

School District #75 (Mission)  
Public Meeting of the Board of Education  
Agenda

September 18, 2018, 6:30 pm  
Fraserview Learning Centre  
Summit Learning Centre  
32444 7th Avenue, Mission, BC - Learning Lab #105

Pages

<b>1. CALL TO ORDER</b>		
	<i>The Board Chair will acknowledge that this meeting is being held on Traditional Territory.</i>	
<b>2. ADOPTION OF AGENDA</b>		
<b>3. DELEGATIONS/PRESENTATIONS</b>		
3.1	Summit and Fraserview Presentation	
3.2	Field Trip Application - San Francisco	Action 1 - 9
<b>4. UNFINISHED BUSINESS</b>		
4.1	Annual Budget Bylaw 2018-19	Action 10 - 28
<b>5. STAFF REPORTS</b>		
5.1	Healthy and Safety Policy 2018-19	Action 29 - 31
5.2	Borrowing Resolution	Action 32
5.3	Financial Statements and Audit Report to the Board	Action 33 - 73
<b>6. NEW BUSINESS</b>		
6.1	Letter to BC School Sports and Ministry of Education	Action 74
6.2	Change October Public Meeting Date	Action 75
6.3	Trustee Remuneration	Action 76
<b>7. MINUTES OF PREVIOUS MEETINGS</b>		
7.1	Board of Education Public Meeting Minutes, June 19, 2018	Action 77 - 84

**8. INFORMATION ITEMS**

8.1	Funding Model Review for Board Chairs	Information	85
8.2	Province celebrates Pride weekend with plans for human rights commission	Information	86 - 87
8.3	The Opioid Epidemic: How do educators become more accountable during the crisis	Information	88

**9. CORRESPONDENCE**

**10. COMMITTEE MINUTES/LIAISON REPORTS**

**11. ANNOUNCEMENTS**

- 11.1 Trustee Candidates Forum  
September 20, 2018 at the Clarke Theatre, 5:30pm - 8:30pm
- 11.2 Screen-Agers Event hosted by DPAC  
Growing up in the digital age hosted by DPAC - October 23, 2018 with guest speaker, Jeesse Miller. Start time TBD.

**12. QUESTION PERIOD**

*Questions asked must be related to items discussed on the Agenda. Labour, Land, and Legal issues will not be discussed.*

**13. ADJOURNMENT**

**ITEM**        **3.2**

**File No. 2300**

TO:                Board of Education  
FROM:            J. Pearce, Principal  
SUBJECT:        Field Trip Application – San Francisco

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**Recommendation:**

THAT École Mission Secondary School's field trip application for students in grades 10, 11, 12 to travel to San Francisco, from January 24, 2019 to January 28, 2019, be approved.

**Attachments:**

1. Travel Application Form
2. Itinerary



## EXTENDED OR INTERNATIONAL TRAVEL APPLICATION FORM

Date Submitted: September 12, 2018

1. Sponsoring School (s): Ecole Mission Secondary School
2. Destination: San Francisco
3. Departure and arrival times: Jan 24 - Jan 28, 2019
4. Date Excursion and Number of Instructional Days (if any):
5. Description of Activity (name of event if known; program / team involved; etc.): King's Showcase – Lacrosse tournament. This is a highly competitive tournament designed to showcase student athletes in front of university coaches for recruitment tournaments.
6. Number and Grade Level of Students: 25 students in grades 10-12
7. Plans for Curricular / Instruction / Assignment make-up: There will be mandatory study sessions for students to work on missed work from other courses.
8. Names of Supervisors (name and indicate whether parent of teacher):  
Tania Symons – Lacrosse Academy teacher/coach at MSS  
Harpreet Grewal – Head coach of U-18 Mission community field lacrosse  
Carolyn Chezzi – parent and teacher at HPSS  
Clare Ellison – parent and teacher at SD34
9. Outline Past Experience of Supervisor(s) / Coach(es): Tania has travelled with the Academy team to Seattle in 2017, and Victoria in 2015-2017. She has travelled with her Pacific Selects travel lacrosse team to Toronto in 2016 & 2017. Harpreet has taken several lacrosse teams to tournaments in the US including Seattle with Tania, Las Vegas, San Diego and Ontario with



Tania. Carolyn Chezzi has taken her Volleyball Leadership students to Hawaii. Clare has managed several lacrosse teams over the years.

10. Method of Travel and Names of Carrier(s): We will travel to YVR by school bus, fly to San Francisco, and rent a bus for the transportation to and from the field from a reputable bus company in San Francisco. We will travel back to MSS by school bus from YVR.

## 11. APPROPRAITE FUNDING PRACTICES

- a. What is the total per pupil cost for the excursion? \$1200
- b. Of the total per person cost, how much is each pupil required to pay? \$1200
- c. What is the source of funds when there is a difference between (a) & (b)? Students will engage in fundraising activities to help off-set the cost.
- d. How much is each supervising staff required to pay? The two coaches will pay food costs \$300, the two supervisors will pay \$1200
- e. What is the total cost of the excursion? \$1200
- f. If a tour agency has been used to assist in the arrangements, what is the name of the agency? Who is the contact person? Aldergrove Travel – Laura Crawford 604-856-3676
- g. If other agencies are contributing to costs of the excursion, please identify agencies and their estimated contributions. N/A

## 12. APPROPRAITE LIABILITY COVERAGE

- a. Have arrangements been made to assure that all students and supervising staff have :
  - i. Accident Insurance? Yes
  - ii. Health Insurance? Yes
  - iii. Cancellation Insurance? Yes



## 13. APPROPRIATE ACCOMMODATION ARRANGEMENTS

Describe the accommodation arrangements. (If your students are being billeted, a contact name is needed for each billet). Rodeway Inn and Suites Ocean Beach Hotel.

## 14. APPROPRIATE ACCOMMODATION ARRANGEMENTS

- a. What is the ratio of supervisor to student? 1:6.25
- b. What strategies have the supervisors / coaches planned to assure the safety and appropriate supervision of the students? Students will have a tight game, practice, and study schedule. We will eat our meals together and conduct room checks at curfew.

15. If travelling out of the country, what provisions have been made regarding proof of citizenship or immigration status? All students and supervisors have a valid passport.

## 16. APPROPRAITE PARENT INPUT

- a. Have parents been surveyed regarding their support for the trip? Yes, an email went out in June and a parent meeting was held September 5. There will be further meetings and electronic communications as the travel date approaches.
- b. Will parents be asked to contribute either time or funds? (please explain). Parents have the option to pay the fee in full or participate in organized fund-raising efforts and those proceeds will be applied to reduce the total cost for their child. Michelle Adams (parent) keeps track of fundraising per student on a spreadsheet.



## 17. APPROPRAITE USE OF THE INSTRUCTION / LEARNING TIME

- a. What specific section of the curriculum is related to the excursion?  
Lacrosse Academy is a BAA course and this trip will address most of the learning outcomes identified.
- b. What are the learning outcomes planned for the excursion? See attached BAA. The only aspect not being met is “giving back to community” but this will help prepare the students for our giving back outcomes in spring when we host lacrosse clinics for younger students.
- c. How will the students’ success in achieving the outcomes be measured? Observation, written reflection, group debrief.
- d. Describe the educational preparation students will receive prior to the excursion. Students will send letters of introduction to attending coaches along with their game schedule to invite them to watch them play. Students will work on skills and strategies in class that we will use in game-play. Students will learn proper conditioning and maintenance for their body and use this knowledge to help them speed up post game recovery time so they can play a minimum 5 games over three days at a competitive level.
- e. What follow-up educational activities are planned for the students? We will spend time creating and sending follow-up emails to university coaches who were in attendance. We will use game video to create individual highlight reels for athletes and they will attach these to their follow-up emails. We will continue to analyze game play and to develop new offensive and defensive strategies to use in future games.
- f. What monitoring activities are planned during the excursion to assure that students are achieving the educational experience intended? Game play – execution of set plays on the defensive and the offensive end, goalie movement patterns, face-off strategies, player creativity.



## 18. APPROPRIATE USE OF STAFF TIME

- a. What evidence is there that the supervising staff has experience to assist the students in the educational outcomes intended? Tania Symons is the course teacher and a certified lacrosse coach. Harpreet Grewal is a certified lacrosse coach and has coached several specialized teams including for the Summer Games and has won 2 provincial championships.
- b. If students regularly assigned to supervising staff will not be participating in the excursion, what measures have been taken to assure that the quality of instruction these children will receive during staff absence is suitable? If a student is unable to play a game, they will be on the sidelines watching and supporting their team.

## 19. APPROPRAITE STUDENT ACCESS

- a. What are the qualifying factors (if any) required of participating students? Students must attend ALL of their classes regularly and be in good standing. School administration and Tania Symons needs to be comfortable with the students requesting to attend this type of learning and travel opportunity.
- b. Have any students been excluded because of an inability to pay? No.
- c. What arrangements have been made for students who require financial assistance? Fundraising efforts have been organized and students were informed prior to summer so they could start earning and saving money over the summer.
- d. If substitute (TTOC) time is required, how will the cost be borne? School funds and fundraising.

(NOTE: PLEASE ATTACH A COPY OF THE ITINERARY)





20. Signatures of the application

Principal: Jim Pearce \_\_\_\_\_

Teacher Sponsor (s): Tania Symons – \_\_\_\_\_

Board / Superintendent (or Designate) Approval:

Date:

# École Mission Senior Secondary School



## King's Showcase Itinerary

Jan 24: Leave MSS by school bus at 3:30pm, arrive at airport (YVR) by 5:00pm

Board United flight 2414 at 7:15 pm, arrive in San Francisco at 9:25 pm.

Travel to Ocean Suites hotel by public transit stopping at the grocery store to purchase snacks and beverages for player rooms, and dinner.

Room check and lights out by 11:00

Jan 25: meet for breakfast in the hotel at 9am

Team meeting at 10, before leaving by charter bus for the field.

Games at: 11:30, 1:30, and 3:30. Between games players will eat and hydrate together.

Leave the field by bus at 5 and head to hotel.

Players have time to rest and clean-up in their rooms before meeting for a team stretch (45 minutes) followed by dinner at the hotel at 7:30.

Players choice 8:30-10:00 in small groups to relax and hang out at the hotel and use the facilities.

Room check and lights out at 10:15.

Jan 26: team breakfast at hotel at 9 am

Team debrief at 10, leave for field at 10:30

Games at 11:30 & 2.

Team will snack, hydrate and stretch together between games and watch other games.

Leave the field at 3:30 and head back to hotel. Players will relax and clean up before we leave for a guided tour of Alcatraz (\$40pp) at 5:30.

Players can go in small groups to restaurants of their choosing in the area before we meet up and head back to the hotel by 9:00.

9-10 study session in breakfast room.

Room check and lights out at 10:15

Jan 27: Tournament finals day; depending on our standing, we will potentially play two games. We will watch the finals or play in them.

Team breakfast at hotel at 9am.

# École Mission Senior Secondary School



Leave for field at 10 and play at 11 and 1. Leave field by bus and go back to hotel to rest and clean up.

Supervised study session in breakfast room 3:30-5:00

Walk down to the boardwalk together at 5:30. Players can explore the area within walking distance and have dinner.

Meet up at 9 and walk back to the hotel together.

Players can use the hotel facilities until room check and lights out at 10:15

Jan 28: sleep in and pre-arranged late checkout.

Meet at 10 for team breakfast.

11:00- 12:00 debrief team and individual play

Pack and checkout by 1:00

1:15-2:15 supervised study session in breakfast room

2:30 walk back to boardwalk, enjoy some time at the ocean

4:00 walk back to the hotel, get our bags out of storage and head to the airport by bus at 4:30.

Check in to United Flight 460 at 5:00. Flight is at 7:13pm and arrives at YVR at 9:23.

Take a school bus back to MSS for parent pick-up at 10:45.

# Board of Education Meeting (public)

September 18, 2018



ITEM 4.1

File No: 6000.10.2018

To: Board of Education  
From: C. Becker, Secretary Treasurer  
Subject: 2018 Budget Bylaw (Revision Sept 2018)

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## Recommendation:

**THAT the following resolutions be approved:**

**THAT the required three (3) readings and adoption of the revised School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2018/2019 be carried out in one meeting.**

**THAT the revised School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2018/2019 be approved as read a first time.**

**THAT the revised School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2017/2018 be approved as read a second time.**

**THAT the revised School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2017/2018 be approved as read a third time and finally adopted.**

## Summary:

The 2018/2019 Annual Budget Bylaw approved in June 2018 requires a revision and resubmission to the Province.

## Background:

The 2018/2019 Annual Budget Bylaw approved in June considered the budget estimates for the school year based on the information available in April and May 2018. This included the budget estimate for the year for the CEF funding. The Province rejected the budget bylaw as the amount of approved CEF funding for 2018/2019 was significantly less than the budget calculation, and as such, the Province requires that we remove the additional CEF funding that exceeds the amount approved.

The original budget for CEF funding was \$5,685,620 for teaching (2017/2018 actual \$4,930,436) and \$425,910 for overhead (2017/2018 actual \$445,945). These cost estimates are based on the costs per teacher for 55 FTE teachers, including benefits, the estimated remedy, and 100% of the estimated costs for overhead.

The notable changes include a reduction of the average teacher salaries, the elimination of the remedy calculations for the preliminary budget, and the approved funding for overhead was reduced to \$292,193. The approved funding is based on 100% of the projected costs. Originally the province advised to budget only for the 80% funding that was approved in April and to fund the deficit from

operating or surplus (which we do not have), or to wait until the funding was approved. The notice regarding approved funding in the amount of \$4,606,380 was received on June 18<sup>th</sup> 2018, the day prior to the budget being approved. As such, we were unable to modify the reports prior to the June 19<sup>th</sup> board meeting. Staff originally intended to revise the reports for the amended budget in January, as the amended budget would be based on better information. The Province advised that we must make the changes prior to the amended budget.

The updated projected costs for CEF funding will be revised for the amended budget to include the remedy calculations as expected based on September enrolment, and any other updated cost estimates as more information becomes available. The reduction of funding to the overhead must be funded from operations.

**Options:**

The Board must approve the revised budget as the Province has rejected the bylaw approved in June. Failure to approve a bylaw may impact funding for the school year.

**Analysis and Impact:**

The Committee of the Whole meetings reviewed the budget information in May, and the Board approved the bylaw in June. The changes from the budget approved in June are summarized below. As both the revenues and expenses related to the restored language are reduced, there is no impact on other operating budget items.

