINCIPAL	137,353.34	21,445.99
WADE, MICHAEL	TEACHER	111,906.87	27.34
WADE, TESHA	TEACHER	98,026.31	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
WADGE, JENNIFER	TEACHER	105,648.13	-
WAKELING, ALISON T.	TEACHER	107,842.17	-
WALKER, JENNIFER	PRINCIPAL	154,338.74	1,054.25
WALL, ALLISON M.	VICE PRINCIPAL	134,312.19	1,227.99
WALLISCH, NATHALIE J.	TEACHER	113,278.74	-
WALTON, LISA	TEACHER	105,669.12	328.39
WARD, COLIN W.	TEACHER	98,997.42	-
WARD, KRISTIE	TEACHER	90,151.03	-
WARNE, MURIEL A.	TEACHER	87,237.92	-
WARREN, NICHOLAS	TEACHER	106,143.99	61.62
WATANABE, MICHIO	TEACHER	105,985.20	-
WATKINS, PAMELA Y.	TEACHER	105,790.67	-
WATSON, JIM	TEACHER	106,304.44	-
WATSON, JULIA N.	COUNSELLOR	84,972.63	310.00
WEAR, COURTENAY	TEACHER	108,440.07	451.30
WEGER, VICKI J.	TEACHER	106,514.61	-
WEINGARTNER, BRIAN T.	TEACHER	84,852.34	-
WEISER, KRISTEN	TEACHER	104,938.89	-
WELLINGTON, KELLY L.	TEACHER	108,564.62	-
WENTZ, SHAREL A.	SPEECH AND LANGUAGE PATHOLOGIST	111,927.04	1,820.30
WHALAN, KEVIN J.	TEACHER	97,052.58	-
WHEATLEY, JONATHAN **	PRINCIPAL	157,968.20	37.79
WHITE, JAMES H.	TEACHER	108,702.82	103.90
WHITE, NANCY-KAY	TEACHER	106,473.67	-
WHITELAW, CAROL-ANNE	TEACHER	75,095.90	-
WHITELOCK, POLLY	TEACHER	111,350.08	33.10
WHITFIELD, DAVID P.	TEACHER	111,315.88	538.18
WHITLEY, JOELLE A.	TEACHER	96,066.15	-
WIEBE, JENNIFER	TEACHER	98,757.28	-
WIEBE, SAMANTHA	TEACHER	86,703.73	-
WIEBE, STEVEN J.	PRINCIPAL	163,218.77	3,101.35
WIENS, DONNA	TEACHER	106,779.33	-
WILKIE, PATRICIA M.	TEACHER	107,930.07	-
WILLIAMS, BRIAN M.	TEACHER	110,126.66	106.82
WILLIAMS, CAROLINE	TEACHER	99,106.53	-
WILLIAMS, JENNIFER	TEACHER	105,528.52	-
WILLIAMS, LINDSEY M.	TEACHER	99,642.35	-
WILLIAMSON, DOREEN	TEACHER	110,848.44	-
WILSON, CRISTIN	TEACHER	103,032.25	-
WILSON, JESSICA B.	TEACHER	110,443.21	-
WINDBLAD, CHELSEA	TEACHER	108,631.66	941.24
WINFIELD, RACHELLE ERIKA	TEACHER	80,977.44	-
WONG, CAROL	TEACHER	97,499.14	-
WONG, FIONA HOI YAN	TEACHER	98,998.50	-
WONG, JENNIFER M.	TEACHER	106,118.63	965.57
WONG, NANCY B.	TEACHER	75,958.00	33.10
WONG, NICOLE	TEACHER	105,263.34	522.11
WOO, LEE-ANDREA	TEACHER	108,797.23	25.00
WOOD, COREY A.	TEACHER	91,972.40	-
WOOD, SHONA A.	COUNSELLOR	77,258.86	-
WUENSCHKE, KRISTA	TEACHER	102,834.95	-
WURSTER, RENATA C.	TEACHER	98,538.41	-
WYLES, JESSICA P.	TEACHER	111,192.40	-
XAVIER, DAVID	TEACHER	106,790.07	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	POSITION	REMUNERATION	EXPENSES
YATES, TARA JANEL	TEACHER	103,068.99	-
YIP, RAYLENE A.	TEACHER	98,389.74	31.63
ZEPESKI, LINDSAY L.	TEACHER	108,775.22	51.53
ZILKOWSKY, KATHERINE M.	TEACHER	105,596.69	63.71
TOTAL REMUNERATION PAID TO EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000		\$ 106,331,701.12	\$ 646,800.86
TOTAL REMUNERATION PAID TO EMPLOYEES WHOSE REMUNERATION IS \$75,000 OR LESS		61,239,085.76	189,518.76
TOTAL REMUNERATION PAID TO ALL EMPLOYEES		167,570,786.88	836,319.62
TOTAL REMUNERATION PAID TO ELECTED OFFICIALS		220,194.64	26,458.87
GRAND TOTAL REMUNERATION PAID		\$ 167,790,981.52	\$ 862,778.49
TOTAL EMPLOYER PREMIUMS FOR CANADA PENSION PLAN AND EMPLOYMENT INSURANCE		\$ 10,003,498.22	

