

Agenda

Committee of the Whole Meeting

December 5, 2017 at 3:30pm

District Education Office, 33046 – 4th Avenue, Mission, BC

1. CALL TO ORDER

The Board Chair will acknowledge that this meeting is being held on Traditional Territory.

2. ADOPTION OF AGENDA

3. DELEGATIONS/ PRESENTATIONS

4. CURRICULUM – Standing Item

5. UNFINISHED BUSINESS

6. STAFF REPORTS

6.1 2017 Annual Report / 2016-17 Audited Financial Statements	Action	Pg 1
6.2 2016-17 Statement of Financial Information	Action	Pg 66
6.3 Student Absenteeism Update	Information	Pg 124

7. NEW BUSINESS

7.1 Facilities Upgrades to Washroom / Changeroom Signs	Discussion	Pg 125
7.2 Riverside College – Next Steps, January Meeting	Discussion	Pg 126
7.3 Stave Falls – Non-Enrolment	Discussion	Pg 127
7.4 Student Transition Plans: Elementary to Middle / Middle to High School	Discussion	Pg 128

8. MINUTES OF PREVIOUS MEETINGS

8.1 Committee of the Whole Meeting Minutes, October 3, 2017	Action	Pg 129
8.2 Committee of the Whole – Special Meeting Minutes, October 10, 2017	Action	Pg 136
8.3 Committee of the Whole Meeting Minutes, November 7, 2017	Action	Pg 140

9. INFORMATION ITEMS

9.1 District Parent Advisory Council, Meeting Minutes, November 20, 2017	Information	Pg 147
--	-------------	--------

10. ADJOURNMENT

ITEM 6.1 Action

TO: Board of Education
FROM: Secretary Treasurer
SUBJECT: 2017 Annual Report / 2016-2017 Audited Financial Statements

Recommendation:

THAT the June 30, 2017 Annual Report, including the 2016-2017 financial statements, be reviewed and forwarded to the Regular Board meeting on December 19, 2017.

Executive Summary:

The draft 2017 annual report is presented to the Committee of the Whole for review prior to publishing the document for distribution. The annual report includes the June 30, 2017 financial statements with the auditor's report, a report on the School District activities for the 2016/2017 school year, and a summary of financial activities.

Background:

Staff prepared the June 30, 2017 financial statements on the District's financial activities for the period from July 1, 2016 to June 30, 2017. The financial statements were audited by KPMG and accepted by the Board in September, and subsequently submitted to the Province before September 30th 2017, along with the auditor's report.

The School Act requires that the School District publish the financial statements together with the auditor's report for distribution to the public before December 31, 2017. In order to provide meaningful information to the public, the annual report includes additional information in the form of a management report on the operational and financial activities for the fiscal year.

Options:

The draft report is presented for consideration prior to publishing the report.

Strategic Priority:

The annual report expands on the reporting process to provide more information to the public on the activities of Mission Public Schools, in an open and transparent process.

Policy, Regulation, Legislation:

The preparation of the financial statements is heavily regulated through Public Sector Accounting Body and provincial regulation.

Analysis and Impact:

This annual report expands on the requirement to publish the financial statements, and provides an annual report with more information on activities and financial results for the 2016/2017 school year. The objective is to summarize the pertinent information from the school year into this document. As such, it is a work in progress, with more information to be added in future years.

Public Consultation:

The issuance of the annual report is within the "inform" category of the IAP2 spectrum of public participation.

Implementation

The 2017 Annual Report will be presented in the final published format for the December 19, 2017 Board meeting. It will be available on the School District website prior to the public meeting.

Attachments:

- a. Draft 2017 Annual Report
- b. 2016-2017 Financial Statements

Students first.



**Mission
Public Schools**

Contents

Message from the Board Chair	2
Message from the Superintendent	3
The Board of Education.....	4
Trustees	4
Vision, Mission.....	5
Strategic Plan	6
Operations	7
Organizational Structure.....	7
Programs.....	8
Student Enrolment	8
2016/2017 highlights.....	9
Financial Statement Analysis	15
Audited Financial Statements	22

Message from the Board Chair



On behalf of the Board of Education of School District 75, I would like to acknowledge that Mission Public Schools operate on the unceded and ancestral territory of the Sto:lo people, and that our District is on Kwantlen, Leq'a:mel, Matsqui, and Scowlitz territories. I am very proud of the work that the Board and District have done over the last year laying the groundwork for educational improvement and growth here in Mission. As a Board, we work as a team of individuals committed to bettering the educational outcomes of each student in our District's

schools. Mission Public Schools is a great place to learn and work! Mission Public Schools is a progressive district, and we want to be at the cutting edge of pedagogy, technology, and innovative educational practice. Our highly skilled employees are motivated by a passion to improve the life chances of every child. Further, we want our education system to be one of equity of opportunity for everyone. The Board continues to work hard – and ask hard questions – to ensure that our District's team creates a positive learning environment for our students. We also recognise that working as a team with teachers, support staff, principals, and District staff ensures the best results for everyone.

The Board is also focussing on the future, in the form of advocating for our students to be in modern buildings, with the latest technologies and supports in place. We do this while being mindful of the resources allocated to us and ensuring every dollar is well spent in our District.

I look forward to working with my fellow Trustees to continue this good work in the coming year and to continue to support the efforts of our staff to build a world class education system right here in Mission.

Message from the Superintendent



What an exciting time to be in Mission! Mission is, in every sense, growing. We are seeing new homes, new faces, and new opportunities every day. This means more students, which can lead to challenges as our schools fill up, yet these are good challenges! But we aren't just adding classrooms; we are expanding our resources in mathematics, early literacy, indigenous pedagogy, career education, and more. We are rebuilding – from the ground up – what it means to be a technologically literate person in this century. This includes a new technology backbone and hardware,

but also professional development on how to best utilise these new assets. We are also moving ahead with the new secondary curriculum, and revised elementary report card structures have been well received by both staff and parents.

I am continuously impressed with the innovation, insight, and passionate work of Mission Public Schools' staff, and evidence of that can be found in this report. In the following report you can appreciate some of the tremendous effort of all our staff, from financial to operations and especially our educators. Should further questions arise from the documents, contact me at angus.wilson@mpsd.ca.

The Board of Education

The Mission Public School District, No. 75 (MPSD) is governed by a Board of Trustees, in accordance with the School Act of British Columbia. Trustees are elected every four years, with the next election scheduled for October 2018.

Trustees

In 2014, five trustees were elected to govern the Mission Public School District, No. 75 (MPSD). The Chair and Vice-chair positions are elected annually by the Board.



Jim Taylor; Tracy Loffler, Vice Chair; Rick McKamey, Chair; Shelley Carter, Randy Cairns

Vision, Mission

The Mission Public School District is guided by the Vision and Mission as well as the Board's Strategic Plan.

Our Vision

Mission Public Schools is an adaptive, forward-thinking public school district dedicated to inspiring a passion for learning within all our students. Our highly skilled employees are motivated by a deep and unwavering commitment to improving the life chances of every child. The achievement of our core purpose is driven by the desire to develop and maintain ethically-based, inclusive and collaborative processes for decision making and program implementation.

Our Mission

Mission Public Schools is dedicated to inspiring a passion for learning and developing the attitudes, skills and knowledge that will enable all students to maximize their potential as positive, responsible participants in our democratic society and the global community.

Picture???

Strategic Plan

Mission Public School District serves a diverse student population, aiming to inspire learning through inclusive high-quality learning environments, so that every student can reach their full potential.

The governance responsibility of the Board includes setting the operating and governance framework for the organization. Good governance practices recommend identifying and communicating priorities for an organization through a strategic plan to help achieve the objective of helping every student to reach their full potential.

In the fall of 2015, the Board of Education initiated the process of creating a strategic plan to set direction for the School District and guide decisions for the years to come. Through the process, the Board committed to focus on student learning, and *to keep student learning at the forefront of Board decision-making*. The Board identified six strategic priorities for 2016-2018 and prepared a list of goals and actions which are detailed in the strategic plan:

The plan focuses on the following areas, providing goals and actions for the organization.

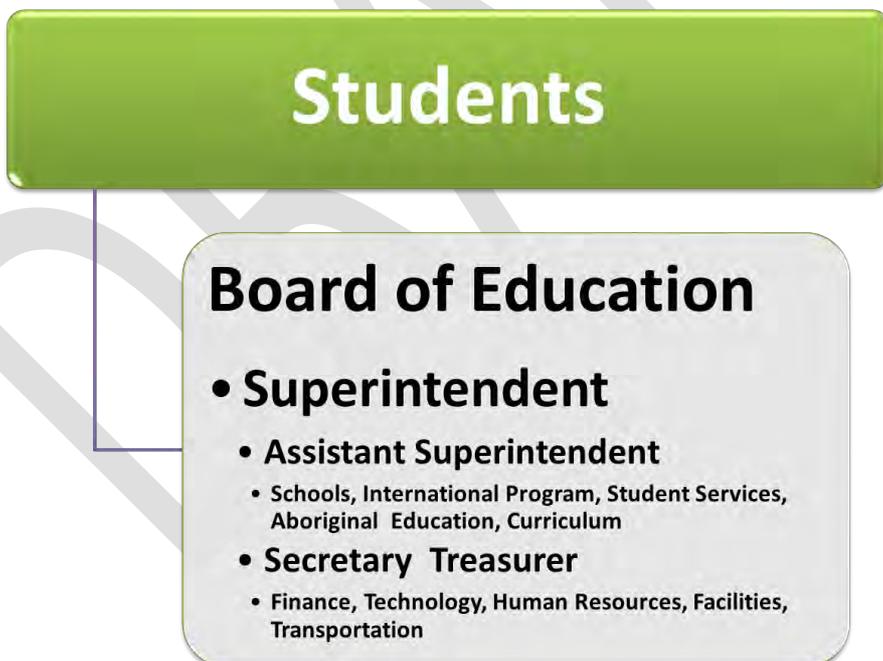
Strategic Priority	Brief Description
Framework for Learning	To provide our students with an educational environment that nurtures the development of an Educated Citizen.
Human Resources to Support Student Learning	Students to benefit from working with well-trained educators, support staff, and leaders.
Plan for Technology	The need for a plan to address the acquisition and use of technology to support the school district.
Communication and Engagement	Effective communication, both internal and external to the School District, and effective public engagement.
Economic Sustainability	Ensure fiscal responsibility attaining a balanced budget.
Governance	Provide effective governance of the Mission Public School District recognizing the responsibility to the public and education partners.

Operations

The Mission Public School District, No 75 (MPSD), is located in the Fraser Valley on the traditional Stó:lō Territory, serving the District of Mission and a part of the Regional District of the Fraser Valley. There are four First Nation Bands within the boundaries of the Mission School District: Leq:a'mel, Sq'èwlets, Kwantlen, and Matsqui First Nations. The School District is located north of the Fraser River, approximately one-hour east of Vancouver British Columbia.