**2018 / 2019 Preliminary Budget Revision - Comparison**

	Original Special Budget	Original Total Budget	Revised Special Budget	Revised Total Budget	Change
Provincial Operating Grants	\$ 7,270,414	\$66,889,771	\$6,057,457	\$65,676,814	(\$1,212,957)
Teacher Salaries	4,640,851	29,722,671	3,697,504	28,779,324	(943,347)
Principals & Vice Principals	156,800	3,990,700	99,400	3,933,300	(57,400)
Support Staff	243,672	7,267,782	219,000	7,243,110	(24,672)
Substitutes	104,000	2,240,562	108,994	2,245,556	4,994
Benefits	1,290,261	12,001,120	1,135,099	11,845,958	(155,162)
Supplies	2,090,329	4,586,494	2,052,959	4,549,124	(37,370)

**Strategic Priority:**

The Budget Bylaw assists in meeting the Boards objectives regarding economic sustainability in that the budget is balanced. It also allocates resources for technology and student learning, as per the plan.

**Policy, Regulation, Legislation:**

The Province regulates the preparation of the Budget Bylaw. As such, the Budget Bylaw is presented in the format required by the Ministry.

**Public Participation:**

The recommendations for the Annual Budget were reviewed at the Committee of the Whole with staff and the partner organizations.

**Implementation**

1. Provide a revised copy of the Bylaw to the Ministry
2. Update budget information in the general ledger
3. Review the approved budget with managers and principals and implement

**Attachments:**

1. Revised Preliminary Budget for Fiscal Year 2018/2019 – Comparison dated August 2018
2. Budget Bylaw

## Preliminary Budget for Fiscal Year 2018/19

	2018 / 2019 Preliminary					2017 / 2018 Amended					Change	
	Operating	Special	Operating / Special	Capital	Total	Operating	Special	Operating / Special	Capital	Total	\$	%
<b>OPERATING REVENUE</b>												
Grants												
Ministry of Education - Operating	59,619,357	6,057,457	65,676,814		65,676,814	57,007,104	6,983,586	63,990,690		63,990,690	1,686,124	2.63%
Other Ministry of Education	824,891		824,891		824,891	1,157,141		1,157,141		1,157,141	(332,250)	-28.71%
Provincial - Other	281,034	-	281,034		281,034	310,615	50,000	360,615		360,615	(79,581)	-22.07%
<b>Total Grants</b>	<b>60,725,282</b>	<b>6,057,457</b>	<b>66,782,739</b>	<b>-</b>	<b>66,782,739</b>	<b>58,474,860</b>	<b>7,033,586</b>	<b>65,508,446</b>	<b>-</b>	<b>65,508,446</b>	<b>1,274,293</b>	<b>1.95%</b>
Tuition	2,376,500		2,376,500		2,376,500	2,372,000		2,372,000		2,372,000	4,500	0.19%
Other Revenue	335,000	1,680,000	2,015,000		2,015,000	326,896	1,692,281	2,019,177		2,019,177	(4,177)	-0.21%
Rentals & Leases	137,000		137,000		137,000	210,000		210,000		210,000	(73,000)	-34.76%
Investment Income	145,000		145,000		145,000	125,000		125,000		125,000	20,000	16.00%
<b>TOTAL OPERATING REVENUE</b>	<b>63,718,782</b>	<b>7,737,457</b>	<b>71,456,239</b>	<b>-</b>	<b>71,456,239</b>	<b>61,508,756</b>	<b>8,725,867</b>	<b>70,234,623</b>	<b>-</b>	<b>70,234,623</b>	<b>1,221,616</b>	<b>1.74%</b>
Amortization of Deferred Capital				2,798,435	2,798,435				2,829,994	2,829,994		
<b>STATEMENT 2 REVENUE</b>	<b>63,718,782</b>	<b>7,737,457</b>	<b>71,456,239</b>	<b>2,798,435</b>	<b>74,254,674</b>	<b>61,508,756</b>	<b>8,725,867</b>	<b>70,234,623</b>	<b>2,829,994</b>	<b>73,064,617</b>	<b>1,221,616</b>	<b>1.74%</b>
<b>OPERATING EXPENSE</b>												
Salaries												
Teachers	25,081,820	3,697,504	28,779,324		28,779,324	24,084,698	4,347,176	28,431,873		28,431,873	347,451	1.22%
Principals and Vice-Principals	3,833,900	99,400	3,933,300		3,933,300	3,572,800	96,100	3,668,900		3,668,900	264,400	7.21%
Education Assistants	6,096,900	424,500	6,521,400		6,521,400	5,865,700	413,000	6,278,700		6,278,700	242,700	3.87%
Support Staff	7,024,110	219,000	7,243,110		7,243,110	6,475,840	280,640	6,756,480		6,756,480	486,630	7.20%
Other Professionals	1,945,613		1,945,613		1,945,613	1,841,913		1,841,913		1,841,913	103,700	5.63%
Substitutes	2,136,561	108,994	2,245,556		2,245,556	2,067,802		2,067,802		2,067,802	177,753	8.60%
<b>Total Salaries</b>	<b>46,118,904</b>	<b>4,549,399</b>	<b>50,668,303</b>	<b>-</b>	<b>50,668,303</b>	<b>43,908,753</b>	<b>5,136,916</b>	<b>49,045,669</b>	<b>-</b>	<b>49,045,669</b>	<b>1,622,634</b>	<b>3.31%</b>
Employee Benefits	10,710,859	1,135,099	11,845,958		11,845,958	10,523,405	1,146,554	11,669,959		11,669,959	175,999	1.51%
<b>Total Salaries and Benefits</b>	<b>56,829,763</b>	<b>5,684,498</b>	<b>62,514,261</b>	<b>-</b>	<b>62,514,261</b>	<b>54,432,158</b>	<b>6,283,470</b>	<b>60,715,628</b>	<b>-</b>	<b>60,715,628</b>	<b>1,798,633</b>	<b>2.96%</b>
Services and Supplies												
Services	1,716,306		1,716,306		1,716,306	1,737,981		1,737,981		1,737,981	(21,675)	-1.25%
Student Transportation	22,500		22,500		22,500	22,500		22,500		22,500	-	0.00%
Professional Development and Travel	425,800		425,800		425,800	438,000		438,000		438,000	(12,200)	-2.79%
Rentals & Leases	230,228		230,228		230,228	149,040		149,040		149,040	81,188	54.47%
Dues & Fees	88,100		88,100		88,100	88,100		88,100		88,100	-	0.00%
Insurance	181,665		181,665		181,665	206,811		206,811		206,811	(25,146)	-12.16%
Supplies	2,496,165	2,052,959	4,549,124		4,549,124	2,741,202	2,442,397	5,183,599		5,183,599	(634,475)	-12.24%
Utilities	1,097,200		1,097,200		1,097,200	1,192,201		1,192,201		1,192,201	(95,001)	-7.97%
Amortization				4,034,976	4,034,976				3,833,953	3,833,953		
<b>Total Services and Supplies</b>	<b>6,257,964</b>	<b>2,052,959</b>	<b>8,310,923</b>	<b>4,034,976</b>	<b>12,345,899</b>	<b>6,575,834</b>	<b>2,442,397</b>	<b>9,018,232</b>	<b>3,833,953</b>	<b>12,852,185</b>	<b>(707,309)</b>	<b>-7.84%</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>63,087,727</b>	<b>7,737,457</b>	<b>70,825,184</b>	<b>4,034,976</b>	<b>74,860,160</b>	<b>61,007,992</b>	<b>8,725,867</b>	<b>69,733,860</b>	<b>3,833,953</b>	<b>73,567,813</b>	<b>1,091,324</b>	<b>1.56%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>631,055</b>	<b>-</b>	<b>631,055</b>	<b>(1,236,541)</b>	<b>(605,486)</b>	<b>500,764</b>	<b>-</b>	<b>500,764</b>	<b>(1,003,959)</b>	<b>(503,195)</b>	<b>130,292</b>	
Budgeted allocation of Surplus	263,945		263,945		263,945	1,728,146		1,728,146		1,728,146	(1,464,202)	
Allocation to Capital	(895,000)		(895,000)	895,000	-	(2,228,910)		(2,228,910)	2,228,910	-	1,333,910	
<b>Projected Operating Surplus/(Deficit)</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(341,541)</b>	<b>(341,541)</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>1,224,951</b>	<b>1,224,951</b>	<b>0</b>	
<b>Reconciliation to budget bylaw (Expenses)</b>	<b>Operating</b>	<b>Special</b>	<b>Sub Total</b>	<b>Capital</b>	<b>Total</b>	<b>Operating</b>	<b>Special</b>	<b>Sub Total</b>	<b>Capital</b>	<b>Total</b>		
Total Operating Expenses	63,087,727	7,737,457	70,825,184	4,034,976	74,860,160	61,007,992	8,725,867	69,733,860	3,833,953	73,567,813		
Tangible Capital Assets Purchased (Schedule 4)				895,000	895,000				1,456,000	1,456,000		
Capital Fund - Assets purchase from local capital (Schedule 4)				850,000	850,000				925,000	925,000		
	63,087,727	7,737,457	70,825,184	5,779,976	76,605,160	61,007,992	8,725,867	69,733,860	6,214,953	75,948,813		
Budgeted Operating Spending				Capital accounting / Spending	Bylaw	Budgeted Operating Spending					Capital accounting / Spending	Bylaw

Annual Budget

## **School District No. 75 (Mission)**

June 30, 2019



# School District No. 75 (Mission)

June 30, 2019

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\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 75 (MISSION) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$76,605,160 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 18th DAY OF SEPTEMBER, 2018;

READ A SECOND TIME THE 18th DAY OF SEPTEMBER, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF SEPTEMBER, 2018;

( Corporate Seal )

---

Chairperson of the Board

---

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 75 (Mission) Annual Budget Bylaw 2018/2019, adopted by the Board the 18th DAY OF SEPTEMBER, 2018.

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Secretary Treasurer

# School District No. 75 (Mission)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,321,000	6,186,750
Adult	8,000	6,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,329,000</b>	<b>6,193,375</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	66,501,705	65,147,831
Other	281,034	360,615
Tuition	2,376,500	2,372,000
Other Revenue	2,015,000	2,019,177
Rentals and Leases	137,000	210,000
Investment Income	145,000	125,000
Amortization of Deferred Capital Revenue	2,798,435	2,829,994
<b>Total Revenue</b>	<b>74,254,674</b>	<b>73,064,617</b>
<b>Expenses</b>		
Instruction	59,687,683	58,843,098
District Administration	2,712,933	2,727,529
Operations and Maintenance	11,392,083	10,972,542
Transportation and Housing	1,067,461	1,024,644
<b>Total Expense</b>	<b>74,860,160</b>	<b>73,567,813</b>
<b>Net Revenue (Expense)</b>	<b>(605,486)</b>	<b>(503,196)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>263,945</b>	<b>1,728,147</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(341,541)</b>	<b>1,224,951</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(341,541)	1,224,951
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(341,541)</b>	<b>1,224,951</b>

**School District No. 75 (Mission)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	63,087,727	61,007,993
Operating - Tangible Capital Assets Purchased	895,000	1,456,000
Special Purpose Funds - Total Expense	7,737,457	8,725,867
Capital Fund - Total Expense	4,034,976	3,833,953
Capital Fund - Tangible Capital Assets Purchased from Local Capital	850,000	925,000
<b>Total Budget Bylaw Amount</b>	<u>76,605,160</u>	<u>75,948,813</u>

Approved by the Board

DRAFT

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Signature of the Chairperson of the Board of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

---

Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

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Signature of the Secretary Treasurer \_\_\_\_\_ Date Signed \_\_\_\_\_

# School District No. 75 (Mission)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2019

	2019 Annual Budget \$	2018 Amended Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<b>(605,486)</b>	(503,196)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(895,000)	(1,456,000)
From Local Capital	(850,000)	(925,000)
From Deferred Capital Revenue	(2,496,998)	(3,037,653)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(4,241,998)</b>	(5,418,653)
Amortization of Tangible Capital Assets	4,034,976	3,833,953
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(207,022)</b>	(1,584,700)
Acquisitions of Prepaid Expenses	(200,000)	(150,000)
Use of Prepaid Expenses	200,000	79,203
	-	(70,797)
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(812,508)</b>	(2,158,693)

**School District No. 75 (Mission)**

Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	60,444,248	58,164,245
Other	281,034	310,615
Tuition	2,376,500	2,372,000
Other Revenue	335,000	326,896
Rentals and Leases	137,000	210,000
Investment Income	145,000	125,000
<b>Total Revenue</b>	<b>63,718,782</b>	<b>61,508,756</b>
<b>Expenses</b>		
Instruction	52,406,508	50,681,839
District Administration	2,590,363	2,522,433
Operations and Maintenance	7,023,395	6,779,077
Transportation and Housing	1,067,461	1,024,644
<b>Total Expense</b>	<b>63,087,727</b>	<b>61,007,993</b>
<b>Net Revenue (Expense)</b>	<b>631,055</b>	<b>500,763</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>263,945</b>	<b>1,728,147</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(895,000)	(1,456,000)
Local Capital		(772,910)
<b>Total Net Transfers</b>	<b>(895,000)</b>	<b>(2,228,910)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 75 (Mission)**

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	59,619,357	57,007,104
DISC/LEA Recovery	(175,000)	(156,896)
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Transportation Supplement	188,900	188,900
Economic Stability Dividend		34,000
Return of Administrative Savings		280,146
Carbon Tax Grant	50,000	50,000
FSA	13,000	13,000
Skills Training	22,090	22,090
<b>Total Provincial Grants - Ministry of Education</b>	<b>60,444,248</b>	<b>58,164,245</b>
<b>Provincial Grants - Other</b>	<b>281,034</b>	<b>310,615</b>
<b>Tuition</b>		
Continuing Education	409,000	269,500
International and Out of Province Students	1,967,500	2,102,500
<b>Total Tuition</b>	<b>2,376,500</b>	<b>2,372,000</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	175,000	156,896
Miscellaneous		
Pay for Service - Riverside	20,000	35,000
District of Mission - Clarke Theatre	100,000	35,000
Other	40,000	100,000
<b>Total Other Revenue</b>	<b>335,000</b>	<b>326,896</b>
<b>Rentals and Leases</b>	<b>137,000</b>	<b>210,000</b>
<b>Investment Income</b>	<b>145,000</b>	<b>125,000</b>
<b>Total Operating Revenue</b>	<b>63,718,782</b>	<b>61,508,756</b>