* Includes travel expenses for International Student Recruitment.

** Remuneration includes retirement allowance.

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

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

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

FISCAL YEAR ENDED JUNE 30, 2024

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between the Board of Education of School District No. 42 (Maple Ridge - Pitt Meadows) and its non-unionized employees during the fiscal year ended June 30, 2024.

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

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
1112707 B.C. LTD. DBA ACE BEVERAGES	\$ 35,432.75
AINSWORTH INC.	27,164.55
ALOUETTE TRANSIT SYSTEMS LTD.	27,033.02
AMAZON	1,568,171.19
APPLE CANADA INC.	747,881.50
ARI FINANCIAL SERVICES	29,365.00
ASTON HERENCIA	38,062.50
AURORA CASCADE ENT. LTD.	953,909.06
BAJAJ, VISHAL DBA ECSTATIC PEAK SERVICES	26,505.40
BAO, LIPING	31,490.00
BARAGAR ENTERPRISES LTD.	52,080.00
BARRY-HAMEL EQUIPMENT LTD.	29,410.23
BC AGRICULTURE IN THE CLASSROOM	41,479.20
BC COMFORT AIR CONDITIONING	41,739.92
BC HYDRO	1,042,571.38
BC PRINCIPAL & VICE PRINCIPAL ASSOCIATION	94,230.01
BC SCHOOL SPORTS	27,131.20
BC SCHOOL TRUSTEES ASSOCIATION	67,122.92
BC TEACHERS' FEDERATION	4,048,241.28
BCIT	100,168.30
BEATTY FLOORS LTD.	79,101.75
BGE INDOOR AIR QUALITY SOLUTIONS LTD.	52,760.59
BLACK & MCDONALD LIMITED	33,661.96
BLACK PRESS GROUP LTD.	36,639.90
BLANKENBERG, DESIREE	55,900.00
BLINK SECURITY LTD.	167,608.38
BOILEAU ELECTRIC & POLE LINE	128,279.85
BUNZL CLEANING & HYGIENE	514,853.03
BUSY BEE SANITARY SUPPLIES INC.	99,599.34
C.U.P.E. LOCAL 703	800,881.21
CAMBIE ROOFING CONTRACTORS LTD.	386,400.00
CANADIAN TIRE	35,511.11
CANSTAR RESTORATIONS	776,698.47
CENTRAL DE INTERCAMBIO VIAGENS	40,975.00
CITY OF MAPLE RIDGE	534,152.60
CITY OF PITT MEADOWS	149,631.35
COMMISSIONER OF MUNICIPAL PENSIONS	6,911,319.69
COMMISSIONER OF TEACHERS' PENSIONS	26,028,590.93
COMMUNITY FIRE PREVENTION LTD.	127,090.57
COSTCO WHOLESALE	268,919.75