Organizational Structure

With student learning at the forefront of decision making, the Board of Education appoints a Superintendent to lead the organization. The Superintendent is responsible for the overall management and program delivery and achieving the vision of the Board along with delivering the services as mandated by the Province of British Columbia.



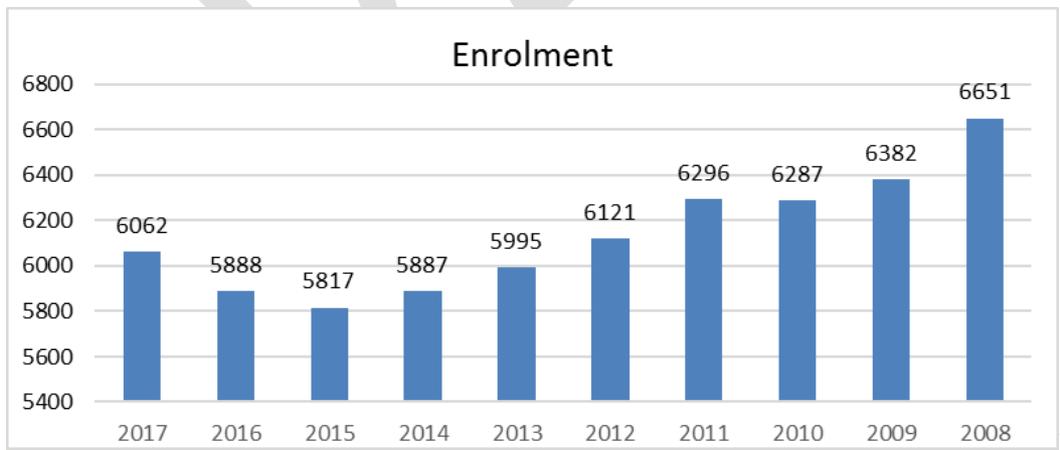
Programs

The School District provides public education to approximately 6,000 full time equivalent (fte) students in twelve elementary schools, two middle schools, one high school, an alternate school, a distant education school, and a trades college. In addition to K – 12 education services, the District also provides a French immersion program, an art based K – 6 school, a traditional K – 6 school, and an outdoor education program. The District is structured with one core 10-12 Secondary school, allowing students to select from an extremely broad selection of courses for the most personalised education possible. Further, the District is exploring expanding Riverside College, a unique grade 12/post secondary institute that focuses on career paths in areas as diverse as electrician and community support worker.

As noted further below, we are very excited about the expansion of Halq’emylem language classes at the Middle School level, with a plan to move into upper grades in the years to come.

Student Enrolment

After years of declining enrolment, the number of students in the Mission Public School District increased in both fiscal years 2016 and 2017. The District of Mission is experiencing growth in development and in-migration from other communities in the lower mainland which is bringing more school aged children into the community. In addition, the international program continues to grow, and the number of international students increased again in fiscal 2017.



¹ Per the FTE report published by the Ministry of Education at <https://www2.gov.bc.ca/gov/content/education-training/administration/resource-management/school-district-financial-reporting/revenue-expenditure-tables/1617-revenue-expenditure-tables>

2016/2017 highlights

The District strives to serve the students in the District while considering the goals and objectives of the Board of Education's strategic plan. The operational highlights of the work to meet the Boards' goals are cited below.

Strategic Plan

Working to support the goals of the Board, the following summarizes a few of the activities and efforts related to the goals the strategic plan.

Framework for learning

Narrative in progress...

Human resources to Support Student Learning

The restoration of class size and composition language shifted the focus of the human resources department. Significant effort was needed to recruit approximately 50 new teachers for the 2017/2018 school year. As such, the staff in human resources worked tirelessly in May and June to recruit new teachers. Plans were put into place to support the department, with changes being implemented in the 2017/2018 year.

Plan for Technology

A strategic plan for technology was developed in the spring of 2017. The plan included upgrading the information technology backbone, servers and wifi, as well as tablets, laptops and computers for students and teachers. The budget was approved to initiate the project in the 2016/2017 year and additional funds for the 2017/2018 school year. Major projects were planned for the summer of 2017, and the project is well underway.

Communication and Engagement

The technology plan included updating of all websites to support better communication efforts. Detailed action plans to support communication and engagement are still in the development stage.

Economic Sustainability

The Board supported a more open and transparent budgeting process for the 2017/2018 school year. With an increase in student enrolment for 2017/2018, the District was in a

stronger financial position, and able to make funding decisions that expands the services. The budget process will continue to evolve.

Governance

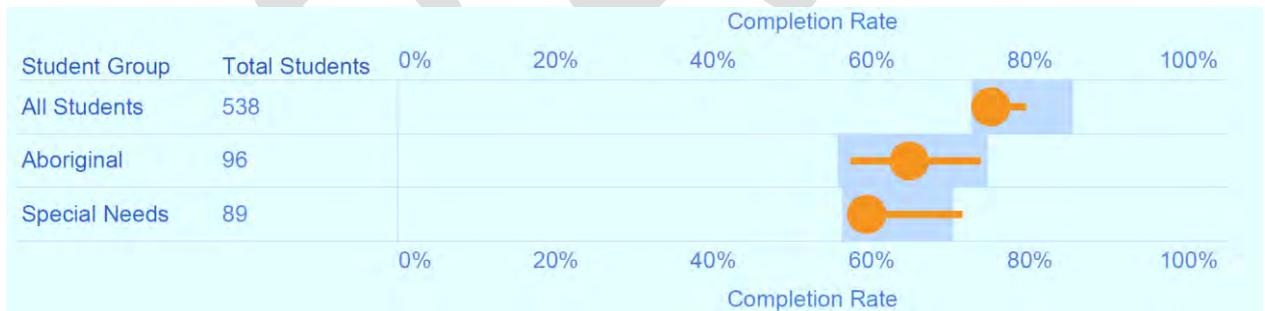
In 2017, the Board implemented a Committee of the Whole structure to provide a more open and inclusive process to engage partners and stakeholders. The format change has allowed significantly more open and transparent discussions on aspects that affect Board decisions. The Board continues to review and monitor the process of governance activities to ensure the transparent participation of partners and stakeholders into the decision making process of the Board.

Student Success

Please note data is largely 2016 and/or 2015/16 sourced

Mission Public Schools performs in the average range for British Columbia. However, the exciting and focused work of our curriculum team in partnership with our teachers in implementation of the new curriculum, notable revisions in mathematics, new career preparation materials, indigenous education resources and the like all show promise at improving the outcomes of our students.

Grade 12 Students



Notably, a relatively smaller number of Mission students attend post secondary compared to other Lower Mainland/Fraser Valley districts. SD 37 (Delta), for example, sends 76% of graduates – 62% of the original cohort- to post secondary; in SD 34 (Abbotsford) it is 65% and 54% respectively. Assets like Riverside College may support improvements in this statistic.

Progress to B.C.
Public Post-Secondary
After K-12 by Fall 2016

263

53% of graduates
39% of original student group

Indigenous Education

Mission is privileged to operate on the unceded and ancestral territories of the Sto:lo people. Our Aboriginal Education department is growing from strength to strength. The recent addition of staff to this department, along with the hiring of a Halq'emeylem Language teacher, show our joint commitment to further growth and success for indigenous students.

Truth

2016-2017 was the first year in a seven-year cycle of Sacred Teachings. The theme of the first year was truth and was represented by the turtle. The Turtle teaches us to be truthful with ourselves first and to be patient in life and with our relations. Truth is represented by the turtle as he was here during creation of Earth and carries the teachings of life on his back. The turtle lives life in a slow and meticulous manner, because he understands the importance of both the journey and the destination. Truth is to know all of these things; apply faith and trust in your teachings; show honour and sincerity in all that you say and do; understand your place in this life and apply that understanding in the way that you walk; and to be true to yourself and all other things.

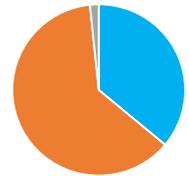
In Mission Public Schools, residing on territory that housed a Residential School into the 1980s, this was a vital starting point for indigenisation of curriculum and pedagogy in the District. Thus, in this first year, extensive work was done on a conversation between students, educators, elders, and the broader community on Mission's past and how we can move forward in a positive manner. The District held a very large Orange Shirt Day commemoration on the grounds of the original Residential School in September of 2016. An even larger event was held in September of 2017.

FSA results currently indicate that indigenous students perform near but below other students in reading and numeracy, but a more significant gap exists in writing. Below: comparison of Gr 4 Reading and Writing FSAs.

Grade 4 – Reading FSA Results

GRADE 4: ABORIGINAL

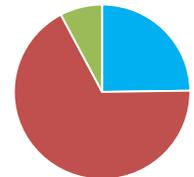
School Year	Writers Only		Participation		Not Yet Meeting		Meeting		Exceeding	
	#	%	#	%	#	%	#	%	#	%
2011/12	82	86	24	29	52	63	6	7		
2012/13	73	87	19	26	47	64	7	10		
2013/14	69	84	20	29	48	70	1	1		
2014/15	69	82	30	43	34	49	5	7		
2015/16	61	81	22	36	38	62	1	2		



■ Not Yet Meeting
 ■ Meeting
 ■ Exceeding

GRADE 4: NON-ABORIGINAL

School Year	Writers Only		Participation		Not Yet Meeting		Meeting		Exceeding	
	#	%	#	%	#	%	#	%	#	%
2011/12	305	87	77	25	213	70	15	5		
2012/13	320	90	63	20	224	70	33	10		
2013/14	299	87	64	21	213	71	22	7		
2014/15	299	93	80	27	203	68	16	5		
2015/16	323	91	80	25	218	67	25	8		



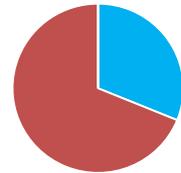
■ Not Yet Meeting ■ Meeting
 ■ Exceeding

Space for a picture or two...