# School District No. 75 (Mission)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	25,081,820	24,084,698
Principals and Vice Principals	3,833,900	3,572,800
Educational Assistants	6,096,900	5,865,700
Support Staff	7,024,110	6,475,840
Other Professionals	1,945,613	1,841,913
Substitutes	2,136,561	2,067,802
<b>Total Salaries</b>	<b>46,118,904</b>	<b>43,908,753</b>
<b>Employee Benefits</b>	<b>10,710,859</b>	<b>10,523,405</b>
<b>Total Salaries and Benefits</b>	<b>56,829,763</b>	<b>54,432,158</b>
<b>Services and Supplies</b>		
Services	1,716,306	1,737,981
Student Transportation	22,500	22,500
Professional Development and Travel	425,800	438,000
Rentals and Leases	230,228	149,040
Dues and Fees	88,100	88,100
Insurance	181,665	206,811
Supplies	2,496,165	2,741,202
Utilities	1,097,200	1,192,201
<b>Total Services and Supplies</b>	<b>6,257,964</b>	<b>6,575,835</b>
<b>Total Operating Expense</b>	<b>63,087,727</b>	<b>61,007,993</b>



# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	21,073,120	619,000	46,400	329,200		1,971,500	24,039,220
1.03 Career Programs	605,900	123,100	29,600	323,400		1,700	1,083,700
1.07 Library Services	961,200						961,200
1.08 Counselling	998,500						998,500
1.10 Special Education	1,265,300		4,884,900	568,810	127,300	71,300	6,917,610
1.30 English Language Learning	75,700	12,300	374,900				462,900
1.31 Aboriginal Education	102,100	110,800	727,000	33,300		10,000	983,200
1.41 School Administration		2,845,600		1,133,900	114,300	32,200	4,126,000
1.62 International and Out of Province Students			34,100	96,400	133,100		263,600
1.64 Other				14,000	139,000		153,000
<b>Total Function 1</b>	<b>25,081,820</b>	<b>3,710,800</b>	<b>6,096,900</b>	<b>2,499,010</b>	<b>513,700</b>	<b>2,086,700</b>	<b>39,988,930</b>
<b>4 District Administration</b>							
4.11 Educational Administration		123,100		87,000	355,500		565,600
4.40 School District Governance					86,213		86,213
4.41 Business Administration				305,800	722,500	5,000	1,033,300
<b>Total Function 4</b>	<b>-</b>	<b>123,100</b>	<b>-</b>	<b>392,800</b>	<b>1,164,213</b>	<b>5,000</b>	<b>1,685,113</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				85,700	192,000	3,000	280,700
5.50 Maintenance Operations				3,152,200		33,700	3,185,900
5.52 Maintenance of Grounds				295,300			295,300
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,533,200</b>	<b>192,000</b>	<b>36,700</b>	<b>3,761,900</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				26,700	75,700		102,400
7.70 Student Transportation				572,400		8,161	580,561
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>599,100</b>	<b>75,700</b>	<b>8,161</b>	<b>682,961</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>25,081,820</b>	<b>3,833,900</b>	<b>6,096,900</b>	<b>7,024,110</b>	<b>1,945,613</b>	<b>2,136,561</b>	<b>46,118,904</b>

# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	24,039,220	5,446,439	29,485,659	1,766,191	31,251,850	29,899,528
1.03 Career Programs	1,083,700	256,640	1,340,340	297,360	1,637,700	1,578,410
1.07 Library Services	961,200	225,890	1,187,090	40,000	1,227,090	1,212,070
1.08 Counselling	998,500	234,660	1,233,160	5,500	1,238,660	1,205,030
1.10 Special Education	6,917,610	1,709,140	8,626,750	149,900	8,776,650	8,643,710
1.30 English Language Learning	462,900	110,370	573,270	18,000	591,270	764,540
1.31 Aboriginal Education	983,200	229,760	1,212,960	329,460	1,542,420	1,443,418
1.41 School Administration	4,126,000	912,340	5,038,340	181,700	5,220,040	4,991,050
1.62 International and Out of Province Students	263,600	59,350	322,950	398,088	721,038	744,853
1.64 Other	153,000	21,590	174,590	25,200	199,790	199,230
<b>Total Function 1</b>	<b>39,988,930</b>	<b>9,206,179</b>	<b>49,195,109</b>	<b>3,211,399</b>	<b>52,406,508</b>	50,681,839
<b>4 District Administration</b>						
4.11 Educational Administration	565,600	134,610	700,210	178,400	878,610	885,310
4.40 School District Governance	86,213	27,600	113,813	60,500	174,313	174,313
4.41 Business Administration	1,033,300	232,340	1,265,640	271,800	1,537,440	1,462,810
<b>Total Function 4</b>	<b>1,685,113</b>	<b>394,550</b>	<b>2,079,663</b>	<b>510,700</b>	<b>2,590,363</b>	2,522,433
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	280,700	60,930	341,630	150,700	492,330	425,190
5.50 Maintenance Operations	3,185,900	808,700	3,994,600	929,265	4,923,865	4,707,986
5.52 Maintenance of Grounds	295,300	74,200	369,500	140,500	510,000	453,700
5.56 Utilities	-	-	-	1,097,200	1,097,200	1,192,201
<b>Total Function 5</b>	<b>3,761,900</b>	<b>943,830</b>	<b>4,705,730</b>	<b>2,317,665</b>	<b>7,023,395</b>	6,779,077
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	102,400	22,300	124,700	6,200	130,900	130,900
7.70 Student Transportation	580,561	144,000	724,561	212,000	936,561	893,744
<b>Total Function 7</b>	<b>682,961</b>	<b>166,300</b>	<b>849,261</b>	<b>218,200</b>	<b>1,067,461</b>	1,024,644
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>46,118,904</b>	<b>10,710,859</b>	<b>56,829,763</b>	<b>6,257,964</b>	<b>63,087,727</b>	61,007,993

# School District No. 75 (Mission)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2019

	<b>2019</b>	2018 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>6,057,457</b>	6,983,586
Other		50,000
Other Revenue	<b>1,680,000</b>	1,692,281
<b>Total Revenue</b>	<b>7,737,457</b>	8,725,867
<b>Expenses</b>		
Instruction	<b>7,281,175</b>	8,161,259
District Administration	<b>122,570</b>	205,096
Operations and Maintenance	<b>333,712</b>	359,512
<b>Total Expense</b>	<b>7,737,457</b>	8,725,867
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			100,000	817,736					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	249,512	231,069			160,000	29,400	98,953	389,950	292,193
Other			50,000	1,600,000					
	249,512	231,069	50,000	1,600,000	160,000	29,400	98,953	389,950	292,193
<b>Less:</b> Allocated to Revenue	249,512	231,069	80,000	1,600,000	160,000	29,400	98,953	389,950	292,193
<b>Deferred Revenue, end of year</b>	-	-	<b>70,000</b>	<b>817,736</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	249,512	231,069			160,000	29,400	98,953	389,950	292,193
Other Revenue			80,000	1,600,000					
	249,512	231,069	80,000	1,600,000	160,000	29,400	98,953	389,950	292,193
<b>Expenses</b>									
Salaries									
Teachers						12,400			
Principals and Vice Principals							42,000		57,400
Educational Assistants		186,300						238,200	
Support Staff	56,140				95,500				67,360
Substitutes									108,994
	56,140	186,300	-	-	95,500	12,400	42,000	238,200	233,754
Employee Benefits	18,713	44,769			23,000	2,914	8,820	57,168	58,439
Services and Supplies	174,659		80,000	1,600,000	41,500	14,086	48,133	94,582	
	249,512	231,069	80,000	1,600,000	160,000	29,400	98,953	389,950	292,193
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 75 (Mission)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	<b>Classroom Enhancement Fund - Staffing</b>	<b>BEST</b>	<b>TOTAL</b>
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		20,000	937,736
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education	4,606,380		6,057,457
Other			1,650,000
	4,606,380	-	7,707,457
<b>Less:</b> Allocated to Revenue	4,606,380	-	7,737,457
<b>Deferred Revenue, end of year</b>	-	<b>20,000</b>	<b>907,736</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education	4,606,380		6,057,457
Other Revenue			1,680,000
	4,606,380	-	7,737,457
<b>Expenses</b>			
Salaries			
Teachers	3,685,104		3,697,504
Principals and Vice Principals			99,400
Educational Assistants			424,500
Support Staff			219,000
Substitutes			108,994
	3,685,104	-	4,549,398
Employee Benefits	921,276		1,135,099
Services and Supplies			2,052,960
	4,606,380	-	7,737,457
<b>Net Revenue (Expense)</b>	-	-	-

**School District No. 75 (Mission)**

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	2,798,435		2,798,435	2,829,994
<b>Total Revenue</b>	<b>2,798,435</b>	-	<b>2,798,435</b>	2,829,994
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,034,976		4,034,976	3,833,953
<b>Total Expense</b>	<b>4,034,976</b>	-	<b>4,034,976</b>	3,833,953
<b>Net Revenue (Expense)</b>	<b>(1,236,541)</b>	-	<b>(1,236,541)</b>	(1,003,959)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	895,000		895,000	1,456,000
Local Capital			-	772,910
<b>Total Net Transfers</b>	<b>895,000</b>	-	<b>895,000</b>	2,228,910
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	850,000	(850,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>850,000</b>	<b>(850,000)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>508,459</b>	<b>(850,000)</b>	<b>(341,541)</b>	1,224,951

# Board of Education Meeting (public)

## September 18, 2018



ITEM 5.1

To: Board of Education  
From: C. Becker, Secretary Treasurer  
Subject: Health and Safety Policy #150 – 2018/2019

File No: 1020.10.150

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### Recommendation:

That the Health and Safety Policy #150 be approved as amended.

### Summary:

A corporate Health and Safety Policy is required by Worksafe BC for the District's health and safety program. The policy must be reviewed and signed off annually. The policy was updated to ensure all the Worksafe BC requirements are incorporated into the policy. Annually, senior staff will review and sign off on the policy for inclusion in the health and safety manual, and posting of health and safety bulletin boards. If staff identify changes that are needed to the policy during the annual review, it will be returned to the Board for consideration.

### Background:

Staff are in the process of updating / developing a robust health and safety program, including the work safe procedures to meet the Worksafe BC program requirements. A Corporate Health and Safety policy is required with the program. The policy is based on the Worksafe BC requirements.

### Analysis and Impact:

The inclusion of a governance policy in the health and safety program demonstrates leadership for the program and supports the full implementation of the program. The inclusion of the policy, provides for clear direction to the organization.

### Policy, Regulation, Legislation:

Worksafe BC regulation.

### Public Participation:

This policy was first introduced to Board members and partner groups (CUPE, MTU, DPAC, PVPA) in draft at the February 6, 2018 Committee of the Whole meeting. Following the meeting, email communication was shared with partner groups requesting feedback, no comments were received. The draft policy was presented for a second time at the March 6, 2018 Committee of the Whole meeting. There was no feedback on the policy.

The revised policy has not been circulated for additional comment as it will be presented and reviewed by all Joint Occupational Health and Safety Committees over the next few months, as the full health and safety program is developed.

### Implementation:

1. MPSD Website – September 2018
2. All Health and Safety Bulletin Boards – September 2018

### Attachments:

- a) Health and Safety Policy #150 – amended September 2018
- b) Health and Safety Policy #150 – approved March 2018

<b>Section:</b>	<b>Health and Safety</b>	
<b>Title:</b>	<b>Health and Safety Policy</b>	<b>150</b>

## Purpose

To outline the responsibility of providing a healthy and safe work environment.

## Policy

The School District is committed to promoting a safe and healthy workplace and environment for all employees, volunteers, workers of other employers, as well as students and the public, and to establish and maintain safe working practices through proper procedures and direction.

**Safety is everyone's responsibility.** It rests with all levels of management and each employee. This includes establishing and maintaining high standards of maintenance of facilities and equipment, as well as ensuring that physical and health hazards are guarded against or eliminated, and employees are properly trained and supervised in safe work procedures.

### 1) Managements' Responsibility:

- a) To provide a safe work environment;
- b) To establish and maintain adequate standards, policies, procedures, work practices and maintenance of building and equipment;
- c) To ensure that all supervisors are instructed and trained in safe work practices;
- d) To ensure applicable changes to Workers Compensation Board regulations are incorporated into the District Health and Safety program.

### 2) Supervisors' Responsibility

- a) To ensure the health and safety of all workers under the direct supervision of the supervisor;
- b) Inform workers about any known workplace hazards, existing controls for those hazards and/or safe work practices
- c) Must involve workers in the process of hazard identification and controls
- d) Must ensure all workers have the proper training and equipment for the job
- e) Must know and communicate workers' health and safety rights and responsibilities

### 3) Employees' Responsibility

- a) To follow all safe work procedures and OHS regulations;
- b) To promote a positive attitude towards accident prevention;
- c) To correct all hazards and unsafe conditions;
- d) To report immediately to a supervisor when observing unsafe acts/ conditions.

Knowledge of health and safety matters is of critical importance to all employees, therefore regular training must be a cornerstone of the School District's Health and Safety Program.

All employees have the right to refuse unsafe work.

**Date of Original Board Approval:** March 13, 2018

**Date Reviewed / Amended:** September 2018

**Legal Reference:** (Workers Compensation Act, Worksafe BC) Cross

**Reference:** ([Worksafe Procedures 150-xxx](#))



<b>Section:</b>	<b>Health and Safety</b>	
<b>Title:</b>	<b>Health and Safety</b>	<b>150</b>

**Purpose**

To outline the responsibility of providing a healthy and safe work environment.

**Policy**

The School District is responsible for providing a healthy and safe work environment for all employees, volunteers, workers of other employers, as well as students and the public, and is therefore committed to providing a healthy and safe work environment.

In fulfilling this commitment to protect both people and property it shall be the responsibility of management to develop and maintain adequate standards and procedures for the elimination and control of physical and health related hazards. Work performed at the School District must be done with due consideration of the health and safety of all people. As such, management will maintain a Health and Safety Program consisting of policies, procedures, programs, equipment, training, and other resources, backed by regular inspections and ongoing supervision & support.

It shall be the responsibility of every supervisory employee to ensure the people under their supervision are properly trained and knowledgeable about their duties and shall promote strict observance to safe work procedures and applicable legal and regulatory requirements. Supervisors are responsible to provide instruction to their workers and to ensure work is done without undue risk. Foreseeable hazards must be identified and communicated to workers in order to prevent injury and occupational illness.