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
CREATIVE CHILDREN ART SUPPLIES	27,302.20
CRYSTAL GLASS CANADA LTD.	63,003.74
CULTUS LAKE WATER PARK	31,978.77
CVC BRASIL OPERADORA E AGENCIA DE VIAGENS S.A.	29,362.50
DAMS FORD LINCOLN SALES LTD.	82,588.80
DELL CANADA INC.	236,624.26
DESJARDINS FINANCIAL SECURITY	227,801.56
DO IT EDUCATION GMBH	30,450.00
DOLLARAMA	46,485.04
DOMINOS PIZZA	31,066.30
DR. TYLA FREWING	86,437.50
EDUCAN INSTITUTIONAL FURNITURE	38,746.24
ELAVON	39,221.65
ELLISON TRAVEL & TOURS LTD.	130,989.92
ENCORE SPORT TOURS	65,470.01
ENTITY MECHANICAL LTD.	99,406.15
ENVIROTECH AIR INC.	36,064.96
ENVIRO-VAC A DIVISION OF PARAGON REMEDIATION GROUP LTD.	39,805.88
ESIANCE INC.	152,500.00
EXPERIENCES CANADA	26,000.00
EXPLORICA CANADA, INC.	156,821.00
EZRA MAPLE RIDGE ENTERPRISES LTD.	73,652.50
FERNANDEZ, LIZA	34,615.00
FIRST CLASS PLANNERS LTD.	25,495.40
FLOORS MODERN LTD.	68,554.50
FLYNN CANADA LTD.	404,692.05
FOCUSED EDUCATION RESOURCES SOCIETY	56,178.10
FORTIS BC	729,143.43
FRIESENS CORPORATION	147,061.79
FULL LINE SPECIALTIES INC.	45,701.17
FUNDSTREAM INC.	136,445.00
FVBOA	29,140.75
GASPARD	30,812.29
GENT GLOBAL EDUTAINMET NETWORK	28,275.00
GEOWEST ENGINEERING LTD.	38,739.75
GFL ENVIRONMENTAL INC.	241,663.47
GORDON FOOD SERVICE CANADA LTD.	111,541.72
GPI NORTH AMERICA SERVICES INC.	35,500.00
GRAND & TOY	264,220.66
HABITAT SYSTEMS INC.	170,265.90

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
HAGEN'S TRAVEL	39,233.73
HANEY BUILDERS SUPPLIES	105,387.71
HARRIS & COMPANY	97,267.60
HARRISON HOT SPRINGS RESORT & SPA	26,378.68
HOULE GAMES & ENTERTAINMENT LTD.	41,986.10
HUMBLE ROOTS FOOD COMPANY INC.	270,725.66
IKEA CANADA	34,571.44
INDUSTRIAL ALLIANCE INSURANCE & FINANCIAL SERVICES INC.	36,943.89
INTERNATIONAL BACCALAUREATE	48,563.13
INTESSION MUSIC SERVICES	39,954.51
ITA CONSULTING	105,181.97
JAMF SOFTWARE, LLC	88,333.00
JOSTENS CANADA LTD.	25,039.05
JW RECYCLE IT INC. DBA RECYCLE IT CANADA	78,244.70
K & E EQUIPMENT REPAIRS	79,017.29
KATZIE FIRST NATION	132,117.00
KIDS INNOVATIVE LIMITED DBA LAVAL TECH	49,416.25
KINETIC OHS SERVICES LTD.	48,984.30
KING & COMPANY	25,273.78
KMS TOOLS & EQUIPMENT LTD.	42,112.66
KONICA MINOLTA BUSINESS SOLUTIONS	986,399.66
KPMG LLP, T4348	118,810.13
KULTURWERKE DEUTSCHLAND SPRACHREISEN GMBH	34,800.00
KWANTLEN POLYTECHNIC UNIVERSITY	97,422.86
LASERNETWORKS INC.	170,787.98
L'AUBERGE DU MONT	30,426.80
LINKEDIN CORPORATION	28,352.85
LOFT MECHANICAL INC.	876,582.00
LONG & MCQUADE LTD.	44,201.30
LOPEZ, JESSICA & VELLJO, OSCAR	27,300.00
M. SCHUETZ TRUCKING LTD.	86,244.25
MACK KIRK ROOFING & SHEET METAL LTD.	212,507.73
MAPLE RIDGE PRINCIPALS & VICE PRINCIPALS ASSOCIATION	32,549.80
MAPLE RIDGE TEACHERS' ASSOCIATION	1,760,873.28
MARITIMETRAVEL	45,870.94
MARSH CANADA LTD.	50,477.00
MAXWELL FLOORS LTD.	43,113.00
MCCULLOCH, LOUISE S.	62,350.00
MEADOW GARDENS GOLF COURSE	75,639.77
MEADOW RIDGE ROTARY	135,000.00