Grade 4 – Writing FSA Results

GRADE 4: ABORIGINAL

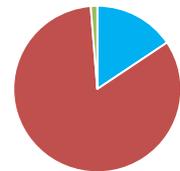
School Year	Writers Only	Participation	Not Yet Meeting		Meeting		Exceeding	
	#	%	#	%	#	%	#	%
2011/12	83	87	22	27	60	72	1	1
2012/13	71	85	16	23	51	72	4	6
2013/14	70	85	28	40	41	59	1	1
2014/15	68	81	24	35	43	63	1	1
2015/16	61	81	19	31	42	69	0	0



■ Not Yet Meeting
■ Meeting
■ Exceeding

GRADE 4: NON-ABORIGINAL

School Year	Writers Only	Participation	Not Yet Meeting		Meeting		Exceeding	
	#	%	#	%	#	%	#	%
2011/12	302	86	54	18	235	78	13	4
2012/13	321	91	59	18	248	77	14	4
2013/14	299	87	94	31	200	67	5	2
2014/15	298	92	59	20	227	76	12	4
2015/16	321	90	50	16	267	83	4	1



■ Not Yet Meeting
■ Meeting
■ Exceeding

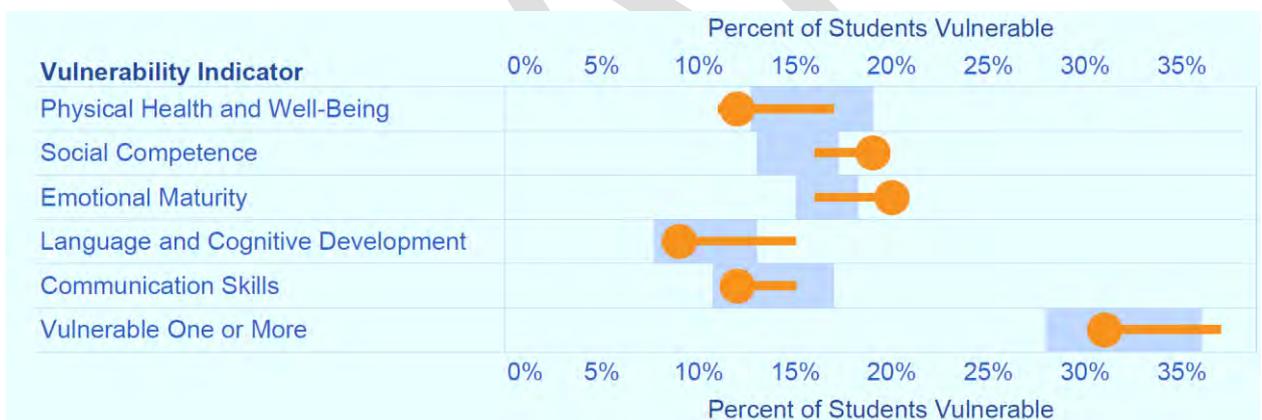
Picture from Aboriginal Education highlight.

Equity and Support

Mission is home to a diverse collection of schools reflective of our community's population and context. We regularly review the Social Service Index (SSI) of each school. The SSI is a measure of factors like Children in Care, Families receiving income assistance and other related factors that are an indicator of student needs. A SSI above 10% is generally considered notable, and above 20% suggests significant needs to support student learning. Two schools register above 20%, five schools fall in the 10 to 20% category, and the remaining schools have an SSI below 10%. Recognizing the unique challenges with children impacted by social challenges, the District allocated additional resources to support the students in the schools with lower SSI scores.

Vulnerable children are those who, without additional support and care, are more likely to experience challenges in their school years and beyond. As with most districts, Mission participates in the Early-years Development Index (EDI)² to understand the vulnerability of students. While the results are within the normal range for BC, they reveal some areas that justify further consideration of support for our youngest students.

EDI Index – Wave 6 (2013-2016)



² <http://earlylearning.ubc.ca> Vulnerability is assessed for each of the five EDI scales. Children whose scores fall below the vulnerability cut-off on a particular EDI scale are said to be vulnerable in that area of development. The EDI data gathered in Wave 6 (2013-2016) show that in Mission School District 31% of children are experiencing vulnerabilities on at least one area of development.

Student Services

The number of students who meet the ministry of education criteria for a designation is growing each year. In 2016-2017 there were 670 students who received a ministry designation, which was up from 618 the previous year. Of the 670 students, 298 were designations that generated supplemental funding for student programming. All students with a designation have an Individual Education Plan (IEP) that is written by teachers in consultation with family and reviewed annually.

We recognize that we have made in advancements in some areas, and have significant room for improvement in others. It is with our families, staff and community that we will continue to listen to and work with for our children and youth in Mission Public Schools.

Special Needs Students - 2015/2016 school year

Transition Rates to next grade:

Grade 9 to 10	92%
Grade 10 to 11	79%
Grade 11 to 12	67%
Completion rate:	59%

In examining the data and implementing the restored contract language for teachers, increased specialist teacher support is planned for the next school year to increase the inclusive learning experience for all students in our schools. The substantial increase of specialized staff including district inclusive mentor teachers, inclusive support and learning specialist teachers, psychologists, speech and language pathologists, as well as, elementary counsellors and a child and youth in care advocate will mean more early intervention and program planning occurring for children and youth. Our Middle and Secondary schools will have alternate school programming on site for students who need a different model.

There will be teacher support for low incidence students in every school and each site will see an increase in special education staffing. Despite the obvious benefits of more specialized teachers we anticipate there will be challenges as we attempt to fill all the positions with qualified applicants. To help support this challenge, we have planned many learning opportunities for the fall for teachers and support staff from our district partners, such as, POPARD, POPFASD, SET-BC, ARC and the Crisis Management Institute. The investment in staffing and professional development is a sign of a firm commitment to providing a space where every student knows and feels a sense of belonging and success in their school.

New Curriculum

BC's new curriculum has been revised to acknowledge the realities of the 21st century globalised world, as well as more focus on a core skill set, rather than simply curricular information. These 'Core Competencies' re-frame the purpose of curricular instruction to help prepare students for the real world as caring, dignified, and contributory members of society. More information can be found at <https://curriculum.gov.bc.ca/>

The implementation of the new curriculum is well underway in Mission Public Schools, with full implementation at the elementary and middle levels during 2016-17. The District Curriculum team has supported teachers and principals through a variety of workshops, in services, resource purchases, website development, and more. Highlights would include the new Jump Math programme, Joyful Literacy initiative, a revised Curriculum Connections website (<https://sd75curriculum.com/>), expanded Siwal Si'wes website (link from www.mpsd.ca), and the My Blueprint career education software; indeed the renewed focus on career education is a central tenet of the new curriculum. Further, in the fall of 2017 new report cards were implemented in the elementary years to better reflect the new curriculum. Revisions to the curriculum at the Middle and Secondary level are in progress.

A recent announcement from the Ministry of Education has altered the pace of the new curriculum in grades 10-12. For 2018-19, grade 10 will be introduced, and 11-12 will be implemented the following year. This will allow our Curriculum Team and secondary teachers to plan more extensively and reflectively with just grade ten as a focus for next year. Post-secondary institutions are now preparing their admissions and courses to better reflect the changes coming to secondary school education throughout British Columbia.

Framework for Enhancing Student Learning Annual Plan 2016-17



“Building Capacity from Within”

Financial Statement Analysis

Beginning with the 2017 – 2018 school year (2018 financial statements), the School District is required to provide a Financial Statement Discussion and Analysis (FSD&A) report. The following information is provided as a preliminary report on some of the key financial information found in the financial statements, with comparative information for prior years. This additional information should be read in conjunction with the audited consolidated financial statements and accompanying notes for the Mission Public School District (No 75) for the fiscal year ended June 30, 2017.

The School District cannot spend more in the year than annual revenue plus funds transferred from surplus or reserve accounts. As such, the School District closely monitors the budget to ensure a deficit is avoided, while putting as many resources as possible into supporting student learning.

Financial Assets

The first statement in the Financial Statements – Statement 1, the Statement of Financial Position – provides the accounting report on the financial position of the District at the end of the accounting period. This statement is often referred to as the balance sheet, which is a familiar term used in business accounting.

This statement shows that the District has an accumulated surplus. The surplus is primarily comprised of tangible capital assets. However, the District is in a relatively stable financial position with liquid financial assets. While the net financial assets are in a deficit position due to the recording of deferred revenue for capital assets, if the financial assets are analyzed without the deferred capital revenue (a liquidity measure), the District has sufficient resources to meet the District’s financial obligations. The result shows that the District has increased its financial position with liquid assets over the past few years. This measure indicates that there are more financial resources available to meet financial obligations than are needed.

NET FINANCIAL ASSETS	2016/ 2017	2015 / 2016	2014 / 2015	2013 / 2014
Net financial assets	(48,751,843)	(49,982,753)	(51,144,749)	(52,875,689)
Remove deferred revenue	53,342,952	52,783,158	53,124,338	53,337,372
Liquid financial assets	4,591,109	2,800,405	1,979,589	461,683
<i>financial assets available to pay for liabilities – a liquidity measure. Statement 1</i>				

Accumulated Surplus

The District maintains three types of reserves; restricted for specific purposes, unrestricted, and restricted for local capital. The most notable change over the past four years is that the District has generated an operating surplus, which has increased the funds available in the unrestricted reserve from \$.4 M to \$1.2 M. Generally, the District has budgeted the unrestricted surplus for use in the following year.

In 2015 the School District established a contingency reserve to ensure the organization had resources available for operational uncertainties that could potentially force the District into a deficit position. Currently, the target for this reserve is 1% of annual operating revenues. Prior to establishing the contingency reserve, the District established a reserve for employee benefits to offset fluctuating costs. This is also a contingency reserve. The District is required to have a formal policy in place with respect to reserves, by June 30, 2018.

The following table provides additional detail on the Note 19 Summary of the Accumulated Surplus, itemizing the funds available in the three categories.

ACCUMULATED OPERATING SURPLUS SUMMARY (note 19)				
Internally Restricted Operating Reserve:	2016/ 2017	2015 / 2016	2014 / 2015	2013 / 2014
School and departments	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	783,073	435,613	472,000	422,165
Unrestricted Operating Reserve				
Held as contingency (1% op rev)	600,073	568,676	535,583	-
Balance unrestricted	1,246,133	522,119	499,666	390,070
Total unrestricted operating reserves	1,846,206	1,090,795	1,035,249	390,070
Total operating reserve funds	2,629,279	1,526,408	1,507,249	812,235
Capital Reserves				
Local capital – allocated to projects	1,063,930	797,000	-	-
Local capital – unallocated	471,290	215,000	215,000	-
Total capital reserves	1,535,220	1,012,000	215,000	-
Total operating and capital reserves	4,164,499	2,538,408	1,722,249	812,235
<i>Reserve funds available for expenditures in addition to annual revenues</i>				

Operating Surplus

The District has generated an operating surplus in each of the last four years. The Primary driver of the surplus is the increase in revenue due to increased student enrolment. Other factors include teacher vacancies that were covered by principals, or other teachers.