It is the duty of every employee to follow safe work procedures and regulations and to promote positive attitudes towards accident prevention. Workers observing unsafe or harmful conditions must report these to their supervisor immediately.

Knowledge of health and safety matters is of critical importance to all employees, therefore regular training must be a cornerstone of the School District’s Health and Safety Program.

All employees have the right to refuse unsafe work.

**Date of Original Board Approval:** March 13, 2018

**Date Amended:**

*Legal Reference:* (Workers Compensation Act, Worksafe BC)

*Cross Reference:* ([Worksafe Procedures 150-xxx](#))

**ITEM 5.2      Action**

**File No. 7210.60**

TO:              Board of Education  
FROM:          C. Becker, Secretary Treasurer  
SUBJECT:      Banking Resolution - Borrowing

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**Recommendation:**

**That the following resolution be approved:**

**THAT the Superintendent and Secretary Treasurer be authorized to borrow on behalf of Mission Public School District (School District #75) from the Scotia Bank for the 2018 / 2019 operating year:**

- a) \$1,500,000 for an Operating Line of Credit**
- b) \$750,000 for a revolving term / Scotia leasing**

**Background/Rationale:**

The Bank of Nova Scotia requires an updated resolution for the operating line of credit and the leasing program every school year.

**ITEM 5.3      Action**

**File 7010.20.2018**

TO:            Board of Education  
 FROM:        Secretary Treasurer  
 SUBJECT:     2017-2018 Audited Financial Statements

**Recommendation:**

**THAT the draft School District No. 75 (Mission) June 30, 2018 Financial Statements be accepted; and THAT the approved final School District No. 75 (Mission) June 30, 2018 Financial Statements including the audit report be submitted to the Ministry of Education by September 30, 2018.**

**Executive Summary:**

The annual audit of the School District's financial statements is complete. Prior to issuing the final signed external Auditor's Report, the Board must accept the financial statements. The Auditor presented information to the Board at a closed meeting held September 11, 2017. The findings of the audit will result in a letter expressing an opinion on the audit, from the Auditor, which must be included in the financial statements. Pertinent information on the financial statements will be presented when the financial statements are published in the annual report.

**Background:**

During July and August finance staff put together the year-end financial statements on the District's financial activities. This information was audited by KPMG. Annually the School District must prepare financial statements.

**Options:**

This information is presented to the Board for acceptance. As discussed in June, the balance of the surplus is retained as a contingency, and not transferred into other reserve funds, due to the lower than anticipated enrolment for the 2018/2019 school year, and the potential need to draw on the funds to reconcile the amended budget.

**Strategic Priority:**

The annual financial statements are an annual operational requirement, and are not tied to any strategic priorities, other than reporting on the financial activities of the District.

**Policy, Regulation, Legislation:**

As the preparation of the financial statements is heavily regulated through the Public Sector Accounting Body and provincial regulation, there are no options presented. The School District is required to provide audited financial statements to the Ministry of Education by September 30<sup>th</sup>, 2018.

**Analysis and Impact:**

The following highlighted information is extracted from the financial statements.

<b><u>NET FINANCIAL ASSETS</u></b>	<b><u>2017/ 2018</u></b>	<b><u>2016/ 2017</u></b>	<b><u>2015 / 2016</u></b>	<b><u>2014 / 2015</u></b>	<b><u>2013 / 2014</u></b>
Net financial assets	(50,222,613)	(48,751,843)	(49,982,753)	(51,144,749)	(52,875,689)
Remove deferred capital revenue	<u>53,727,585</u>	<u>53,342,952</u>	<u>52,783,158</u>	<u>53,124,338</u>	<u>53,337,372</u>
Liquid financial assets	<u>\$ 3,504,972</u>	<u>\$ 4,591,109</u>	<u>\$ 2,800,405</u>	<u>\$ 1,979,589</u>	<u>\$ 461,683</u>

*financial assets available to pay for liabilities – a liquidity measure. Statement 1*

<b>SURPLUS</b>	<b>2017/ 2018</b>	<b>2016/ 2017</b>	<b>2015 / 2016</b>	<b>2014 / 2015</b>	<b>2013 / 2014</b>
Annual operating surplus	(1,714,908)	1,102,871	19,159	695,014	960,746
Annual surplus to capital	<u>1,431,560</u>	<u>633,321</u>	<u>1,124,752</u>	<u>437,063</u>	<u>(335,961)</u>
Total annual surplus (Statement 2)	<u>\$ (283,348)</u>	<u>\$ 1,736,192</u>	<u>\$ 1,143,911</u>	<u>\$ 1,132,077</u>	<u>\$ 624,785</u>

*excess operating revenue over operating expenses in the current year. Schedules 1 & 2*

**ACCUMULATED OPERATING SURPLUS SUMMARY (note 19)**

	<b>2017/ 2018</b>	<b>2016/ 2017</b>	<b>2015 / 2016</b>	<b>2014 / 2015</b>	<b>2013 / 2014</b>
<b>Internally Restricted Operating Reserves</b>					
School and departments	403,559	258,566	136,456	119,595	54,499
Aboriginal targeted	-	50,288	16,247	69,495	84,756
Employee benefit plans	-	282,910	282,910	282,910	282,910
Student learning grant	-	191,309	-	-	-
Total restricted operating reserves	<u>403,559</u>	<u>783,073</u>	<u>435,613</u>	<u>472,000</u>	<u>422,165</u>
<b>Unrestricted Operating Reserve</b>					
Held as contingency	510,812	600,073	568,676	535,583	-
Balance unrestricted	-	1,246,133	522,119	499,666	390,070
Total unrestricted operating reserves	<u>510,812</u>	<u>1,846,206</u>	<u>1,090,795</u>	<u>1,035,249</u>	<u>390,070</u>
Total operating reserve funds	914,371	2,629,279	1,526,408	1,507,249	812,235
<b>Capital Reserves</b>					
Local capital – allocated to projects	1,949,317	1,063,930	797,000	-	-
Local capital – unallocated	-	471,290	215,000	215,000	-
Total capital reserves	<u>1,949,317</u>	<u>1,535,220</u>	<u>1,012,000</u>	<u>215,000</u>	<u>-</u>
Total operating and capital reserves	<u>\$ 2,863,688</u>	<u>\$ 4,164,499</u>	<u>\$ 2,538,408</u>	<u>\$ 1,722,249</u>	<u>\$ 812,235</u>

*Reserve funds available for expenditures in addition to annual revenues*

**Public Consultation:**

The issuance of the financial statements is within the “inform” category of the IAP2 spectrum of public participation.

**Implementation**

Once the financial statements are accepted, and the audit letter obtained, the financial statements will be submitted to the Ministry of Education. The School District is required to submit the financial statements to the Ministry before September 30<sup>th</sup>, 2018.

The finalized financial statements along the auditor’s report must be published prior to December 31, 2018. At this point, staff anticipates finalizing the financial statements and presenting the statements with a management discussion and analysis report, along with the SOFI report.

**Attachments:**

1. Draft Financial Statements

Audited Financial Statements of

# **School District No. 75 (Mission)**

June 30, 2018

# School District No. 75 (Mission)

June 30, 2018

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# School District No. 75 (Mission)

## MANAGEMENT REPORT

**DRAFT**

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 75 (Mission) 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. 75 (Mission) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 75 (Mission) 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. 75 (Mission)

**DRAFT**

Signature of the Comptroller of Education \_\_\_\_\_ Date Signed \_\_\_\_\_  
Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Secretary Treasurer

Date Signed

# School District No. 75 (Mission)

## Statement of Financial Position

As at June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	14,149,921	13,948,830
Accounts Receivable		
Due from Province - Ministry of Education	168,610	436,675
Due from Province - Other	20,925	
Due from LEA/Direct Funding		78,448
Other (Note 3)	377,646	554,334
<b>Total Financial Assets</b>	<u>14,717,102</u>	<u>15,018,287</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	7,840,748	6,683,669
Unearned Revenue (Note 5)	1,592,199	1,575,861
Deferred Revenue (Note 6)	868,763	1,310,287
Deferred Capital Revenue (Note 7)	53,727,585	53,342,952
Employee Future Benefits (Note 8)	910,420	857,361
<b>Total Liabilities</b>	<u>64,939,715</u>	<u>63,770,130</u>
<b>Net Financial Assets (Debt)</b>	<u>(50,222,613)</u>	<u>(48,751,843)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	80,838,474	79,824,185
Prepaid Expenses	252,336	79,203
<b>Total Non-Financial Assets</b>	<u>81,090,810</u>	<u>79,903,388</u>
<b>Accumulated Surplus (Deficit) (Note 20)</b>	<u>30,868,197</u>	<u>31,151,545</u>

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Approved by the Board

DRAFT

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary Treasurer	Date Signed



# School District No. 75 (Mission)

Statement 2

Statement of Operations  
Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	65,147,831	<b>65,111,823</b>	59,311,407
Other	360,615	<b>407,150</b>	265,353
Tuition	2,372,000	<b>2,517,026</b>	2,194,635
Other Revenue	2,019,177	<b>2,418,990</b>	1,998,717
Rentals and Leases	210,000	<b>200,241</b>	229,276
Investment Income	125,000	<b>201,829</b>	126,907
Amortization of Deferred Capital Revenue	2,829,994	<b>2,827,868</b>	2,740,813
<b>Total Revenue</b>	<u>73,064,617</u>	<u><b>73,684,927</b></u>	<u>66,867,108</u>
<b>Expenses (Note 19)</b>			
Instruction	58,843,098	<b>58,964,118</b>	51,483,357
District Administration	2,727,529	<b>2,737,272</b>	2,397,128
Operations and Maintenance	10,972,542	<b>11,075,866</b>	10,130,730
Transportation and Housing	1,024,644	<b>1,191,019</b>	1,119,701
<b>Total Expense</b>	<u>73,567,813</u>	<u><b>73,968,275</b></u>	<u>65,130,916</u>
<b>Surplus (Deficit) for the year</b>	<u>(503,196)</u>	<u><b>(283,348)</b></u>	<u>1,736,192</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>31,151,545</b>	29,415,353
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>30,868,197</b></u></u>	<u>31,151,545</u>

**School District No. 75 (Mission)**

## Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(503,196)	<b>(283,348)</b>	1,736,192
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(5,418,653)	<b>(4,789,734)</b>	(4,175,179)
Amortization of Tangible Capital Assets	3,833,953	<b>3,775,445</b>	3,623,048
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(1,584,700)</b>	<b>(1,014,289)</b>	(552,131)
Acquisition of Prepaid Expenses	(150,000)	<b>(252,336)</b>	(79,203)
Use of Prepaid Expenses	79,203	<b>79,203</b>	126,052
<b>Total Effect of change in Other Non-Financial Assets</b>	<b>(70,797)</b>	<b>(173,133)</b>	46,849
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(2,158,693)</u>	<b>(1,470,770)</b>	1,230,910
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>(1,470,770)</b>	1,230,910
<b>Net Financial Assets (Debt), beginning of year</b>		<b>(48,751,843)</b>	(49,982,753)
<b>Net Financial Assets (Debt), end of year</b>		<u><b>(50,222,613)</b></u>	<u>(48,751,843)</u>

# School District No. 75 (Mission)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(283,348)	1,736,192
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	502,276	(149,384)
Prepaid Expenses	(173,133)	46,849
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,157,079	318,170
Unearned Revenue	16,338	360,010
Deferred Revenue	(441,524)	442,448
Employee Future Benefits	53,059	73,622
Amortization of Tangible Capital Assets	3,775,445	3,623,048
Amortization of Deferred Capital Revenue	(2,827,868)	(2,740,813)
<b>Total Operating Transactions</b>	<b>1,778,324</b>	<b>3,710,142</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(4,229,984)	(3,723,866)
Tangible Capital Assets -WIP Purchased	(559,750)	(451,313)
<b>Total Capital Transactions</b>	<b>(4,789,734)</b>	<b>(4,175,179)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	3,212,501	3,300,607
<b>Total Financing Transactions</b>	<b>3,212,501</b>	<b>3,300,607</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>201,091</b>	<b>2,835,570</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>13,948,830</b>	<b>11,113,260</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>14,149,921</b>	<b>13,948,830</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	14,149,921	13,948,830
	<b>14,149,921</b>	<b>13,948,830</b>

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2018

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### 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. 75 (Mission)", and operates as "School District No. 75 (Mission)." 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 District, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 75 (Mission) is exempt from federal and provincial corporate income taxes.

### 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

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset, or contributions in the form of a depreciable tangible capital asset, are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the Canadian public sector accounting standards which require that:

- Government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- Externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

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## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2018

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### 2. Summary of significant accounting policies (continued)

#### b) Cash and cash equivalents

Cash and cash equivalents include cash deposits in the bank and deposits in the Provincial Ministry of Finance 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 generally have 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.

#### c) Accounts receivable

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

#### d) Unearned revenue

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

#### e) 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 (m).

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.

#### f) Employee future benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain 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, vacation, overtime 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 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.

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

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**2. Summary of significant accounting policies (continued)**

f) Employee future benefits (continued)

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purpose of determining the financial position of the plans and employee future benefit costs, a measurement date of March 31 was adopted.

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.

g) Asset retirement obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense included in the Statement of Operations.

h) 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 of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
  - is directly responsible; or
  - accepts responsibility;
- 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.

i) Tangible capital assets

The following criteria apply:

- 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.

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

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**2. Summary of significant accounting policies (continued)**

i) Tangible capital assets - criteria (continued)

- 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 capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the statement of operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

j) Capital leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

k) Prepaid expenses

Various instructional supplies, subscriptions, technology contracts, employee benefit payments and contracted services are included as a prepaid expense and stated at acquisition cost and are charged to expense during the period expected to benefit from it.

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2018

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### 2. Summary of significant accounting policies (continued)

#### l) Funds and reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (See Note 13 – Interfund transfers and Note 20 – Accumulated surplus).

#### m) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. Contributions received or 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 assets acquisitions other than sites are recorded as deferred capital revenue and amortized 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 related to fees or services received in advance of the fee being earned or the service performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

#### n) Expenses

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



## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2018

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### 2. Summary of significant accounting policies (continued)

#### n) Expenses (continued)

##### Allocation of costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to 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.

#### o) 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, accounts payable and accrued liabilities, and other liabilities.