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024**

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
MICROSOFT CANADA INC.	111,432.53
MINISTER OF FINANCE	127,164.72
MINISTER OF FINANCE (EHT)	3,222,696.10
MINUTEMAN PRESS	35,626.56
MOBIA TECHNOLOGY INNOVATIONS INC.	266,842.67
MOTT ELECTRIC GP	40,152.00
MSH INTERNATIONAL (CANADA) LTD.	197,732.03
NATIONAL AIR TECHNOLOGIES	27,338.85
NEVILLE'S HAPPY PLACE SUPPORT GROUP SOCIETY	99,369.76
NEW RHODES CONSTRUCTION INC.	83,258.92
NEWMAN, VICTORIA OR PHILIP	33,705.00
NOBLE BRITISH COLUMBIA	110,519.53
OCTOPUS SPIRIT ENTERPRISES	37,342.32
OLYMPIC INTERNATIONAL SALES LTD.	315,325.15
OPM MAINTENANCE LTD.	275,789.55
ORION SECURITY SYSTEMS LTD.	42,286.40
ORNE, LORRAINE OR RANDALL	31,640.00
OSS SEGERO CORP.	334,517.50
P1 CONSULTING LTD.	43,929.90
PACIFIC BLUE CROSS	5,680,807.22
PEARSON CANADA INC.	25,096.19
PINTON FORREST & MADDEN GROUP INC.	52,112.03
PML PROFESSIONAL MECHANICAL LTD.	256,569.67
POWERSCHOOL CANADA ULC	179,206.82
PRATTS FOOD SERVICE (ALBERTA) LTD.	175,314.70
PRO PUMP SERVICE	30,471.50
PROGRESSIVE FUNDRAISING INC.	61,067.40
PUBLIC EDUCATION BENEFITS TRUST	3,445,667.41
QUALITY CLASSROOMS	30,067.64
REAL CANADIAN SUPERSTORE	141,038.81
RECEIVER GENERAL FOR CANADA	45,469,519.17
REVENUE SERVICES OF BRITISH COLUMBIA	266,625.00
RICHARD DELORME CONSULTING	25,669.38
RICHMOND ELEVATOR MAINTENANCE LTD.	25,374.30
RICOH CANADA INC.	58,627.17
RIDGE MEADOWS CHILD DEVELOPMENT	78,476.06
ROBERT BROWNE GRAPHICS	55,896.70
ROBERT HALF CANADA INC.	87,784.59
ROCKY POINT ENGINEERING LTD.	238,023.24
RS FORTE CONTRACTING LTD.	41,501.25