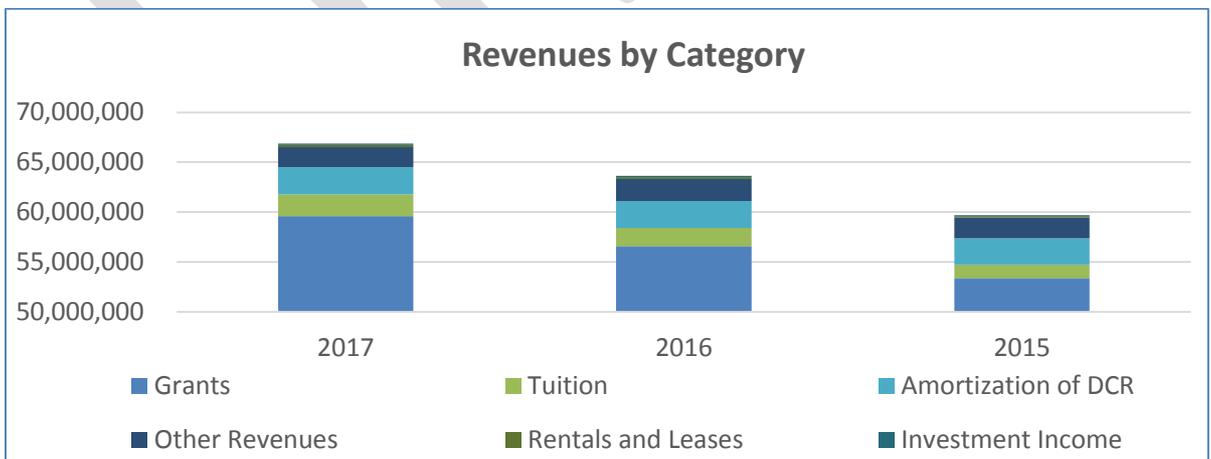
SURPLUS	2016/ 2017	2015 / 2016	2014 / 2015	2013 / 2014
Annual operating surplus	1,102,871	19,159	695,014	960,746
Annual surplus to capital	633,321	1,124,752	437,063	(335,961)
Total annual surplus (Statement 2)	1,736,192	1,143,911	1,132,077	624,785
<i>excess operating revenue over operating expenses in the current year. Schedules 1 & 2</i>				

Revenues

The majority of revenue received by the District comes from grants, with the grant from the ministry of education being the largest portion - 89% in the fiscal 2017 which is consistent with prior years. In 2017, total grant revenues increased by approximately \$3.0 million (5.3%) when compared to fiscal 2016. The increase is mostly due to the \$2.0 million increase in the annual operating grant, \$337,000 for Priority Measures, \$189,000 for Transportation, \$280,000 for the Return of Administrative Savings, and the \$304,000 Student Learning Grant. An increase in grant revenues in 2017 is consistent with the 3% increase in enrolment over fiscal 2016.

Tuition revenue increased to \$2.2 million (2016 - \$1.8 million), an increase of approximately 21%. This is consistent with an increase in international student enrolment.

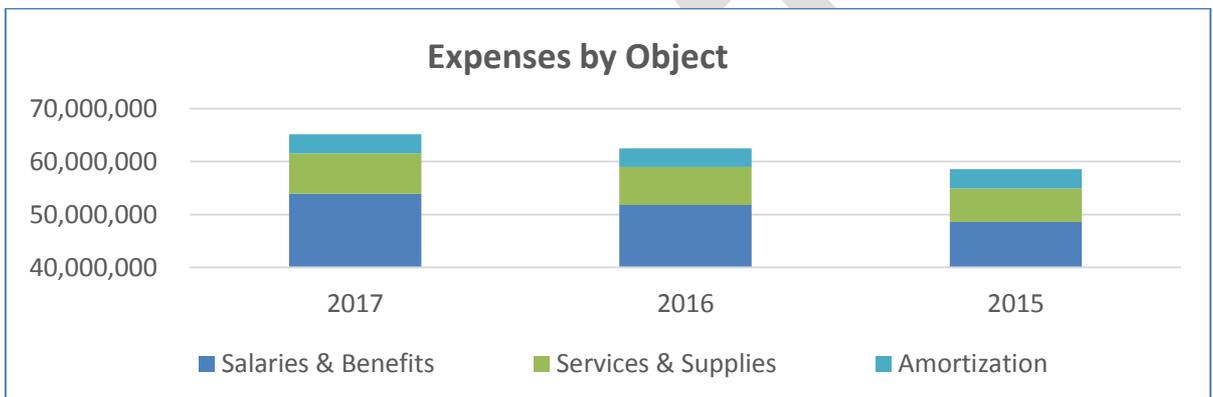
In 2017, other revenues decreased approximately \$200,000. (2016 – \$2.2 million). Other revenue represents 3.4% of total revenues (2016 – 3.9%). The decrease is mainly due to a reduction in collection of busing fees and reduced field trip activity.



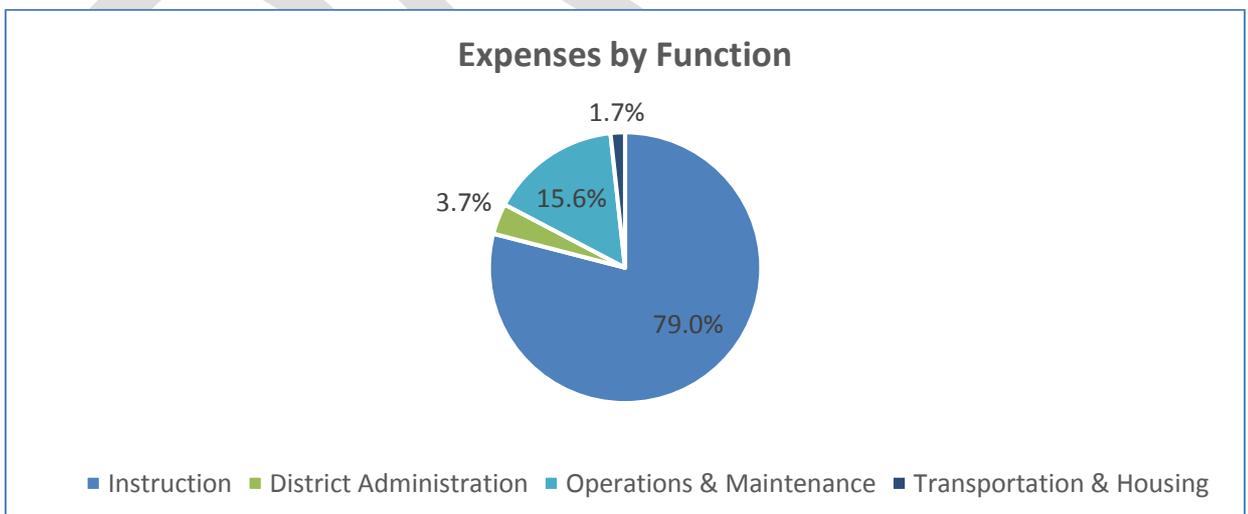
Expenses

In 2017, total annual expenses increased 4.3% over 2016. Consistent with fiscal 2016, salaries and benefits represent 83% of total expenses. Salaries and benefits have increased \$2.1 million to \$53.9 million (2016 - \$51.8 million). This is due to an increase in the rate of pay and increase in the headcount for unionized and non-unionized staff. In addition to regular step increases for staff, the Economic Stability Dividend resulted in a 0.35% salary increase. Teacher headcounts increased as an outcome of rising enrolment and increased funding from the Ministry.

Services and Supplies represents 11.7% of total expenses (2016 – 11.5%) and has increased \$425,000 to \$7.6 million (2016 - \$7.2 million). The increase in services and supplies is consistent with a 3% increase in student enrolment.



Consistent with fiscal 2016, instruction represents 79% of total expenses. Instruction has increased \$2.0 million to \$51.5 million (2016 – \$49.5 million); this increase is due to the \$2.1 increase in salaries and benefits expenses when compared to fiscal 2016 as noted above and is consistent with a 3% increase in student enrolment.



Audited Financial Statements

School District No 74 (Mission)

June 30, 2017

DRAFT

Audited Financial Statements of

School District No. 75 (Mission)

June 30, 2017

School District No. 75 (Mission)

June 30, 2017

Table of Contents

Management Report	1
Independent Auditors' Report	2-3
Statement of Financial Position - Statement 1	4
Statement of Operations - Statement 2	5
Statement of Changes in Net Financial Assets (Debt) - Statement 4	6
Statement of Cash Flows - Statement 5	7
Notes to the Financial Statements	8-24
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	25
Schedule of Operating Operations - Schedule 2	26
Schedule 2A - Schedule of Operating Revenue by Source	27
Schedule 2B - Schedule of Operating Expense by Object	28
Schedule 2C - Operating Expense by Function, Program and Object	29
Schedule of Special Purpose Operations - Schedule 3	31
Schedule 3A - Changes in Special Purpose Funds and Expense by Object	32
Schedule of Capital Operations - Schedule 4	34
Schedule 4A - Tangible Capital Assets	35
Schedule 4B - Tangible Capital Assets - Work in Progress	36
Schedule 4C - Deferred Capital Revenue	37
Schedule 4D - Changes in Unspent Deferred Capital Revenue	38



KPMG LLP
32575 Simon Avenue
Abbotsford BC V2T 4W6
Canada
Telephone (604) 854-2200
Fax (604) 853-2756

INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 75 (Mission), and

To the Minister of Education, Province of British Columbia

We have audited the accompanying financial statements of School District No. 75 (Mission), which comprise the statement of financial position as at June 30, 2017, the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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



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

Opinion

In our opinion, the financial statements of School District No. 75 (Mission) as at and for the year ended June 30, 2017 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants

September 19, 2017

Abbotsford, Canada

School District No. 75 (Mission)

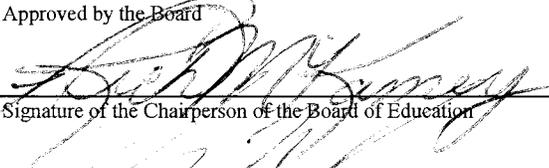
Statement 1

Statement of Financial Position
As at June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	13,948,830	11,113,260
Accounts Receivable		
Due from Province - Ministry of Education	436,675	121,151
Due from LEA/Direct Funding	78,448	74,986
Other (Note 3)	554,334	723,936
Total Financial Assets	<u>15,018,287</u>	<u>12,033,333</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	6,683,669	6,365,499
Unearned Revenue (Note 5)	1,575,861	1,215,851
Deferred Revenue (Note 6)	1,310,287	867,839
Deferred Capital Revenue (Note 7)	53,342,952	52,783,158
Employee Future Benefits (Note 8)	857,361	783,739
Total Liabilities	<u>63,770,130</u>	<u>62,016,086</u>
Net Financial Assets (Debt)	<u>(48,751,843)</u>	<u>(49,982,753)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 11)	79,824,185	79,272,054
Prepaid Expenses	79,203	126,052
Total Non-Financial Assets	<u>79,903,388</u>	<u>79,398,106</u>
Accumulated Surplus (Deficit) (Note 19)	<u>31,151,545</u>	<u>29,415,353</u>

Contractual Obligations and Contingencies (Note 16)