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 re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. During the year presented, there are no unrealized gains or losses, and as a result, no statement of re-measurement gains and losses has been presented. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**2. Summary of significant accounting policies (continued)**

## p) Measurement uncertainty

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

**3. Accounts receivable – other**

	2018	2017
Due from Federal Government	\$ 83,809	\$ 75,814
Benefit plans surplus	193,319	326,017
Other	100,518	152,503
<b>Total accounts receivable - other</b>	<b>\$ 377,646</b>	<b>\$ 554,334</b>

**4. Accounts payable and accrued liabilities – other**

	2018	2017
Trade payables	\$ 2,391,359	\$ 2,139,923
Salaries and benefits payable	4,883,443	3,987,104
Accrued vacation pay	565,946	556,642
<b>Total accounts payable and accrued liabilities – other</b>	<b>\$ 7,840,748</b>	<b>\$ 6,683,669</b>

**5. Unearned revenue**

	2018	2017
Balance, beginning of year	\$ 1,575,861	\$ 1,215,851
Changes for the year:		
Increase:		
Tuition fees	1,584,099	1,569,211
Transportation fees	8,100	6,650
	1,592,199	1,575,861
Decrease:		
Tuition fees recognized as revenue	1,569,211	1,136,068
Transportation fees recognized as revenue	6,650	79,783
	1,575,861	1,215,851
Net change for the year	16,338	360,010
<b>Balance, end of year</b>	<b>\$ 1,592,199</b>	<b>\$ 1,575,861</b>

**Unearned revenue comprised of:**

	2018	2017
Tuition Fees	1,584,099	1,569,211
Transportation Fees	8,100	6,650
	<b>\$ 1,592,199</b>	<b>\$ 1,575,861</b>

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**6. Deferred revenue**

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

	2018	2017
Balance, beginning of year	\$ 1,310,287	\$ 867,839
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education	6,525,023	2,694,274
Other revenue	1,854,942	1,867,151
	<u>8,379,965</u>	<u>4,561,425</u>
Decrease:		
Allocated to revenue	(8,821,489)	(4,118,977)
Net change for the year	<u>(441,524)</u>	<u>442,448</u>
<b>Balance, end of year</b>	<u>\$ 868,763</u>	<u>\$ 1,310,287</u>
	2018	2017
<b>Deferred revenue comprised of:</b>		
Provincial grants – Ministry of Education	\$ 24,356	\$ 303,059
Provincial grants – other	-	50,000
School generated funds	705,481	817,736
Other revenue	138,926	139,492
	<u>\$ 868,763</u>	<u>\$ 1,310,287</u>

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**7. Deferred capital revenue**

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

	2018	2017
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$ 52,205,161	\$ 51,630,409
Increases:		
Capital additions	3,182,039	3,315,565
Decreases:		
Amortization	(2,827,868)	(2,740,813)
Net change for the year	354,171	574,752
Balance, end of year	\$ 52,559,332	\$ 52,205,161
Deferred capital revenue not subject to amortization		
Work in progress	93,968	451,313
Total deferred capital revenue, end of year	\$ 52,653,300	\$ 52,656,474
	2018	2017
<b>Unspent deferred capital revenue</b>		
Balance, beginning of year	\$ 686,478	\$ 568,714
Increases:		
Provincial grants – Ministry of Education	3,037,653	3,107,133
Provincial grants – Other	55,250	62,107
Other	119,598	131,367
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,730,726)	(2,731,530)
Transfer to deferred capital revenue - work in progress	(93,968)	(451,313)
Net change for the year	387,807	117,764
Balance, end of year	\$ 1,074,285	\$ 686,478
<b>Total deferred capital revenue, end of year</b>	<b>\$ 53,727,585</b>	<b>\$ 53,342,952</b>

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**8. 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.

	2018	2017
<b>Assumptions</b>		
Discount Rate - April 1	2.75%	2.50%
Discount Rate - March 31	2.75%	2.75%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.1	9.1
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 1,023,821	\$ 1,084,270
Service Cost	81,584	81,669
Interest Cost	29,002	27,251
Benefit Payments	(74,750)	(87,172)
Actuarial (Gain) Loss	(20,255)	(82,197)
Accrued Benefit Obligation – March 31	<u>\$ 1,039,402</u>	<u>\$ 1,023,821</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 1,039,402	\$ 1,023,821
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,039,402)	(1,023,821)
Employer Contributions After Measurement Date	44,980	25,937
Benefits Expense After Measurement Date	(29,956)	(27,647)
Unamortized Net Actuarial (Gain) Loss	113,958	168,170
Accrued Benefit Asset (Liability) - June 30	<u>\$ (910,420)</u>	<u>\$ (857,361)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	\$ 857,361	\$ 783,739
Net Expense for Fiscal Year	146,853	152,327
Employer Contributions	(93,794)	(78,705)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 910,420</u>	<u>\$ 857,361</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 83,771	\$ 81,648
Interest Cost	29,124	27,689
Amortization of Net Actuarial (Gain)/Loss	33,958	42,990
Net Benefit Expense (Income)	<u>\$ 146,853</u>	<u>\$ 152,327</u>

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**9. Debt**

The School District has an approved line of credit of \$1.0 million with interest at the bank's prime rate minus .25%. As of June 30, 2018, the School District had \$ nil borrowings (2017: \$ nil) under this line of credit.

**10. Capital lease obligations**

The School District has an approved revolving term lease of \$750,000. As of June 30, 2018, the School District had \$ nil borrowings (2017: \$ nil) under this lease.

**11. Tangible capital assets**

	2018	2017
<b>Net book value:</b>		
Sites	\$ 10,512,959	\$ 10,512,959
Buildings	66,521,178	66,533,036
Buildings – work in progress	559,750	451,313
Furniture & equipment	1,203,760	1,165,457
Vehicles	987,299	818,902
Computer software	114,643	164,296
Computer hardware	938,885	178,222
<b>Total net book value, tangible capital assets</b>	<b>\$ 80,838,474</b>	<b>\$ 79,824,185</b>

	Balance at July 1, 2017	Additions	Disposals	Balance at June 30, 2018
<b>Cost:</b>				
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	136,149,868	3,156,814	-	139,306,682
Furniture & equipment	2,172,570	261,261	(149,238)	2,284,593
Vehicles	1,631,828	328,887	(382,743)	1,577,972
Computer software	344,675	19,021	(21,642)	342,054
Computer hardware	414,830	915,314	(198,455)	1,131,689
Work in progress	451,313	559,750	(451,313)	559,750
<b>Total cost</b>	<b>151,678,043</b>	<b>5,241,047</b>	<b>(1,203,391)</b>	<b>155,715,699</b>
<b>Accumulated amortization:</b>				
Sites	-	-	-	-
Buildings	69,616,832	3,168,672	-	72,785,504
Furniture & equipment	1,007,113	222,958	(149,238)	1,080,833
Vehicles	812,926	160,490	(382,743)	590,673
Computer software	180,379	68,674	(21,642)	227,411
Computer hardware	236,608	154,651	(198,455)	192,804
<b>Total amortization</b>	<b>71,853,858</b>	<b>3,775,445</b>	<b>(752,078)</b>	<b>74,877,225</b>
<b>Total net book value</b>	<b>\$ 79,824,185</b>	<b>\$ 1,465,602</b>	<b>\$ (451,313)</b>	<b>\$ 80,838,474</b>

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**11. Tangible capital assets (continued)**

<b>Cost:</b>	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	132,715,656	3,434,212	-	136,149,868
Furniture & equipment	2,164,925	200,913	(193,268)	2,172,570
Vehicles	1,134,777	604,636	(107,585)	1,631,828
Computer software	351,357	-	(6,682)	344,675
Computer hardware	463,686	68,140	(116,996)	414,830
Work in progress	584,035	451,313	(584,035)	451,313
<b>Total cost</b>	<b>147,927,395</b>	<b>4,759,214</b>	<b>(1,008,566)</b>	<b>151,678,043</b>
<b>Accumulated amortization:</b>				
Sites	-	-	-	-
Buildings	66,521,487	3,095,345	-	69,616,832
Furniture & equipment	973,842	226,539	(193,268)	1,007,113
Vehicles	776,801	143,710	(107,585)	812,926
Computer software	117,458	69,603	(6,682)	180,379
Computer hardware	265,753	87,851	(116,996)	236,608
<b>Total amortization</b>	<b>68,655,341</b>	<b>3,623,048</b>	<b>(424,531)</b>	<b>71,853,858</b>
<b>Total net book value</b>	<b>\$ 79,272,054</b>	<b>\$ 1,136,167</b>	<b>\$ (584,035)</b>	<b>\$ 79,824,185</b>

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2018

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### 12. 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 managing the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2016 the Teachers' Pension Plan has about 45,000 active members and approximately 37,000 retired members. As at December 31, 2016, the Municipal Pension Plan has about 193,000 active members, including approximately 24,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014, indicated a \$449 million surplus for basic pension benefits on a going concern basis. As a result of the 2014 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, the employer basic contribution rate decreased.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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). The plans record accrued liabilities and accrued assets in aggregate, and as such, there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

The Mission School district paid \$5,734,389 for employer contributions to the plans for the year ended June 30, 2018 (2017: \$5,129,834).



**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**13. Interfund transfers**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2018, were as follows:

- Assets purchased by Operating for Capital \$ 28,581
- Local Capital allocation from Operating to Capital \$ 2,350,556

**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.

**15. Contractual Obligations**

The School District has entered into a number of multiple-year contracts for the delivery of services. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2019	2020	2021	2022
Computer equipment leases	\$ 193,536	\$ 196,065	\$ 196,065	\$ 76,323
Property lease – Riverside electrical	57,948	9,697		
	<u>\$ 251,484</u>	<u>\$ 205,762</u>	<u>\$ 196,065</u>	<u>\$ 76,323</u>

**16. 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 an operating cost sharing agreement entered into with the University of the Fraser Valley. The following table summarizes the contractual rights of the School District for future assets:

	2019	2020	2021
Operating use agreement – Heritage Park	<u>\$ 142,334</u>	<u>\$ 145,181</u>	<u>\$ 73,309</u>

**17. Budget figures**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on January 23, 2018. The Board adopted a preliminary annual budget on June 20, 2017. The amended budget is used for comparison purposes as it is based on actual student enrolment. The following is a reconciliation of the two budgets:

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**17. Budget figures (continued)**

<b>Statement 2</b>	2018 Amended	2018 Preliminary	Budget change
<b>Revenue</b>			
Provincial Grants			
Ministry of Education	\$ 65,147,831	\$ 64,348,487	\$ 799,344
Other	360,615	295,625	64,990
Tuition	2,372,000	2,164,500	207,500
Other Revenue	2,019,177	2,072,177	(53,000)
Rentals and Leases	210,000	190,000	20,000
Investment Income	125,000	110,000	15,000
Amortization of Deferred Capital Revenue	2,829,994	2,809,873	20,121
<b>Total Revenue</b>	<b>73,064,617</b>	<b>71,990,662</b>	<b>1,073,955</b>
<b>Expense</b>			
Instruction	58,843,098	57,902,223	940,875
District administration	2,727,529	2,612,848	114,681
Operations and maintenance	10,972,542	10,918,649	53,893
Transportation and housing	1,024,644	1,035,094	(10,450)
<b>Total expense</b>	<b>73,567,813</b>	<b>72,468,814</b>	<b>1,098,999</b>
<b>Net revenue (expense)</b>	<b>(503,196)</b>	<b>(478,152)</b>	<b>(25,044)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,728,147</b>	<b>200,244</b>	<b>1,527,903</b>
<b>Budgeted surplus (deficit) for the year</b>	<b>\$ 1,224,951</b>	<b>\$ (277,908)</b>	<b>\$ 1,502,859</b>
<b>Statement 4</b>			
<b>Surplus (deficit) for the year</b>	<b>\$ (503,196)</b>	<b>\$ (478,152)</b>	<b>\$ (25,044)</b>
<b>Effect of change in tangible capital assets</b>			
Acquisition of tangible capital assets			
From operating and special purpose funds	(1,456,000)	(734,000)	(722,000)
From Local capital	(925,000)	(1,000,000)	75,000
From deferred capital revenue	(3,037,653)	(3,444,238)	406,585
<b>Total acquisition of tangible capital assets</b>	<b>(5,418,653)</b>	<b>(5,178,238)</b>	<b>(240,415)</b>
Amortization of tangible capital assets	3,833,953	3,821,781	12,172
<b>Total effect of change in tangible capital assets</b>	<b>(1,584,700)</b>	<b>(1,356,457)</b>	<b>(228,243)</b>
Acquisitions of prepaid expenses	(150,000)	(200,000)	50,000
Use of prepaid expenses	79,203	200,000	(120,797)
	(70,797)	-	(70,797)
<b>(Increase) decrease in net financial assets (debt)</b>	<b>\$ (2,158,693)</b>	<b>\$ (1,834,609)</b>	<b>\$ (324,084)</b>

**School District No. 75 (Mission)**

Notes to the Financial Statements

June 30, 2018

**18. Asset retirement obligation**

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolitions. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As of June 30, 2018, the liability is not reasonably determinable.

**19. Expense by object**

	2018	2017
Salaries and benefits	\$ 60,954,789	\$ 53,888,928
Services and supplies	9,238,041	7,618,940
Amortization	3,775,445	3,623,048
<b>Total expense by object</b>	<b>\$ 73,968,275</b>	<b>\$ 65,130,916</b>

**20. Accumulated surplus**

	2018	2017
Restricted (appropriated) operating surplus for:		
Schools and departments	\$ 403,559	\$ 258,566
Aboriginal education	-	50,288
Employee benefit plan	-	282,910
Student learning grant	-	191,309
Total restricted (appropriated) operating surplus	403,559	783,073
Unrestricted operating surplus	510,812	1,846,206
Total operating surplus available for future operations	914,371	2,629,279
Restricted local capital reserve available for capital projects	1,949,317	1,535,220
Invested in tangible capital assets	28,004,509	26,987,046
Total capital surplus	29,953,826	28,522,266
<b>Total accumulated surplus</b>	<b>\$ 30,868,197</b>	<b>\$ 31,151,545</b>

**21. Economic dependence**

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

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2018

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### 22. 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.

a) Credit risk:

Credit risk is the risk of financial loss to an institution 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 and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits as they are placed in recognized British Columbia institutions.

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 would be exposed to interest rate risk through investments. It is management's opinion that the School District is not exposed to significant interest rate risk as their current holdings are limited to cash deposits.

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.