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024**

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
RUSSELL FOOD EQUIPMENT LTD.	37,315.83
RUSSELL HENDRIX FOODSERVICE EQUIPMENT	239,234.87
SAVE ON FOODS	153,151.20
SCHOLASTIC CANADA LTD.	121,813.97
SCHOOL SPECIALTY CANADA	30,843.68
SCHOOL START	124,878.14
SHIPLEYS NO FRILLS	25,574.27
SILVER RIDGE PROMOTIONS	64,021.66
SKIPTOOTH EXCAVATING INC.	101,124.45
SKYLINE ATHLETICS	91,641.76
SMART HARVEST FOODS LTD.	176,283.30
SNOW CAP ENTERPRISES LTD.	62,879.11
SOFTCHOICE CORPORATION	266,435.52
SOUNDRITE SERVICES LTD.	27,617.63
SOURCE OFFICE FURNISHINGS	67,651.25
SOUTHERN BUTLER PRICE LLP	200,026.20
SRIKASEMSIRA, KANCHANAPAN	26,150.00
SRIKONGRAK,BUTSARAKORN OR MITCHELL, STERLING	28,210.00
STAPLES PROFESSIONAL	363,416.11
STATE CHEMICAL LTD.	39,730.34
STATION ONE ARCHITECTS	1,307,474.39
STUDENT MANAGEMENT GROUP	149,494.00
SUTTLE RECREATION INC.	46,128.50
SWANESET BAY COUNTRY CLUB	93,636.28
SYSCO FOOD SERVICES OF CANADA INC.	396,389.37
TD CANADA TRUST	26,475.65
TEACHER REGULATION BRANCH	124,355.00
TECHNICAL SAFETY BC DBA BC SAFETY AUTHORITY	31,115.06
TELUS COMMUNICATIONS (BC) INC.	116,042.96
TELUS HEALTH (CANADA) LTD.	103,680.34
TELUS MOBILITY	100,325.69
TERMINIX CANADA LTD.	79,115.76
TERRY FOX FOUNDATION	26,011.21
THE ACT MAPLE RIDGE	25,024.38
THE CEED CENTRE SOCIETY	100,629.32
THE LIBRARY CORPORATION	33,212.43
THE SALVATION ARMY RIDGE MEADOWS MINISTRIES	46,413.46
THIRDWAVE BUS SERVICES	673,514.49
TIMBERLINE RANCH	30,972.45
TLD COMPUTERS INC.	363,042.40

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)
YEAR ENDED JUNE 30, 2024

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
TRANE CANADA T42324C	37,293.37
TRANSLINK FAREDEALER	41,739.50
TRI WEST MECHANICAL LTD.	138,384.87
TUNDRA PLUMBING LTD.	57,171.33
ULINE CANADA CORPORATION	32,001.10
UNIGLOBE SPECIALTY TRAVEL LTD.	76,185.89
UNIVERSAL COACH LINE LTD.	25,125.71
VANCOUVER COMMUNITY COLLEGE	242,067.77
VANCOUVER SCHOOL BOARD	26,782.88
VEDENTEC MANAGEMENT INCORPORATED	66,750.64
WALMART	106,894.37
WEBIR AUTOMATION & CONTROLS SERVICES LTD.	244,684.86
WESCO DISTRIBUTION CANADA LP	79,017.97
WEST COAST MACHINERY INC.	158,704.00
WESTERN CAMPUS RESOURCES	61,633.65
WHISTLER BLACKCOMB MOUNTAIN RESORTS	35,227.70
WOLSELEY MECHANICAL GROUP	58,207.88
WORKSAFE BC	2,713,568.33
YELLOWRIDGE CONSTRUCTION LTD.	749,830.10
YSI ACADEMY LTD.	54,355.00
ZHANG, ZIYUE	31,968.40
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$ 129,962,265.14
TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$ 11,995,521.36
GRANT TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$ 141,957,786.50

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

**SCHOOL DISTRICT
STATEMENT OF FINANCIAL INFORMATION (SOFI)
THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
FISCAL YEAR ENDED JUNE 30, 2024**

EXPLANATORY NOTES

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

For the Schedule of Remuneration and Expenses:

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

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

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