Approved by the Board



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 of Operations
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	58,593,485	59,311,407	56,355,208
Other	300,925	265,353	234,835
Tuition	2,060,500	2,194,635	1,811,351
Other Revenue	2,072,177	1,998,717	2,207,437
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Amortization of Deferred Capital Revenue	2,739,587	2,740,813	2,696,028
Total Revenue	<u>66,091,674</u>	<u>66,867,108</u>	<u>63,619,439</u>
Expenses (Note 18)			
Instruction	52,017,021	51,483,357	49,492,871
District Administration	2,461,011	2,397,128	2,181,772
Operations and Maintenance	10,592,412	10,130,730	9,702,473
Transportation and Housing	1,041,714	1,119,701	1,098,412
Total Expense	<u>66,112,158</u>	<u>65,130,916</u>	<u>62,475,528</u>
Surplus (Deficit) for the year	<u>(20,484)</u>	<u>1,736,192</u>	<u>1,143,911</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		29,415,353	28,271,442
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>31,151,545</u></u>	<u>29,415,353</u>

School District No. 75 (Mission)

Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(20,484)	1,736,192	1,143,911
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,949,173)	(4,175,179)	(3,520,486)
Amortization of Tangible Capital Assets	3,689,096	3,623,048	3,473,387
Total Effect of change in Tangible Capital Assets	(260,077)	(552,131)	(47,099)
Acquisition of Prepaid Expenses	(200,000)	(79,203)	(126,052)
Use of Prepaid Expenses	126,052	126,052	191,236
Total Effect of change in Other Non-Financial Assets	(73,948)	46,849	65,184
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(354,509)</u>	1,230,910	1,161,996
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		1,230,910	1,161,996
Net Financial Assets (Debt), beginning of year		(49,982,753)	(51,144,749)
Net Financial Assets (Debt), end of year		<u>(48,751,843)</u>	<u>(49,982,753)</u>

School District No. 75 (Mission)

Statement of Cash Flows
Year Ended June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,736,192	1,143,911
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(149,384)	213,783
Prepaid Expenses	46,849	65,184
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	318,170	1,379,429
Unearned Revenue	360,010	383,721
Deferred Revenue	442,448	(254,317)
Employee Future Benefits	73,622	(16,935)
Amortization of Tangible Capital Assets	3,623,048	3,473,387
Amortization of Deferred Capital Revenue	(2,740,813)	(2,696,028)
Total Operating Transactions	<u>3,710,142</u>	<u>3,692,135</u>
Capital Transactions		
Tangible Capital Assets Purchased	(3,723,866)	(2,936,451)
Tangible Capital Assets -WIP Purchased	(451,313)	(584,035)
Total Capital Transactions	<u>(4,175,179)</u>	<u>(3,520,486)</u>
Financing Transactions		
Capital Revenue Received	3,300,607	2,354,848
Total Financing Transactions	<u>3,300,607</u>	<u>2,354,848</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>2,835,570</u>	<u>2,526,497</u>
Cash and Cash Equivalents, beginning of year	<u>11,113,260</u>	<u>8,586,763</u>
Cash and Cash Equivalents, end of year	<u><u>13,948,830</u></u>	<u><u>11,113,260</u></u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>13,948,830</u>	<u>11,113,260</u>
	<u><u>13,948,830</u></u>	<u><u>11,113,260</u></u>
Supplementary Cash Flow Information		

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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, 2017

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, 2017

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, 2017

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 19 – 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, 2017

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, 2017

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

	2017	2016
Due from Federal Government	\$ 75,814	\$ 60,135
Benefit plans surplus	326,017	472,791
Other	152,503	191,010
Total accounts receivable - other	\$ 554,334	\$ 723,936

4. Accounts payable and accrued liabilities – other

	2017	2016
Trade payables	\$ 2,139,923	\$ 1,899,467
Salaries and benefits payable	3,987,104	3,910,401
Accrued vacation pay	556,642	555,631
Total accounts payable and accrued liabilities – other	\$ 6,683,669	\$ 6,365,499

5. Unearned revenue

	2017	2016
Balance, beginning of year	\$ 1,215,851	\$ 832,130
Changes for the year:		
Increase:		
Tuition fees	1,569,211	1,136,068
Transportation fees	6,650	79,783
	<u>1,575,861</u>	<u>1,215,851</u>
Decrease:		
Tuition fees recognized as revenue	1,136,068	778,762
Transportation fees recognized as revenue	79,783	53,368
	<u>1,215,851</u>	<u>832,130</u>
Net change for the year	360,010	383,721
Balance, end of year	\$ 1,575,861	\$ 1,215,851

	2017	2016
Unearned revenue comprised of:		
Tuition Fees	1,569,211	1,136,068
Transportation Fees	6,650	79,783
	<u>\$ 1,575,861</u>	<u>\$ 1,215,851</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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.

	2017	2016
Balance, beginning of year	\$ 867,839	\$ 1,122,156
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education	2,694,274	2,023,456
Provincial grants - Other	-	50,000
Other revenue	1,867,151	1,728,078
	<u>4,561,425</u>	<u>3,801,534</u>
Decrease:		
Allocated to revenue	(4,118,977)	(4,055,851)
Net change for the year	<u>442,448</u>	<u>(254,317)</u>
Balance, end of year	<u><u>\$ 1,310,287</u></u>	<u><u>\$ 867,839</u></u>

	2017	2016
Deferred revenue comprised of:		
Provincial grants – Ministry of Education	\$ 303,059	\$ 108,042
Provincial grants – other	50,000	50,000
School generated funds	817,736	587,586
Other revenue	139,492	122,211
	<u>\$ 1,310,287</u>	<u>\$ 867,839</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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.

	2017	2016
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 51,630,409	\$ 52,495,097
Increases:		
Capital additions	3,315,565	1,831,340
Decreases:		
Amortization	(2,740,813)	(2,696,028)
Net change for the year	574,752	(864,688)
Balance, end of year	\$ 52,205,161	\$ 51,630,409
Deferred capital revenue not subject to amortization		
Work in progress	451,313	584,035
Total deferred capital revenue, end of year	\$ 52,656,474	\$ 52,214,444
	2017	2016
Unspent deferred capital revenue		
Balance, beginning of year	\$ 568,714	\$ 629,241
Increases:		
Provincial grants – Ministry of Education	3,107,133	2,217,393
Provincial grants – Other	62,107	-
Other	131,367	137,455
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,731,530)	(1,831,340)
Transfer to deferred capital revenue - work in progress	(451,313)	(584,035)
Net change for the year	117,764	(60,527)
Balance, end of year	\$ 686,478	\$ 568,714
Total deferred capital revenue, end of year	\$ 53,342,952	\$ 52,783,158

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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.

Assumptions

Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	2.75%	2.50%
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

	2017	2016
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 1,084,270	\$ 1,048,537
Service Cost	81,669	82,327
Interest Cost	27,251	24,130
Benefit Payments	(87,172)	(144,473)
Increase (Decrease) in obligation due to Plan Amendment	0	(61,581)
Actuarial (Gain) Loss	(82,197)	135,330
Accrued Benefit Obligation – March 31	<u>\$ 1,023,821</u>	<u>\$ 1,084,270</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued Benefit Obligation - March 31	\$ 1,023,821	\$ 1,084,270
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,023,821)	(1,084,270)
Employer Contributions After Measurement Date	25,937	34,403
Benefits Expense After Measurement Date	(27,647)	(27,230)
Unamortized Net Actuarial (Gain) Loss	168,170	293,358
Accrued Benefit Asset (Liability) - June 30	<u>\$ (857,361)</u>	<u>\$ (783,739)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability (Asset) - July 1	\$ 783,739	\$ 800,674
Net Expense for Fiscal Year	152,327	135,192
Employer Contributions	(78,705)	(152,127)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 857,361</u>	<u>\$ 783,739</u>

Components of Net Benefit Expense

Service Cost	\$ 81,648	\$ 82,163
Interest Cost	27,689	24,910
Immediate Recognition of Plan Amendment	0	(61,581)
Amortization of Net Actuarial (Gain)/Loss	42,990	89,700
Net Benefit Expense (Income)	<u>\$ 152,327</u>	<u>\$ 135,192</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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, 2017, the School District had \$ nil borrowings (2016: \$ 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, 2017, the School District had \$ nil borrowings (2016: \$ nil) under this lease.

11. Tangible capital assets

	2017	2016
Net book value:		
Sites	\$ 10,512,959	\$ 10,512,959
Buildings	66,533,036	66,194,169
Buildings – work in progress	451,313	584,035
Furniture & equipment	1,165,457	1,191,083
Vehicles	818,902	357,976
Computer software	164,296	233,899
Computer hardware	178,222	197,933
Total net book value, tangible capital assets	\$ 79,824,185	\$ 79,272,054

	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Cost:				
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
Total cost	147,927,395	4,759,214	(1,008,566)	151,678,043
Accumulated amortization:				
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
Total amortization	68,655,341	3,623,048	(424,531)	71,853,858
Total net book value	\$ 79,272,054	\$ 1,136,167	\$ (584,035)	\$ 79,824,185

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

11. Tangible capital assets (continued)

Cost:	Balance at July 1, 2015	Additions	Disposals	Balance at June 30, 2016
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	130,473,542	2,242,114	-	132,715,656
Furniture & equipment	1,694,101	551,109	(80,285)	2,164,925
Vehicles	1,399,285	28,564	(293,070)	1,134,777
Computer software	531,187	-	(179,831)	351,357
Computer hardware	515,718	114,664	(166,697)	463,686
Work in progress	-	584,035	-	584,035
Total cost	145,126,792	3,520,486	(719,883)	147,927,395
Accumulated amortization:				
Sites	-	-	-	-
Buildings	63,488,037	3,033,450	-	66,521,487
Furniture & equipment	857,162	196,965	(80,285)	973,842
Vehicles	928,514	141,357	(293,070)	776,801
Computer software	209,646	87,643	(179,831)	117,458
Computer hardware	418,478	13,972	(166,697)	265,753
Total amortization	65,901,837	3,473,387	(719,883)	68,655,341
Total net book value	\$ 79,224,955	\$ 47,099	\$ -	\$ 79,272,054

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, 2015 the Teachers' Pension Plan has about 45,000 active members and approximately 36,000 retired members. As at December 31, 2015, the Municipal Pension Plan has about 189,000 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.

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.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

12. Employee pension plans (continued)

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 \$5,129,834 for employer contributions to the plans for the year ended June 30, 2017 (2016: \$5,378,251).