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2018

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### 22. Risk management (continued)

#### d) Fair value of financial instruments:

Public Sector Accounting Standards define the fair value of a financial instrument as the amount at which the instrument could be exchanged in a current transaction between willing parties. The School District uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which the carrying amounts are included in the statement of financial position under the following captions:

- (i) Cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities – the carrying amounts approximate fair value because of the short maturity of these instruments.

The financial instruments measured at fair value held within each investment are classified according to a hierarchy which includes three levels, reflecting the reliability of the inputs involved in the fair value determination. The different levels are defined as follows:

- (i) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities
- (ii) Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- (iii) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The School District's instruments are all considered to be level 1 financial instrument for which the fair value is determined based on the quoted prices in active markets. Changes in financial instruments valuation methods or in the availability of market observable inputs may result in a transfer between levels. During the year there were no significant transfers of securities between different levels.

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

### 23. Comparative figures

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

# School District No. 75 (Mission)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,629,279		28,522,266	<b>31,151,545</b>	29,415,353
<b>Changes for the year</b>					
Surplus (Deficit) for the year	664,229		(947,577)	<b>(283,348)</b>	1,736,192
Interfund Transfers					
Tangible Capital Assets Purchased	(28,581)		28,581	-	
Local Capital	(2,350,556)		2,350,556	-	
<b>Net Changes for the year</b>	<b>(1,714,908)</b>	-	<b>1,431,560</b>	<b>(283,348)</b>	<b>1,736,192</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>914,371</b>	-	<b>29,953,826</b>	<b>30,868,197</b>	31,151,545

# School District No. 75 (Mission)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	58,164,245	<b>58,308,097</b>	56,824,431
Other	310,615	<b>357,150</b>	265,353
Tuition	2,372,000	<b>2,517,026</b>	2,194,635
Other Revenue	326,896	<b>451,227</b>	366,716
Rentals and Leases	210,000	<b>200,241</b>	229,276
Investment Income	125,000	<b>201,829</b>	126,907
<b>Total Revenue</b>	<u>61,508,756</u>	<u><b>62,035,570</b></u>	<u>60,007,318</u>
<b>Expenses</b>			
Instruction	50,681,839	<b>50,682,591</b>	47,635,132
District Administration	2,522,433	<b>2,607,456</b>	2,397,128
Operations and Maintenance	6,779,077	<b>7,050,765</b>	6,380,640
Transportation and Housing	1,024,644	<b>1,030,529</b>	975,991
<b>Total Expense</b>	<u>61,007,993</u>	<u><b>61,371,341</b></u>	<u>57,388,891</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>500,763</u>	<u><b>664,229</b></u>	<u>2,618,427</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>1,728,147</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,456,000)	<b>(28,581)</b>	(11,709)
Local Capital	(772,910)	<b>(2,350,556)</b>	(1,503,847)
<b>Total Net Transfers</b>	<u>(2,228,910)</u>	<u><b>(2,379,137)</b></u>	<u>(1,515,556)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>(1,714,908)</b></u>	<u>1,102,871</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>2,629,279</b>	1,526,408
<b>Operating Surplus (Deficit), end of year</b>		<u><b>914,371</b></u>	<u>2,629,279</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 20)		<b>403,559</b>	783,073
Unrestricted		<b>510,812</b>	1,846,206
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>914,371</b></u>	<u>2,629,279</u>

# School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	57,007,104	<b>57,063,995</b>	55,370,100
DISC/LEA Recovery	(156,896)	<b>(116,868)</b>	(156,896)
Other Ministry of Education Grants			
Pay Equity	725,901	<b>725,901</b>	725,901
Funding for Graduated Adults		<b>18,184</b>	1,712
Transportation Supplement	188,900	<b>188,900</b>	188,900
Economic Stability Dividend	34,000	<b>37,141</b>	32,157
Return of Administrative Savings	280,146	<b>280,146</b>	280,146
Carbon Tax Grant	50,000	<b>56,095</b>	49,647
Student Learning Grant			303,900
FSA	13,000	<b>12,964</b>	12,964
Shoulder Tappers		<b>23,679</b>	10,900
Skills Training	22,090	<b>5,000</b>	5,000
Support Staff Benefits Plan		<b>12,960</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<b>58,164,245</b>	<b>58,308,097</b>	56,824,431
<b>Provincial Grants - Other</b>	<b>310,615</b>	<b>357,150</b>	265,353
<b>Tuition</b>			
Continuing Education	269,500	<b>319,291</b>	309,534
International and Out of Province Students	2,102,500	<b>2,197,735</b>	1,885,101
<b>Total Tuition</b>	<b>2,372,000</b>	<b>2,517,026</b>	2,194,635
<b>Other Revenues</b>			
LEA/Direct Funding from First Nations	156,896	<b>116,868</b>	156,896
Miscellaneous			
Transportation Fees		<b>15,056</b>	375
Pay for Service - Riverside	35,000	<b>17,422</b>	27,967
Clarke Theatre Support	35,000	<b>50,000</b>	85,000
Other Revenues	100,000	<b>251,881</b>	96,478
<b>Total Other Revenue</b>	<b>326,896</b>	<b>451,227</b>	366,716
<b>Rentals and Leases</b>	<b>210,000</b>	<b>200,241</b>	229,276
<b>Investment Income</b>	<b>125,000</b>	<b>201,829</b>	126,907
<b>Total Operating Revenue</b>	<b>61,508,756</b>	<b>62,035,570</b>	60,007,318



**School District No. 75 (Mission)**

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	24,084,698	<b>24,207,317</b>	23,413,381
Principals and Vice Principals	3,572,800	<b>3,584,352</b>	3,385,277
Educational Assistants	5,865,700	<b>5,940,501</b>	5,335,742
Support Staff	6,475,840	<b>6,439,228</b>	6,118,577
Other Professionals	1,841,913	<b>1,895,993</b>	1,661,085
Substitutes	2,067,802	<b>2,595,388</b>	2,044,971
<b>Total Salaries</b>	<b>43,908,753</b>	<b>44,662,779</b>	<b>41,959,033</b>
<b>Employee Benefits</b>	10,523,405	<b>10,372,238</b>	9,855,149
<b>Total Salaries and Benefits</b>	<b>54,432,158</b>	<b>55,035,017</b>	<b>51,814,182</b>
<b>Services and Supplies</b>			
Services	1,737,981	<b>1,768,973</b>	1,628,648
Student Transportation	22,500	<b>52,642</b>	38,629
Professional Development and Travel	438,000	<b>535,668</b>	418,718
Rentals and Leases	149,040	<b>111,457</b>	
Dues and Fees	88,100	<b>74,434</b>	82,899
Insurance	206,811	<b>198,501</b>	177,038
Supplies	2,741,202	<b>2,539,120</b>	2,048,450
Utilities	1,192,201	<b>1,055,529</b>	1,180,327
<b>Total Services and Supplies</b>	<b>6,575,835</b>	<b>6,336,324</b>	<b>5,574,709</b>
<b>Total Operating Expense</b>	<b>61,007,993</b>	<b>61,371,341</b>	<b>57,388,891</b>

# School District No. 75 (Mission)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	19,693,939	605,256	43,393	345,867		1,979,029	22,667,484
1.03 Career Programs	583,219	120,219	29,814	318,159		4,545	1,055,956
1.07 Library Services	906,447					10,688	917,135
1.08 Counselling	1,111,188					500	1,111,688
1.10 Special Education	1,727,554	8,753	4,836,463	464,012		259,479	7,296,261
1.30 English Language Learning	67,956	11,797	311,782			75	391,610
1.31 Aboriginal Education	117,014	106,246	719,049	36,519		5,655	984,483
1.41 School Administration		2,611,862		1,091,228	115,755	78,593	3,897,438
1.62 International and Out of Province Students				91,056	127,813	149	219,018
1.64 Other				18,700	146,707		165,407
<b>Total Function 1</b>	<b>24,207,317</b>	<b>3,464,133</b>	<b>5,940,501</b>	<b>2,365,541</b>	<b>390,275</b>	<b>2,338,713</b>	<b>38,706,480</b>
<b>4 District Administration</b>							
4.11 Educational Administration		120,219		62,871	497,923		681,013
4.40 School District Governance					86,273		86,273
4.41 Business Administration				295,141	656,491	8,054	959,686
<b>Total Function 4</b>	<b>-</b>	<b>120,219</b>	<b>-</b>	<b>358,012</b>	<b>1,240,687</b>	<b>8,054</b>	<b>1,726,972</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				71,225	189,132	22,669	283,026
5.50 Maintenance Operations				2,809,383		204,191	3,013,574
5.52 Maintenance of Grounds				256,398		90	256,488
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,137,006</b>	<b>189,132</b>	<b>226,950</b>	<b>3,553,088</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				31,171	75,899		107,070
7.70 Student Transportation				547,498		21,671	569,169
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>578,669</b>	<b>75,899</b>	<b>21,671</b>	<b>676,239</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>24,207,317</b>	<b>3,584,352</b>	<b>5,940,501</b>	<b>6,439,228</b>	<b>1,895,993</b>	<b>2,595,388</b>	<b>44,662,779</b>

# School District No. 75 (Mission)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget (Note 17)	2017 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	22,667,484	5,281,678	27,949,162	1,509,585	29,458,747	29,899,528	28,184,314
1.03 Career Programs	1,055,956	228,045	1,284,001	331,367	1,615,368	1,578,410	1,336,065
1.07 Library Services	917,135	216,878	1,134,013	57,734	1,191,747	1,212,070	1,273,546
1.08 Counselling	1,111,688	225,034	1,336,722	5,651	1,342,373	1,205,030	1,175,308
1.10 Special Education	7,296,261	1,834,433	9,130,694	180,156	9,310,850	8,643,710	8,758,399
1.30 English Language Learning	391,610	96,421	488,031	22,834	510,865	764,540	518,266
1.31 Aboriginal Education	984,483	215,969	1,200,452	259,566	1,460,018	1,443,418	1,255,364
1.41 School Administration	3,897,438	872,276	4,769,714	179,146	4,948,860	4,991,050	4,349,662
1.62 International and Out of Province Students	219,018	56,033	275,051	350,355	625,406	744,853	594,816
1.64 Other	165,407	24,532	189,939	28,418	218,357	199,230	189,392
<b>Total Function 1</b>	<b>38,706,480</b>	<b>9,051,299</b>	<b>47,757,779</b>	<b>2,924,812</b>	<b>50,682,591</b>	50,681,839	47,635,132
<b>4 District Administration</b>							
4.11 Educational Administration	681,013	162,455	843,468	150,759	994,227	885,310	815,560
4.40 School District Governance	86,273	25,387	111,660	49,895	161,555	174,313	168,032
4.41 Business Administration	959,686	213,443	1,173,129	278,545	1,451,674	1,462,810	1,413,536
<b>Total Function 4</b>	<b>1,726,972</b>	<b>401,285</b>	<b>2,128,257</b>	<b>479,199</b>	<b>2,607,456</b>	2,522,433	2,397,128
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	283,026	60,511	343,537	121,893	465,430	425,190	373,937
5.50 Maintenance Operations	3,013,574	651,928	3,665,502	1,323,405	4,988,907	4,707,986	4,420,910
5.52 Maintenance of Grounds	256,488	54,348	310,836	230,063	540,899	453,700	405,466
5.56 Utilities	-	-	-	1,055,529	1,055,529	1,192,201	1,180,327
<b>Total Function 5</b>	<b>3,553,088</b>	<b>766,787</b>	<b>4,319,875</b>	<b>2,730,890</b>	<b>7,050,765</b>	6,779,077	6,380,640
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	107,070	27,360	134,430	2,133	136,563	130,900	129,037
7.70 Student Transportation	569,169	125,507	694,676	199,290	893,966	893,744	846,954
<b>Total Function 7</b>	<b>676,239</b>	<b>152,867</b>	<b>829,106</b>	<b>201,423</b>	<b>1,030,529</b>	1,024,644	975,991
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>44,662,779</b>	<b>10,372,238</b>	<b>55,035,017</b>	<b>6,336,324</b>	<b>61,371,341</b>	61,007,993	57,388,891

# School District No. 75 (Mission)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2018

	2018 Budget (Note 17)	2018 Actual	2017 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	6,983,586	<b>6,803,726</b>	2,486,976
Other	50,000	<b>50,000</b>	
Other Revenue	1,692,281	<b>1,967,763</b>	1,632,001
<b>Total Revenue</b>	<u>8,725,867</u>	<u><b>8,821,489</b></u>	<u>4,118,977</u>
<b>Expenses</b>			
Instruction	8,161,259	<b>8,281,527</b>	3,848,225
District Administration	205,096	<b>129,816</b>	
Operations and Maintenance	359,512	<b>410,146</b>	270,752
<b>Total Expense</b>	<u>8,725,867</u>	<u><b>8,821,489</b></u>	<u>4,118,977</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

**School District No. 75 (Mission)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			107,211	35,996	817,736		18,569		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	249,512	228,253				160,000	29,400	95,002	386,475
Other			83,965		1,770,977				
	249,512	228,253	83,965	-	1,770,977	160,000	29,400	95,002	386,475
<b>Less:</b> Allocated to Revenue	249,512	228,253	72,250	35,996	1,883,232	149,191	34,422	95,002	386,475
<b>Deferred Revenue, end of year</b>	-	-	<b>118,926</b>	-	<b>705,481</b>	<b>10,809</b>	<b>13,547</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	249,512	228,253		35,996		149,191	34,422	95,002	386,475
Provincial Grants - Other									
Other Revenue			72,250		1,883,232				
	249,512	228,253	72,250	35,996	1,883,232	149,191	34,422	95,002	386,475
<b>Expenses</b>									
Salaries									
Teachers							13,519		
Principals and Vice Principals								43,860	
Educational Assistants		185,082							303,332
Support Staff	20,849					95,612	1,737		
Other Professionals									
Substitutes		147				276		710	
	20,849	185,229	-	-	-	95,888	15,256	44,570	303,332
Employee Benefits	5,212	43,024				22,643	3,113	10,094	68,905
Services and Supplies	223,451		72,250	35,996	1,883,232	30,660	16,053	40,338	14,238
	249,512	228,253	72,250	35,996	1,883,232	149,191	34,422	95,002	386,475
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 75 (Mission)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2018

	<b>Coding and Curriculum Implementation</b>	<b>Priority Measures</b>	<b>Classroom Enhancement Fund - Overhead</b>	<b>Classroom Enhancement Fund - Staffing</b>	<b>BEST</b>	<b>District Literacy</b>	<b>Riverside Electrical</b>	<b>TOTAL</b>
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	51,638	196,856			20,000	12,281	50,000	1,310,287
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education			445,945	4,930,436				6,525,023
Other								1,854,942
	-	-	445,945	4,930,436	-	-	-	8,379,965
<b>Less:</b> Allocated to Revenue	51,638	196,856	445,945	4,930,436		12,281	50,000	8,821,489
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>20,000</b>	-	-	<b>868,763</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education	51,638	196,856	445,945	4,930,436				6,803,726
Provincial Grants - Other							50,000	50,000
Other Revenue						12,281		1,967,763
	51,638	196,856	445,945	4,930,436	-	12,281	50,000	8,821,489
<b>Expenses</b>								
Salaries								
Teachers		157,485		3,662,389				3,833,393
Principals and Vice Principals			41,691					85,551
Educational Assistants								488,414
Support Staff			131,128					249,326
Other Professionals			13,547					13,547
Substitutes			101,452					102,585
	-	157,485	287,818	3,662,389	-	-	-	4,772,816
Employee Benefits		39,371	59,303	895,291				1,146,956
Services and Supplies	51,638		98,824	372,756		12,281	50,000	2,901,717
	51,638	196,856	445,945	4,930,436	-	12,281	50,000	8,821,489
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 75 (Mission)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2018

	2018	2018 Actual			2017
	Budget (Note 17)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Amortization of Deferred Capital Revenue	2,829,994	2,827,868		2,827,868	2,740,813
<b>Total Revenue</b>	2,829,994	2,827,868	-	2,827,868	2,740,813
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,833,953	3,614,955		3,614,955	3,479,338
Transportation and Housing		160,490		160,490	143,710
<b>Total Expense</b>	3,833,953	3,775,445	-	3,775,445	3,623,048
<b>Capital Surplus (Deficit) for the year</b>	(1,003,959)	(947,577)	-	(947,577)	(882,235)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	1,456,000	28,581		28,581	11,709
Local Capital	772,910		2,350,556	2,350,556	1,503,847
<b>Total Net Transfers</b>	2,228,910	28,581	2,350,556	2,379,137	1,515,556
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		1,470,677	(1,470,677)	-	
Tangible Capital Assets WIP Purchased from Local Capital		465,782	(465,782)	-	
<b>Total Other Adjustments to Fund Balances</b>		1,936,459	(1,936,459)	-	
<b>Total Capital Surplus (Deficit) for the year</b>	1,224,951	1,017,463	414,097	1,431,560	633,321
<b>Capital Surplus (Deficit), beginning of year</b>		26,987,046	1,535,220	28,522,266	27,888,945
<b>Capital Surplus (Deficit), end of year</b>		28,004,509	1,949,317	29,953,826	28,522,266

# School District No. 75 (Mission)

Tangible Capital Assets  
Year Ended June 30, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	10,512,959	136,149,869	2,172,569	1,631,830	344,674	414,829	<b>151,226,730</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,517,439		169,151			<b>2,686,590</b>
Deferred Capital Revenue - Other			44,136				<b>44,136</b>
Operating Fund			21,581	7,000			<b>28,581</b>
Local Capital		188,061	195,545	152,734	19,022	915,315	<b>1,470,677</b>
Transferred from Work in Progress		451,313					<b>451,313</b>
	-	3,156,813	261,262	328,885	19,022	915,315	<b>4,681,297</b>
Decrease:							
Deemed Disposals			149,238	382,743	21,642	198,455	<b>752,078</b>
	-	-	149,238	382,743	21,642	198,455	<b>752,078</b>
<b>Cost, end of year</b>	10,512,959	139,306,682	2,284,593	1,577,972	342,054	1,131,689	<b>155,155,949</b>
<b>Work in Progress, end of year</b>		559,750					<b>559,750</b>
<b>Cost and Work in Progress, end of year</b>	10,512,959	139,866,432	2,284,593	1,577,972	342,054	1,131,689	<b>155,715,699</b>
<b>Accumulated Amortization, beginning of year</b>		69,616,832	1,007,113	812,926	180,379	236,608	<b>71,853,858</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		3,168,672	222,958	160,490	68,674	154,651	<b>3,775,445</b>
Decrease:							
Deemed Disposals			149,238	382,743	21,642	198,455	<b>752,078</b>
		-	149,238	382,743	21,642	198,455	<b>752,078</b>
<b>Accumulated Amortization, end of year</b>		72,785,504	1,080,833	590,673	227,411	192,804	<b>74,877,225</b>
<b>Tangible Capital Assets - Net</b>	<b>10,512,959</b>	<b>67,080,928</b>	<b>1,203,760</b>	<b>987,299</b>	<b>114,643</b>	<b>938,885</b>	<b>80,838,474</b>



**School District No. 75 (Mission)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2018

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	451,313				451,313
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	93,968				93,968
Local Capital	465,782				465,782
	559,750	-	-	-	559,750
Decrease:					
Transferred to Tangible Capital Assets	451,313				451,313
	451,313	-	-	-	451,313
<b>Net Changes for the Year</b>	108,437	-	-	-	108,437
<b>Work in Progress, end of year</b>	559,750	-	-	-	559,750

# School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	51,878,590	58,324	268,247	52,205,161
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,686,590	44,136		2,730,726
Transferred from Work in Progress	451,313			451,313
	<u>3,137,903</u>	<u>44,136</u>	<u>-</u>	<u>3,182,039</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,775,465	8,346	44,057	2,827,868
	<u>2,775,465</u>	<u>8,346</u>	<u>44,057</u>	<u>2,827,868</u>
<b>Net Changes for the Year</b>	<u>362,438</u>	<u>35,790</u>	<u>(44,057)</u>	<u>354,171</u>
<b>Deferred Capital Revenue, end of year</b>	<u>52,241,028</u>	<u>94,114</u>	<u>224,190</u>	<u>52,559,332</u>
<b>Work in Progress, beginning of year</b>	451,313			451,313
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	93,968			93,968
	<u>93,968</u>	<u>-</u>	<u>-</u>	<u>93,968</u>
Decrease				
Transferred to Deferred Capital Revenue	451,313			451,313
	<u>451,313</u>	<u>-</u>	<u>-</u>	<u>451,313</u>
<b>Net Changes for the Year</b>	<u>(357,345)</u>	<u>-</u>	<u>-</u>	<u>(357,345)</u>
<b>Work in Progress, end of year</b>	<u>93,968</u>	<u>-</u>	<u>-</u>	<u>93,968</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>52,334,996</u>	<u>94,114</u>	<u>224,190</u>	<u>52,653,300</u>

# School District No. 75 (Mission)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2018

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>			713	683,539	2,226	<b>686,478</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	3,037,653					<b>3,037,653</b>
Provincial Grants - Other			55,250			<b>55,250</b>
Other				98,898	20,700	<b>119,598</b>
	<u>3,037,653</u>	-	<u>55,250</u>	<u>98,898</u>	<u>20,700</u>	<b><u>3,212,501</u></b>
Decrease:						
Transferred to DCR - Capital Additions	2,686,590		44,136			<b>2,730,726</b>
Transferred to DCR - Work in Progress	93,968					<b>93,968</b>
	<u>2,780,558</u>	-	<u>44,136</u>	-	-	<b><u>2,824,694</u></b>
<b>Net Changes for the Year</b>	<u>257,095</u>	-	<u>11,114</u>	<u>98,898</u>	<u>20,700</u>	<b><u>387,807</u></b>
<b>Balance, end of year</b>	<u><b>257,095</b></u>	-	<u><b>11,827</b></u>	<u><b>782,437</b></u>	<u><b>22,926</b></u>	<u><b>1,074,285</b></u>

**ITEM**            **6.1**

**File No. 1110.10 September 2018**

**TO:**                Board of Education  
**FROM:**            Trustee Cairns  
**SUBJECT:**        Letter to BC School Sports and Ministry of Education

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**Recommendation:**

THAT the Board of Education write a letter to BC School Sports (BCSS) and the Ministry of Education advising of our concerns that students are being denied opportunities in sport education due to BCSS denial of students “playing up” due to grade configuration decisions made by elected Boards of Education.

**Rationale:**

BCSS’ ruling is that if students would be “playing up” they are then playing on a team from a different school. We have students being denied opportunities to “play up” in sports because our district Middle School configuration is grades 7 to 9 and the Senior Secondary School configuration is grades 10 to 12. Junior teams are grades 9 and 10. Thus, grade 9 students would be playing on a secondary school team, not a junior or middle school team. To prevent students wanting to participate in secondary school teams due to grade configuration decisions that are approved by Boards of Education to help student achievement objectives is discriminatory.

**ITEM**            **6.2**

**File No. 1110.10 September 2018**

**TO:**                Board of Education  
**FROM:**            Trustee Taylor  
**SUBJECT:**        Change October Public Meeting Date

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**Recommendation:**

That the date of the October Public Board Meeting be changed to October 23rd, 2018.

**Rationale:**

Holding a Public Board Meeting just four days before the civic election provides an unfair advantage to incumbent candidates. I believe that there is little reason to justify a meeting during the election month as policy and practice is able to guide staff decision making. Holding the meeting after the election still allows the outgoing trustees to exercise the legal mandate they will maintain until the new Board is sworn in.

In the past, such meetings have been held and they have included both the old and the new Board Members with only the old Board Members having the authority to vote but both old and newly elected trustees being given the right to enter into discussion.

**ITEM**            **6.3**

**File No. 1110.10 September 2018**

TO:                Board of Education  
FROM:            Trustee Taylor  
SUBJECT:        Trustee Remuneration

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**Recommendation:**

THAT the remuneration for Trustees will remain unchanged until the issue can receive full consideration during 2019/2020 budget discussions.

**Rationale:**

It is important that trustees set an example of directing funding to areas where it has a direct impact on student learning. This is particularly important when we consider a projected dip in enrolment and unclear government funding levels could result in a short fall and place planned initiatives in jeopardy. It should also be noted that the data provided by the Secretary Treasurer, when combined with the value of health benefits, place Mission Trustee remuneration well above trustee remuneration in most school districts.

This motion will also allow the issue to be discussed publicly during the election period and provide a background for the newly appointed Board to have a detailed examination of the issue in context of the overall School District budget.

**Board of Education Meeting - Public**  
**June 19, 2018 commencing at 6:30pm**  
**Deroche Elementary School, 10340 N Deroche Road, Deroche BC**

**Members Present:**

Chair Tracy Loffler  
Trustee Rick McKamey  
Trustee Randy Cairns  
Trustee Jim Taylor  
Trustee Shelley Carter

**Staff Present:**

Superintendent Angus Wilson  
Secretary Treasurer Corien Becker  
Assistant Superintendent Larry Jepsen  
Executive Assistant Aleksandra Zwierzchowska (Recorder)

## 1. CALL TO ORDER

The meeting was called to order at 6:30 pm by the Chairperson. The Chair acknowledged the meeting was being held on Stó:lō Territory. There are four First Nation Bands within the boundaries of the Mission School District: Leq:a'mel, Sq'èwlets, Kwantlen, and Matsqui First Nations.

## 2. Adoption of Agenda

One Addition:

6.4 Policy for Groups or Associations Accessing Schools and Students

**MOVED and Seconded that the Agenda be amended as presented.**

**CARRIED**

## 3. Delegations/Presentations

The Principal of Deroche Elementary introduced the school's Teacher Librarian, Anne Titford, to lead five students in singing a Halq'emeylem Blessing Song.

Following the song, the Principal shared a slide show about the progress in the Forest and Stream Education Program.

## 4. Unfinished Business

No Unfinished Business presented.

## 5. Staff Reports

### 5.1 International Field Trip: Chile

**MOVED and Seconded that École Mission Secondary School's field trip application for approximately thirty (30) grade 11 and 12 students to travel to Chile, Puerto Aldea, from March 14 to March 29 2019, be approved.**

**CARRIED**

### 5.2 International Field Trip: China

**MOVED and Seconded that École Mission Secondary School's field trip application for students in grades 10, 11, 12 to travel to China, from March 14 to March 25, 2019, be approved.**

**CARRIED**

5.3 High Risk Field Trip: Rendall Park

**MOVED and Seconded** that École Mission Secondary School's high risk field trip application for a maximum of fifteen (15) grade 10, 11, and 12 students to travel to Rendall Park on June 21, 2018, be approved.

**CARRIED**

5.4 BAA Courses

**MAIN MOTION**

**MOVED and Seconded** that the following Board / Authority Authorized courses be approved:

- Basketball Training Competing and Officiating 10
- Community Recreation 10
- English Language for Learners – Level 1
- Football 10
- Hockey Skills 10 – 12
- Lacrosse Academy 10
- Leadership 10
- Rugby 10
- Self-Efficacy 10
- Volleyball Intelligence and Officiating 10

**AMENDMENT**

**MOVED and Seconded** that the following sentence be added to the main motion, with the requirement that sportsmanship be included in the course competencies.

**CARRIED**

**AMENDED MOTION**

**MOVED and Seconded** that the following Board / Authority Authorized courses be approved with the requirement that sportsmanship be included in the course competencies:

- Basketball Training Competing and Officiating 10
- Community Recreation 10
- English Language for Learners – Level 1
- Football 10
- Hockey Skills 10 – 12
- Lacrosse Academy 10
- Leadership 10
- Rugby 10
- Self-Efficacy 10
- Volleyball Intelligence and Officiating 10

**CARRIED**

The Superintendent provided clarification that the listed courses are existing courses. Upon reviewing the package for the Board/ Authority Authorized (BAA) courses, the Board agreed to add sportsmanship as a core competency for all the BAA courses.

5.5 Installation of Cameras – Riverside College



**MOVED and Seconded** that up to seven (7) cameras be installed at Riverside College for monitoring the inside of the school, including the entrances to the building, and the back outside areas where the remainder of the maintenance staff park the white fleet vehicles.

**CARRIED**

5.6 Junior Drag Racing Activity

**MOVED and Seconded** that the Drag Racing Program at the two high schools and two middle schools, be approved.

**CARRIED**

5.7 2018-2019 Board Meeting Schedule

**MOVED and Seconded** that the 2018-2019 Committee of the Whole/ Board of Education Schedules be approved.

**CARRIED**

The Secretary Treasurer mentioned that the Inaugural Meeting is scheduled for November 20, 2018. This information will be updated on the meeting schedule.