13. Interfund transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2017, were as follows:

- Assets purchased by Operating for Capital \$ 11,709
- Local Capital allocation from Operating to Capital \$ 1,503,847

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. Budget figures

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 21, 2017. The Board adopted a preliminary annual budget on June 21, 2016. 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, 2017

15. Budget figures (continued)

Statement 2	2017 Amended	2017 Preliminary	Budget change
Revenue			
Provincial Grants			
Ministry of Education	\$ 58,593,485	\$ 57,777,290	\$ 816,195
Other	300,925	250,925	50,000
Tuition	2,060,500	1,780,000	280,500
Other revenue	2,072,177	2,133,013	(60,836)
Rentals and leases	215,000	135,000	80,000
Investment income	110,000	100,000	10,000
Amortization of deferred capital revenue	2,739,587	2,720,703	18,884
Total Revenue	66,091,674	64,896,931	1,194,743
Expense			
Instruction	52,017,021	51,736,019	281,002
District administration	2,461,011	2,291,866	169,145
Operations and maintenance	10,592,412	10,117,474	474,938
Transportation and housing	1,041,714	1,007,299	34,415
Total expense	66,112,158	65,152,658	959,500
Net revenue (expense)	(20,484)	(255,727)	235,243
Surplus (deficit) budgeted allocation (retirement)	574,822	-	574,822
Budgeted surplus (deficit) for the year	\$ 554,338	\$ (255,727)	\$ 810,065
Statement 4			
Surplus (deficit) for the year	\$ (20,484)	\$ (255,727)	\$ 235,243
Effect of change in tangible capital assets			
Acquisition of tangible capital assets			
From operating and special purpose funds	(1,503,847)	(635,000)	(868,847)
From deferred capital revenue	(2,445,326)	(1,995,139)	(450,187)
Total acquisition of tangible capital assets	(3,949,173)	(2,630,139)	(1,319,034)
Amortization of tangible capital assets	3,689,096	3,611,430	77,666
Total effect of change in tangible capital assets	(260,077)	981,291	(1,241,368)
Acquisitions of prepaid expenses	(200,000)	(200,000)	-
Use of prepaid expenses	126,052	200,000	(73,948)
	(73,948)	-	(73,948)
(Increase) decrease in net financial assets (debt)	\$ (354,509)	\$ 725,564	\$ (1,080,073)

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

16. Contingencies

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

17. 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, 2017, the liability is not reasonably determinable.

18. Expense by object

	2017	2016
Salaries and benefits	\$ 53,888,928	\$ 51,808,141
Services and supplies	7,618,940	7,194,000
Interest	-	-
Amortization	3,623,048	3,473,387
Total expense by object	\$ 65,130,916	\$ 62,475,528

19. Accumulated surplus

	2017	2016
Restricted (appropriated) operating surplus for:		
Schools and departments	\$ 258,566	\$ 136,456
Aboriginal education	50,288	16,247
Employee benefit plan	282,910	282,910
Student learning grant	191,309	-
Total restricted (appropriated) operating surplus	783,073	435,613
Unrestricted operating surplus	1,846,206	1,090,795
Total operating surplus available for future operations	2,629,279	1,526,408
Restricted local capital reserve available for capital projects	1,535,220	1,012,000
Invested in tangible capital assets	26,987,046	26,876,945
Total capital surplus	28,522,266	27,888,945
Total accumulated surplus	\$ 31,151,545	\$ 29,415,353

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

20. 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.

21. 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 and investments as they are placed in recognized British Columbia institutions and the School District invests solely in term deposits at this time.

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 they invest solely in term deposits that have a maturity date of no more than 3 years.

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, 2017

21. 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.

22. 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, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,526,408		27,888,945	29,415,353	28,271,442
Changes for the year					
Surplus (Deficit) for the year	2,618,427		(882,235)	1,736,192	1,143,911
Interfund Transfers					
Tangible Capital Assets Purchased	(11,709)		11,709	-	
Local Capital	(1,503,847)		1,503,847	-	
Net Changes for the year	1,102,871	-	633,321	1,736,192	1,143,911
Accumulated Surplus (Deficit), end of year - Statement 2	2,629,279	-	28,522,266	31,151,545	29,415,353

School District No. 75 (Mission)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	56,366,426	56,824,431	54,042,893
Other	250,925	265,353	213,041
Tuition	2,060,500	2,194,635	1,811,351
Other Revenue	379,896	366,716	485,695
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Total Revenue	<u>59,382,747</u>	<u>60,007,318</u>	<u>56,867,560</u>
Expenses			
Instruction	48,354,785	47,635,132	45,707,772
District Administration	2,424,659	2,397,128	2,181,772
Operations and Maintenance	6,632,564	6,380,640	6,099,691
Transportation and Housing	1,041,714	975,991	957,055
Total Expense	<u>58,453,722</u>	<u>57,388,891</u>	<u>54,946,290</u>
Operating Surplus (Deficit) for the year	<u>929,025</u>	<u>2,618,427</u>	<u>1,921,270</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>574,822</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,503,847)	(11,709)	(1,105,111)
Local Capital		(1,503,847)	(797,000)
Total Net Transfers	<u>(1,503,847)</u>	<u>(1,515,556)</u>	<u>(1,902,111)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,102,871</u>	<u>19,159</u>
Operating Surplus (Deficit), beginning of year		1,526,408	1,507,249
Operating Surplus (Deficit), end of year		<u>2,629,279</u>	<u>1,526,408</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 19)		783,073	435,613
Unrestricted		1,846,206	1,090,795
Total Operating Surplus (Deficit), end of year		<u>2,629,279</u>	<u>1,526,408</u>

School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	55,266,975	55,370,100	53,349,901
INAC/LEA Recovery	(156,896)	(156,896)	(152,352)
Other Ministry of Education Grants			
Pay Equity	725,901	725,901	725,901
Funding for Graduated Adults		1,712	1,141
Transportation Supplement	188,900	188,900	
Economic Stability Dividend		32,157	43,783
Return of Administrative Savings	280,146	280,146	
Carbon Tax Grant	50,000	49,647	50,000
Student Learning Grant		303,900	
FSA	11,400	12,964	13,769
Curriculum Implementation			10,750
Shoulder Tappers		10,900	
Skills Training		5,000	
Total Provincial Grants - Ministry of Education	56,366,426	56,824,431	54,042,893
Provincial Grants - Other	250,925	265,353	213,041
Tuition			
Continuing Education	230,500	309,534	181,408
International and Out of Province Students	1,830,000	1,885,101	1,629,943
Total Tuition	2,060,500	2,194,635	1,811,351
Other Revenues			
LEA/Direct Funding from First Nations	156,896	156,896	152,352
Miscellaneous			
Transportation Fees		375	135,448
Pay For Service - Riverside	35,000	27,967	22,487
Clarke Theatre Support	110,000	85,000	110,000
Other Revenues	78,000	96,478	65,408
Total Other Revenue	379,896	366,716	485,695
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Total Operating Revenue	59,382,747	60,007,318	56,867,560

School District No. 75 (Mission)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Salaries			
Teachers	23,805,500	23,413,381	22,613,474
Principals and Vice Principals	3,377,983	3,385,277	3,154,847
Educational Assistants	5,232,000	5,335,742	4,779,775
Support Staff	6,039,020	6,118,577	5,932,094
Other Professionals	1,659,010	1,661,085	1,630,949
Substitutes	1,996,300	2,044,971	1,820,406
Total Salaries	42,109,813	41,959,033	39,931,545
Employee Benefits	10,635,851	9,855,149	10,024,628
Total Salaries and Benefits	52,745,664	51,814,182	49,956,173
Services and Supplies			
Services	1,750,768	1,628,648	1,577,608
Student Transportation	22,500	38,629	30,780
Professional Development and Travel	402,100	418,718	414,907
Rentals and Leases	1,000		
Dues and Fees	89,800	82,899	101,359
Insurance	184,000	177,038	125,979
Supplies	2,069,158	2,048,450	1,769,813
Utilities	1,188,732	1,180,327	969,671
Total Services and Supplies	5,708,058	5,574,709	4,990,117
Total Operating Expense	58,453,722	57,388,891	54,946,290

School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	18,942,373	811,626	42,237	350,317		1,608,169	21,754,722
1.03 Career Programs	472,051	115,062	28,462	319,988		1,047	936,610
1.07 Library Services	998,398					7,134	1,005,532
1.08 Counselling	965,156						965,156
1.10 Special Education	1,812,224	116,071	4,378,555	389,530	72,370	193,481	6,962,231
1.30 English Language Learning	143,516		256,588			438	400,542
1.31 Aboriginal Education	79,663	100,195	629,900	34,916		10,629	855,303
1.41 School Administration		2,123,191		1,068,942	70,969	73,976	3,337,078
1.62 International and Out of Province Students				92,037	121,942		213,979
1.64 Other				16,700	138,673		155,373
Total Function 1	23,413,381	3,266,145	5,335,742	2,272,430	403,954	1,894,874	36,586,526
4 District Administration							
4.11 Educational Administration		96,530		86,243	360,793		543,566
4.40 School District Governance					86,213		86,213
4.41 Business Administration		22,602		283,190	631,154	3,373	940,319
Total Function 4	-	119,132	-	369,433	1,078,160	3,373	1,570,098
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,622	108,832	12,065	168,519
5.50 Maintenance Operations				2,675,481		108,768	2,784,249
5.52 Maintenance of Grounds				198,834			198,834
5.56 Utilities							-
Total Function 5	-	-	-	2,921,937	108,832	120,833	3,151,602
7 Transportation and Housing							
7.41 Transportation and Housing Administration				28,885	70,139		99,024
7.70 Student Transportation				525,892		25,891	551,783
Total Function 7	-	-	-	554,777	70,139	25,891	650,807
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	23,413,381	3,385,277	5,335,742	6,118,577	1,661,085	2,044,971	41,959,033