5.8 2018 School Trustee Elections

**That the following resolutions be approved:**

1. **MOVED and Seconded** that the following appointments for the 2018 Mission School District Fraser Valley Rural Area School Trustee Election be approved:
  - a. **Jamie Schween** Chief Election Officer
  - b. **Pam Loat**, Deputy Chief Election Officer
  - c. **Christina Mooney**, Deputy Chief Election Officer

**CARRIED**

2. **MOVED and Seconded** that the following appointments for the 2018 District of Mission School Trustee Election be approved:
  - a. **Mike Younie**, Chief Election Officer
  - b. **Jennifer Russell**, Deputy Chief Election Officer

**CARRIED**

3. **MOVED and Seconded** that the Secretary Treasurer be authorized to execute the agreements with the District of Mission and the Fraser Valley Regional District for the conduct of the trustee elections on behalf of School District #75 (Mission).

**CARRIED**

4. **MOVED and Seconded** that the three readings and adoption of Bylaw No 2018-4, a Bylaw to establish various procedures and requirements to be applied in the conduct of general school elections and other trustee elections, be considered at one meeting.

**CARRIED**

5. **MOVED and Seconded** that Bylaw No 2018-4, a Bylaw to establish various procedures and requirements to be applied in the conduct of general school elections and other trustee elections, be approved as read a first time.

**CARRIED**

6. **MOVED and Seconded that Bylaw No 2018-4, a Bylaw to establish various procedures and requirements to be applied in the conduct of general school elections and other trustee elections, be approved as read a second time.**

**CARRIED**

7. **MOVED and Seconded that Bylaw No 2018-4, a Bylaw to establish various procedures and requirements to be applied in the conduct of general school elections and other trustee elections, be approved as read a third time and finally adopted.**

**CARRIED**

Clarification was provided that this is the procedure that has been used in the past. The election for the Trustees of School District 75 will be held in October 2018. To prepare for the election, the School District must update any required changes to the bylaw prior to August 2018, appoint the chief and deputy election officers for the two election areas, and approve agreements with the District of Mission and the Fraser Valley Regional District to conduct the election. The election process begins in August.

5.9 Draft Budget Development, Monitoring and Reporting Policy

**MOVED and Seconded that the draft Budget Development, Monitoring and Reporting policy be approved.**

**CARRIED**

The Secretary Treasurer advised that the Financial Governance and Accountability framework recommends that Boards of Education develop a budget, monitoring and reporting policy by June 30, 2018. The draft policy was presented to the Committee of the Whole for recommendations. No feedback was received. The Board welcomes feedback to be submitted at a later time.

5.10 2019-2020 Five Year Capital Plan

**MOVED and Seconded that the 2019-2020 Five Year Capital Plan dated June 2018 be approved and submitted to the Ministry.**

**CARRIED**

The Ministry of Education has directed each School District to develop a five-year capital plan. The plan should be based off the Long Range Facilities Plan (LRFP) and to be submitted to the Province by June 30, 2018. This doesn't guarantee that the Province will approve all the listed items. The school district will receive a response next year from the government with the approved items.

5.11 2018-2019 Annual Budget Bylaw

**MOVED and Seconded that the following resolutions be approved:**

**THAT the required three (3) readings and adoption of School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2018/2019 be carried out in one meeting.**

**CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2018/2019 be approved as read a first time.**

**CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2017/2018 be approved as read a second time.**

**CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2017/2018 be approved as read a third time and finally adopted.**

**CARRIED**

The Secretary Treasurer advised that enrolment has declined for the 2018-2019 school year. Projections are lower than the enrolment figures for September 2017, as such, the school district needs to control spending to avoid a deficit.

The budget includes a two (2) percent salary increase for Exempt Staff.

The format of the annual budget that is submitted to the Ministry can be found on page 77 of the agenda package.

5.12 Projected Surplus

The Secretary Treasurer referred to the Reserve Funds Policy which outlines guidelines for handling surplus funds. The policy requires a review of the projected surplus in June. As such the school district is projecting a \$600,000 surplus. We are not recommending that any of the funds are transferred to reserve funds at this time, pending the final enrolment projections.

5.13 Superintendent Report for 2017-2018

The Superintendent advised that there is an error on the agenda cover, the report is for the 2017-2018 school year.

Programmes and Plans for the coming year:

- The District is expanding vocational opportunities via the Riverside Electrical programme.
- In academics, support of JUMP Math is in place for elementary classes.
- The implementation of the new curriculum at the 10-12 years will be in full swing for 2018/19.
- A new initiative to have Halq'emeylem language and culture at the Middle School level has been undertaken in 2017/18 and will expand this year.
- A dramatic restructuring of Board policies and district procedures has been underway in the last year, and will likely be near completion this time next year. Our focus on openness and transparency, and modern policy and procedure, will make Mission Public Schools a leader in this area.
- As noted previously, planning to expand our capacity for students is a key reality for the next five years. We will be working on this extensively in the coming year.

5.14 Reporting out from May 29, 2018 Special Closed Meeting with DoM and June 19, 2018 Closed Meeting

The Superintendent reported that at the Closed Board meeting on May 15, 2018, the Board discussed personnel and student matters.

The Board discussed student safety, land, and district growth at the Special Closed Meeting on May 29, 2018.

The Board discussed personnel and student matters at the Closed Board meeting on June 19, 2018.

## 6. New Business

### 6.1 Motion to BCSTA Provincial Council

**MOVED and Seconded that BCSTA be requested to develop policy guidelines and templates for preventing, and/or addressing discrimination, harassment, and poisoned work environments of Boards of Education and individual trustees, be approved.**

#### **CARRIED**

Poisoned work environments are those where harassment, discrimination, unfair treatment is known, and condoned. The purpose of this motion is to engage BCSTA in developing a policy explicit to the Boards of Education to mitigate this issue.

### 6.2 Motion re: Placement of a Community Police Office at the Mission Leisure Centre

**MOVED and Seconded that the Board of Education recommend to the District of Mission, that the District consider the placement of a community police office at the Mission Leisure Centre.**

#### **CARRIED**

The idea for this item was presented by a partner group at the Committee of the Whole meeting. The Board hopes that the District of Mission takes this recommendation into serious consideration. Staff will prepare a letter to the District of Mission informing them of this motion.

### 6.3 Memorandum of Understanding- Survey

#### **MAIN MOTION**

**MOVED and Seconded that the Board of Education determine if they would like to submit one survey response as a Board or one per Trustee.**

#### **AMENDMENT**

**Revise the motion to read, that the Board of Education submit one survey per Trustee to BCSTA regarding the Memorandum of Understanding.**

#### **CARRIED**

#### **AMENDED MOTION**

**THAT the Board of Education submit one survey per Trustee to BCSTA regarding the Memorandum of Understanding.**

#### **CARRIED (Opposed: Trustee Cairns)**

The Board expressed concerns with the completing the survey as the conversation should be debated openly at the BCSTA AGM.

### 6.4 Policy for Groups or Associations Accessing Schools and Students

**MOVED and Seconded that before operating in a school and interacting with our students vetting will be done by senior administration staff and the superintendent will decide to grant or deny permission and advise the Board.**

## **CARRIED**

The rationale behind the motion is to ensure groups, associations, and other organizations or their representatives are vetted to ensure students are protected in their diversity and belonging.

### **7. Minutes of Previous Meetings**

**MOVED and Seconded that the Board of Education Public meeting minutes dated May 15, 2018 be approved.**

## **CARRIED**

### **8. Information Items**

No information items were provided.

### **9. Correspondence**

The following items were shared as information:

- 9.1 Ltr RE: Funding Model Review, SD 57(Prince George)
- 9.2 Ltr: RE: Unfunded Expenses, SD 57 (Prince George)
- 9.3 Ltr RE: Funding Model Review, SD 52 ( Prince Rupert)

### **10. Committee Minutes/ Liaison Reports**

Trustees reported on attending the memorial of Heather Stewart, presentation at Windebank, Heritage Park Middle School family dinner, Air Cadets Ceremony, Cook Awards, SOGI Salish Weaving & Honouring Ceremony, Fraserview Honouring Ceremony, MPSD Retirement Dinner, Meeting with environmental parties, Cupcake Ceremony at Mission Secondary School, Hatzic Family Dinner, CUPE Retirement, one Trustee joined the Rotary Club, request to join BC Sports Committee, Mission Community Foundation Board, presented an Award at Hatzic, presented at Midday Rotary Club, Raising Digitally Responsible Youth Parent Session, meetings and conversations re: Safety & other concerns at MSS, Joint Meeting with the District of Mission, Committee of the Whole meeting re: 2018-2019 Budget, Student Recognition Dinner at HPMS for Aboriginal Students, Riverside, Fraserview, Summit Commencement on June 20, 2018 and the MSS Commencement happening on June 23, 2018.

### **11. Announcements**

No announcements were made.

### **12. Question Period**

Q: Will the policy for groups or associations accessing schools and students be discussed at the Committee of the Whole meeting in September 2018?

R: The Superintendent advised that the procedure for this item does not exist. The process will involve seeking approval from the Principal who will contact the Superintendent to issue approval.

# Minutes



The Mission Teachers' Union retirement social will be held at the Elks Hall at 3pm on June 20, 2018.

The Mission Teachers' Union is finalizing the outstanding numbers for remedies, \$500,000 is owed in remedy. Many teachers are requesting payouts.

Q: Does the revised surplus factor in a payment for remedy payout.

R: The Secretary Treasurer advised that the remedy payout is factored in the surplus.

### 13. Adjournment

**MOVED and Seconded that the Board adjourn the meeting.**

**CARRIED**

The meeting adjourned at 8:10 pm.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Secretary Treasurer



July 13, 2018

To All Board Chairs:

I am writing to inform you that the Funding Model Review (FMR) consultations undertaken by the Independent Review Panel have now concluded and the Panel is continuing to contemplate their recommendations based on what they have heard and learned. I am pleased to report that the panel heard from all sixty school districts as well as from the First Nations Education Steering Committee and over 30 education partners and stakeholder groups either in person or in writing. Written submissions received by the panel can be viewed [here](#) and the Panel's "What we Heard" paper can be found [here](#).

I expect to receive a report with recommendations from the Independent Panel this summer, and anticipate I will be able to share the Panel's full report later this winter. To ensure appropriate technical expertise from the sector is incorporated, Ministry of Education staff will call upon the Technical Review Committee as needed throughout this process and will be establishing a small Implementation Advisory Committee to ensure we consider the most appropriate transition plan. Between now and March 2019, I will keep you informed on progress with regular updates, similar to this one.

Thank you for your participation and engagement in this significant review of our provincial funding model for education. This is not an easy task but I am confident we will be a stronger public school system as a result of our collective efforts and shared commitment to student success.

Deputy Minister, D. Scott MacDonald, will be circulating a copy of this letter through his weekly DM Bulletin. If you have any questions or comments, please contact [K12FundingReview@gov.bc.ca](mailto:K12FundingReview@gov.bc.ca).

Sincerely,

Rob Fleming  
Minister

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## UPDATE

For Immediate Release  
2018AG0061-001534  
Aug. 3, 2018

Ministry of Attorney General

### **Province celebrates Pride weekend with plans for human rights commission**

VICTORIA – On the eve of Vancouver's annual Pride festival, government has signalled its intention to introduce legislative amendments to the Human Rights Code this fall.

These amendments, when passed, will re-establish a human rights commissioner for British Columbia and support progress on gender equity and LGBTQ rights.

The proposed amendments to the code will create an independent human rights commissioner who reports to the legislative assembly.

“This new human rights commission will work with people throughout B.C. to promote equality and fairness,” said David Eby, Attorney General. “The 16 years of British Columbia being the only province without a provincial organization dedicated to the promotion and protection of human rights are coming to an end.”

The commissioner will have the key functions of educating British Columbians on human rights as well as examining and addressing issues of discrimination, and will have the mandate to develop educational tools, policies and guidelines to promote human rights and combat widespread patterns of inequality and discrimination in society.

“Knowing that B.C. will finally again have a human rights commission to stand up for gender equality and human rights for all of us is a great reason to celebrate during the upcoming Pride festival and parade,” said Spencer Chandra Herbert, MLA for Vancouver-West End. “When groups are targeted by hate, we as a government and a society must act. These changes will be a big step forward toward building a more inclusive and welcoming community for all.”

The proposed legislation follows an eight-week public engagement, conducted in fall 2017, that asked British Columbians what they want most from a human rights commission. Ravi Kahlon, Parliamentary Secretary for Sport and Multiculturalism, led the extensive consultation, culminating in the December 2017 report, *A Human Rights Commission for the 21st Century: British Columbians Talk About Human Rights*.

Once the legislation has passed, an all-party committee will be formed to unanimously recommend a commissioner who will be subject to approval by the house.

#### **Quick Facts:**

- The Attorney General's mandate letter includes direction to re-establish a human rights commission in the province.
- British Columbia's former commission was dismantled in 2002. B.C. is the only province in Canada that does not have such a body.



- The 2017 report set out 25 recommendations for the new human rights commission, the BC Human Rights Tribunal and the Human Rights Clinic, as well as recommendations for priority issues for the incoming commissioner.

**Learn More:**

To read the report and recommendations, visit:

<https://engage.gov.bc.ca/app/uploads/sites/213/2017/12/HRC-Final-Report.pdf>

**Contact:**

Ministry of Attorney General

Media Relations

778 678-1572

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# Frankly Speaking

## SEPTEMBER 2018

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## The Opioid Epidemic: How do educators become more accountable during the crisis?

Dr. Blye Frank, Dean, Faculty of Education, the University of British Columbia, hosts the second installment of FRANKLY SPEAKING on Saturday, September 22nd, 2018.

Last year across Canada an average of 11 people lost their lives per day due to an opioid overdose. British Columbia suffered the greatest losses with roughly 4 of those 11 deaths per day. 2017 saw a record number of opioid-related deaths in Vancouver with 365 fatal overdoses – almost double the amount in 2016 and over triple that of 2014. Across British Columbia and Canada the opioid crisis has become a pandemic, and one that effects primarily young people. As leaders and educators it is our duty to learn about how we can help combat this crisis.

*FRANKLY SPEAKING provides alumni and friends of UBC's Faculty of Education with the opportunity to hear from prominent speakers on featured topics relevant to the field of education.*

If you are interested, please see details and RSVP below.

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### **Saturday, September 22nd, 2018**

12:30 – 1:00 PM Registration

1:00 – 2:20 PM Program

2:20 – 3:00 PM Reception\*

### **Ponderosa Ballroom**

UBC Point Grey Campus

6445 University Blvd

Vancouver, BC

**Cost:** Complimentary

*\*light afternoon refreshments and conversations*