School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget	2016 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	21,754,722	5,165,671	26,920,393	1,263,921	28,184,314	27,627,803	26,477,877
1.03 Career Programs	936,610	209,380	1,145,990	190,075	1,336,065	1,123,900	1,327,251
1.07 Library Services	1,005,532	232,578	1,238,110	35,436	1,273,546	1,214,400	1,108,091
1.08 Counselling	965,156	205,276	1,170,432	4,876	1,175,308	1,158,390	957,333
1.10 Special Education	6,962,231	1,679,699	8,641,930	116,469	8,758,399	9,630,669	8,716,747
1.30 English Language Learning	400,542	95,951	496,493	21,773	518,266	512,350	434,953
1.31 Aboriginal Education	855,303	180,950	1,036,253	219,111	1,255,364	1,305,752	1,274,863
1.41 School Administration	3,337,078	764,119	4,101,197	248,465	4,349,662	4,880,781	4,569,371
1.62 International and Out of Province Students	213,979	53,858	267,837	326,979	594,816	712,900	650,282
1.64 Other	155,373	24,129	179,502	9,890	189,392	187,840	191,004
Total Function 1	36,586,526	8,611,611	45,198,137	2,436,995	47,635,132	48,354,785	45,707,772
4 District Administration							
4.11 Educational Administration	543,566	142,758	686,324	129,236	815,560	810,570	601,672
4.40 School District Governance	86,213	27,628	113,841	54,191	168,032	167,404	187,517
4.41 Business Administration	940,319	219,511	1,159,830	253,706	1,413,536	1,446,685	1,392,583
Total Function 4	1,570,098	389,897	1,959,995	437,133	2,397,128	2,424,659	2,181,772
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	168,519	36,395	204,914	169,023	373,937	419,752	289,044
5.50 Maintenance Operations	2,784,249	623,839	3,408,088	1,012,822	4,420,910	4,658,280	4,469,845
5.52 Maintenance of Grounds	198,834	39,705	238,539	166,927	405,466	365,800	371,131
5.56 Utilities	-	-	-	1,180,327	1,180,327	1,188,732	969,671
Total Function 5	3,151,602	699,939	3,851,541	2,529,099	6,380,640	6,632,564	6,099,691
7 Transportation and Housing							
7.41 Transportation and Housing Administration	99,024	27,407	126,431	2,606	129,037	133,270	121,020
7.70 Student Transportation	551,783	126,295	678,078	168,876	846,954	908,444	836,035
Total Function 7	650,807	153,702	804,509	171,482	975,991	1,041,714	957,055
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	41,959,033	9,855,149	51,814,182	5,574,709	57,388,891	58,453,722	54,946,290

School District No. 75 (Mission)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	2,227,059	2,486,976	2,312,315
Other	50,000		21,794
Other Revenue	1,692,281	1,632,001	1,721,742
Total Revenue	<u>3,969,340</u>	<u>4,118,977</u>	<u>4,055,851</u>
Expenses			
Instruction	3,662,236	3,848,225	3,785,099
District Administration	36,352		
Operations and Maintenance	270,752	270,752	270,752
Total Expense	<u>3,969,340</u>	<u>4,118,977</u>	<u>4,055,851</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			21,330	102,211	36,352	587,586		33,335	4,744
Add: Restricted Grants									
Provincial Grants - Ministry of Education	270,752	1,120,568					161,227	29,400	101,708
Other				60,600		1,806,551			
	270,752	1,120,568	-	60,600	-	1,806,551	161,227	29,400	101,708
Less: Allocated to Revenue	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Deferred Revenue, end of year	-	-	-	107,211	35,996	817,736	-	18,569	-
Revenues									
Provincial Grants - Ministry of Education	270,752	1,120,568	21,330		356		161,227	44,166	106,452
Other Revenue				55,600		1,576,401			
	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Expenses									
Salaries									
Teachers		717,455						10,900	
Principals and Vice Principals									40,880
Educational Assistants		180,819							
Support Staff	48,022						103,233	4,284	
Substitutes		5,436					279		
	48,022	903,710	-	-	-	-	103,512	15,184	40,880
Employee Benefits	12,005	216,858					28,414	3,008	8,561
Services and Supplies	210,725		21,330	55,600	356	1,576,401	29,301	25,974	57,011
	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

	Coding and Curriculum Implementation	Priority Measures	BEST	District Literacy	Riverside Electrical	TOTAL
	CommunityLINK \$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			20,000	12,281	50,000	867,839
Add: Restricted Grants						
Provincial Grants - Ministry of Education	383,207	63,818	563,594			2,694,274
Other						1,867,151
	383,207	63,818	563,594	-	-	4,561,425
Less: Allocated to Revenue	383,207	12,180	366,738	-	-	4,118,977
Deferred Revenue, end of year	-	51,638	196,856	20,000	12,281	50,000
Revenues						
Provincial Grants - Ministry of Education	383,207	12,180	366,738			2,486,976
Other Revenue						1,632,001
	383,207	12,180	366,738	-	-	4,118,977
Expenses						
Salaries						
Teachers			290,762			1,019,117
Principals and Vice Principals						40,880
Educational Assistants	266,440					447,259
Support Staff						155,539
Substitutes		598	7,577			13,890
	266,440	598	298,339	-	-	1,676,685
Employee Benefits	62,269	17	66,929			398,061
Services and Supplies	54,498	11,565	1,470			2,044,231
	383,207	12,180	366,738	-	-	4,118,977
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 75 (Mission)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual			2016 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	2,739,587	2,740,813		2,740,813	2,696,028
Total Revenue	<u>2,739,587</u>	<u>2,740,813</u>	-	<u>2,740,813</u>	2,696,028
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,689,096	3,479,338		3,479,338	3,332,030
Transportation and Housing		143,710		143,710	141,357
Total Expense	<u>3,689,096</u>	<u>3,623,048</u>	-	<u>3,623,048</u>	3,473,387
Capital Surplus (Deficit) for the year	<u>(949,509)</u>	<u>(882,235)</u>	-	<u>(882,235)</u>	(777,359)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,503,847	11,709		11,709	1,105,111
Local Capital			1,503,847	1,503,847	797,000
Total Net Transfers	<u>1,503,847</u>	<u>11,709</u>	<u>1,503,847</u>	<u>1,515,556</u>	1,902,111
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		980,627	(980,627)	-	
Total Other Adjustments to Fund Balances		<u>980,627</u>	<u>(980,627)</u>	-	
Total Capital Surplus (Deficit) for the year	<u>554,338</u>	<u>110,101</u>	<u>523,220</u>	<u>633,321</u>	1,124,752
Capital Surplus (Deficit), beginning of year		26,876,945	1,012,000	27,888,945	26,764,193
Capital Surplus (Deficit), end of year		<u>26,987,046</u>	<u>1,535,220</u>	<u>28,522,266</u>	27,888,945

School District No. 75 (Mission)

Tangible Capital Assets
Year Ended June 30, 2017

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,512,959	132,715,656	2,164,925	1,134,779	351,356	463,685	147,343,360
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,339,727		330,409			2,670,136
Deferred Capital Revenue - Other			61,394				61,394
Operating Fund			11,709				11,709
Local Capital		510,451	127,809	274,227		68,140	980,627
Transferred from Work in Progress		584,035					584,035
	-	3,434,213	200,912	604,636	-	68,140	4,307,901
Decrease:							
Deemed Disposals			193,268	107,585	6,682	116,996	424,531
	-	-	193,268	107,585	6,682	116,996	424,531
Cost, end of year	10,512,959	136,149,869	2,172,569	1,631,830	344,674	414,829	151,226,730
Work in Progress, end of year		451,313					451,313
Cost and Work in Progress, end of year	10,512,959	136,601,182	2,172,569	1,631,830	344,674	414,829	151,678,043
Accumulated Amortization, beginning of year		66,521,487	973,842	776,801	117,458	265,753	68,655,341
Changes for the Year							
Increase: Amortization for the Year		3,095,345	226,539	143,710	69,603	87,851	3,623,048
Decrease:							
Deemed Disposals			193,268	107,585	6,682	116,996	424,531
			-	193,268	6,682	116,996	424,531
Accumulated Amortization, end of year		69,616,832	1,007,113	812,926	180,379	236,608	71,853,858
Tangible Capital Assets - Net	10,512,959	66,984,350	1,165,456	818,904	164,295	178,221	79,824,185

School District No. 75 (Mission)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	584,035				584,035
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	451,313				451,313
	451,313	-	-	-	451,313
Decrease:					
Transferred to Tangible Capital Assets	584,035				584,035
	584,035	-	-	-	584,035
Net Changes for the Year	(132,722)	-	-	-	(132,722)
Work in Progress, end of year	451,313	-	-	-	451,313

School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	51,310,792		319,617	51,630,409
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,670,136	61,394		2,731,530
Transferred from Work in Progress	584,035			584,035
	<u>3,254,171</u>	<u>61,394</u>	<u>-</u>	<u>3,315,565</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,686,373	3,070	51,370	2,740,813
	<u>2,686,373</u>	<u>3,070</u>	<u>51,370</u>	<u>2,740,813</u>
Net Changes for the Year	<u>567,798</u>	<u>58,324</u>	<u>(51,370)</u>	<u>574,752</u>
Deferred Capital Revenue, end of year	<u>51,878,590</u>	<u>58,324</u>	<u>268,247</u>	<u>52,205,161</u>
Work in Progress, beginning of year	584,035			584,035
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	451,313			451,313
	<u>451,313</u>	<u>-</u>	<u>-</u>	<u>451,313</u>
Decrease				
Transferred to Deferred Capital Revenue	584,035			584,035
	<u>584,035</u>	<u>-</u>	<u>-</u>	<u>584,035</u>
Net Changes for the Year	<u>(132,722)</u>	<u>-</u>	<u>-</u>	<u>(132,722)</u>
Work in Progress, end of year	<u>451,313</u>	<u>-</u>	<u>-</u>	<u>451,313</u>
Total Deferred Capital Revenue, end of year	<u>52,329,903</u>	<u>58,324</u>	<u>268,247</u>	<u>52,656,474</u>

School District No. 75 (Mission)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2017

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	14,316			552,172	2,226	568,714
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	3,107,133					3,107,133
Provincial Grants - Other			62,107			62,107
Other				131,367		131,367
	<u>3,107,133</u>	<u>-</u>	<u>62,107</u>	<u>131,367</u>	<u>-</u>	<u>3,300,607</u>
Decrease:						
Transferred to DCR - Capital Additions	2,670,136		61,394			2,731,530
Transferred to DCR - Work in Progress	451,313					451,313
	<u>3,121,449</u>	<u>-</u>	<u>61,394</u>	<u>-</u>	<u>-</u>	<u>3,182,843</u>
Net Changes for the Year	<u>(14,316)</u>	<u>-</u>	<u>713</u>	<u>131,367</u>	<u>-</u>	<u>117,764</u>
Balance, end of year	<u>-</u>	<u>-</u>	<u>713</u>	<u>683,539</u>	<u>2,226</u>	<u>686,478</u>

ITEM 6.2 Action

TO: Board of Education
 FROM: Secretary Treasurer
 SUBJECT: 2016-2017 Audited Financial Statements – Auditor Presentation

Recommendation:

THAT pursuant to the *Financial Information Act* (the “*Act*”) the Statement of Financial Information be reviewed and forwarded to the Regular Board meeting on December 19, 2017.

Executive Summary:

The 2015-2016 Statement of Financial Information (SOFI) report contains all the information as prescribed by the *Financial Information Act*.

Background:

Staff prepared the June 30, 2017 Statement of Financial Information as prescribed by legislation. The significant documents included in the report are the Schedule of Remuneration and Expenses, the Schedule of Payments for Goods and Services, and the Audited Financial Statements.

Options:

The draft report is presented for consideration prior to publishing the report.

Strategic Priority:

n/a

Policy, Regulation, Legislation:

The SOFI report is prepared in accordance with the *Financial Information Act*.

Analysis and Impact:

The following summarizes the information presented for the past three years:

	2016/2017	2015/2016	2014/2015
\$ employees > \$75,000	19,856,659	19,597,532	12,844,313
\$ employees < \$75,000	24,940,417	22,921,370	27,041,851
Total Remuneration	44,890,328	42,611,839	39,978,362

	2016/2017	2015/2016	2014/2015
\$ vendors > \$25,000	32,910,877	30,947,113	28,377,901
\$ vendors < \$25,000	4,403,339	3,940,200	2,327,560
Total Goods & Services	36,954,216	34,887,313	30,705,461

Public Consultation:

The issuance of the SOFI report is within the “inform” category of the IAP2 spectrum of public participation.

Implementation

The 2017 SOFI will be presented in the final published format for the December 19, 2017 Board meeting. It will be available on the School District website prior to the public meeting.

Attachments:

- a. Draft 2017 SOFI Report



School District No. 75

STATEMENT OF FINANCIAL INFORMATION

For Year Ended June 30, 2017

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2017

TABLE OF CONTENTS

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Schedule of Debt
5. Schedule of Guarantee and Indemnity Agreements
6. Schedule of Remuneration and Expenses
7. Statement of Severance Agreements
8. Schedule of Payments for the Provision of Goods and Services
9. Reconciliation or Explanation of Differences to Audited Financial Statements
10. Audited Financial Statements



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

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

DECLARATION AND SIGNATURES

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

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

Statement of Financial Information for Year Ended June 30, 2017

Financial Information Act-Submission Checklist

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

School District #75 (Mission)

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2017

MANAGEMENT REPORT

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

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

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

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

On behalf of School District #75 (Mission):

Angus Wilson, Superintendent

Date:

Corien Becker, Secretary Treasurer

Date:

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

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2017

SCHEDULE OF DEBT

Information on all debt is included in the School District Audited Financial Statements. The School District has no debt to report for the fiscal year ended June 30, 2017.

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

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

**School District No. 75 (Mission)
Fiscal Year Ended June 30, 2017**

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 75 (Mission) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation for the fiscal year ended June 30, 2017.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

Mission Public Schools
Year Ended June 30, 2017
Schedule of Remuneration & Expenses

Name	Remuneration	Expense
Elected Officials:		
CAIRNS, RANDY	\$ 17,773.02	\$ 2,626.41
CARTER, SHELLEY	17,840.22	7,660.63
LOFFLER, TRACY	19,059.30	2,357.84
McKAMEY, RICK	20,807.10	961.54
TAYLOR, JAMES	17,773.02	-
Total Elected Officials	\$ 93,252.66	\$ 13,606.42

Detailed Employees > 75,000.00:

Position:

AASLAND, WENDI ANN	TEACHER	\$ 87,732.08	\$ 1,181.45
ABBOT, CHRISTINE	VICE-PRINCIPAL	97,235.79	37.91
ABERCROMBIE, MICHAEL	PRINCIPAL	113,879.14	212.49
ALDERSON, TRICIA	VICE-PRINCIPAL	91,047.22	-
ALDRIDGE, JULIE	TEACHER	80,640.00	-
ALVES, TAMARA K	TEACHER	85,397.88	-
AMAYA, JODIE	TEACHER	81,192.74	-
ANDERSON, CAMILLE	TEACHER	81,193.28	480.76
ANDERSON, CYNTHIA D	VICE-PRINCIPAL	103,178.07	-
ANDERSON, PETER	TEACHER	84,662.24	-
ARENDS, DAVID MARK	TEACHER	88,824.35	-
ARMITSTEAD, CAROLYN E	TEACHER	80,855.86	-
ARMSTRONG, SUSAN	TEACHER	89,242.92	891.00
BAKER, KATHERINE	TEACHER	86,071.88	20.73
BALOGH, KRISTA	TEACHER	81,185.08	739.32
BARBER, BRIAN	PRINCIPAL	111,459.30	-
BARCLAY, BARRY	TEACHER	88,779.55	-
BARTEL, TANJA	TEACHER	87,042.48	-
BAXTER, BARBARA	TEACHER	80,040.88	-
BECKER, CORIEN	SECRETARY TREASURER	149,957.12	5,312.35
BEEBY, KRISTIN LEAH	TEACHER	79,810.90	52.49
BEELEY, SUSAN	TEACHER	81,038.52	-
BERTALAN, ZOLTAN	TEACHER	88,104.35	-
BLASCHEK, JACQUELINE D	TEACHER	81,233.06	1,142.57
BOBETIS, SUSAN MAUREEN	DIRECTOR, HR	104,916.26	-
BOUCHER, ALISHA	TEACHER	82,238.07	-
BOULTER, RYAN E	TEACHER	80,075.97	-
BOWSFIELD, SHANNON	TEACHER	86,562.52	375.84
BRISSON, GINETTE	TEACHER	81,099.08	-
BROOKS, PAMELA MARGARET	TEACHER	81,180.38	-
BROWN, JULIE A	TEACHER	93,725.51	130.00
BROWN-EVANS, LOIS EMILY ASHM	TEACHER	79,814.78	-
BUCHANAN, TRACY L	TEACHER	78,694.29	-
BUCHER, PETER	TEACHER	86,067.46	-
CAMPBELL, KAREN	TEACHER	84,452.45	-
CAMPLIN, COLLEEN	TEACHER	79,724.23	-
CARIOU, SHAWNA	TEACHER	86,837.85	-
CHALKE, SHERRI L	TEACHER	86,837.85	446.89
CHAMBERS, SANDRA	TEACHER	83,600.61	77.00
CHAN, FRANK	TEACHER	90,557.77	173.56

Mission Public Schools
Year Ended June 30, 2017
Schedule of Remuneration & Expenses

Name		Remuneration	Expense
CHEZZI, CAROLYN S	TEACHER	79,744.98	-
CHEZZI, DARREN J	TEACHER	81,193.28	-
CHUNG, AMBER J	TEACHER	86,047.46	-
CLARK, ROBERT D	PRINCIPAL	105,085.70	23.18
COLE, GREGORY	TEACHER	88,741.15	1,068.66
CONDON, ANGELA	PRINCIPAL	110,846.18	-
COULTHARD, WENDY M	TEACHER	80,473.29	358.83
CULLEN, BETH-ANNE	PRINCIPAL	111,555.90	-
CURROR, SUSAN	TEACHER	87,487.21	-
DAVIES, JAMES (JIM)	TEACHER	87,245.73	-
DAY, KATHRYN	PRINCIPAL	113,425.78	-
DEMPSTER, MELINDA	PRINCIPAL	111,263.14	269.46
DENIZOT, ISABELLE	TEACHER	88,104.35	1,716.05
DERKSEN, JARED	TEACHER	80,473.27	-
DERY, SUZANNE	TEACHER	81,143.88	-
DESORMEAUX, KATHERINE E	TEACHER	81,180.39	-
DHALIWAL, BALJIT	TEACHER	88,214.05	1,076.04
DHALIWAL, KULJIWAN S	TEACHER	90,051.91	63.44
DICKINSON, LINDA	VICE-PRINCIPAL	90,917.89	2,507.01
DIRKS, WINFRIED MARK	TEACHER	86,753.90	-
ELL, MARIJKE	TEACHER	88,824.35	-
ELLIS, JEREMY	TEACHER	86,837.85	-
EVANS, ALISON	TEACHER	86,596.80	1,946.19
FAIRE, CATHERINE C	TEACHER	88,741.15	-
FERGUS, LORI ANN	TEACHER	81,515.09	-
FERNIE, JAIME S	TEACHER	81,193.28	93.56
FISSEL, CAROL	TEACHER	86,374.30	-
FLYNN, GARY	TEACHER	80,503.83	-
FORREST, DARRAN	PRINCIPAL	111,566.18	97.41
FRANCIS, LEA	TEACHER	88,284.35	-
GABRIELE, MARCELLO	VICE-PRINCIPAL	106,729.62	-
GAGNE, SYLVAIN	TEACHER	87,134.93	464.99
GALLO, DIANE	TEACHER	86,799.25	913.97
GASTON, PENNY R	TEACHER	86,840.65	85.49
GAUTHIER, MARIE-HELENE	TEACHER	81,135.64	225.00
GHAG, PARMINDER KAUR	TEACHER	76,284.52	-
GIBSON, SHIRLEY	PRINCIPAL	119,671.59	-
GOODWIN, JENNIFER L	TEACHER	83,058.47	152.03
GRANT, GLENN	TEACHER	86,839.00	-
GRANT, KIMBERLEY	TEACHER	88,573.58	-
GRANT, SHEILA	TEACHER	79,192.03	-
GREENSHIELDS, E JEAN	TEACHER	80,264.16	-
GREIG, SHANNON T	TEACHER	79,399.01	39.92
GRENIER, VICKY	TEACHER	79,740.38	235.00
GRESHAM, DONNA L	TEACHER	88,388.90	762.74
GREWAL, HARDEEP	PRINCIPAL	109,564.87	1,312.50
HALL, CATHERINE J	TEACHER	83,219.54	156.79
HANDY, LYNDA A	DISTRICT VICE-PRINCIPAL	105,877.52	1,083.47
HANNAH, COLLEEN	DISTRICT PRINCIPAL	116,804.96	3,097.65
HANSSON, HEATHER	TEACHER	88,741.15	604.36
HEAVENOR, ANNA	TEACHER	88,202.71	-
HENNESSEY, KELLY C	TEACHER	78,381.08	-
HESLIP, JOSEPH	DISTRICT PRINCIPAL	113,123.92	4,428.12

Mission Public Schools
Year Ended June 30, 2017
Schedule of Remuneration & Expenses

Name		Remuneration	Expense
HOOGE, REENA	TEACHER	88,581.47	-
HORN, PAUL	TEACHER	89,638.84	2,675.96
IZBICKI, SUZETTE	TEACHER	82,206.75	163.01
JAKOBS, BROOKE	TEACHER	79,740.38	-
JAKOBS, DANIEL	TEACHER	86,814.61	-
JEPSEN, LARRY A	ASSISTANT SUPERINTENDENT	144,505.91	11,710.76
JEPSEN, PATRIZZIA	TEACHER	86,948.90	551.61
JOHNSTON, BOBBI D	TEACHER	86,754.45	-
JOHNSTON, KRISTI A	TEACHER	91,022.60	336.84
KAPTY, JOHN	TEACHER	85,471.40	-
KERSCHBAUM, STEVE	TEACHER	76,890.86	-
KOOY, DEBRA	TEACHER	87,384.35	-
KOROLEK-SPICER, CARLA J	TEACHER	86,079.25	-
KRISTIANSEN, ELAINE	TEACHER	93,402.80	-
LAFOREST, SIGRID	TEACHER	79,051.32	-
LANZELLOTTI, LEAH	TEACHER	81,157.58	-
LAWLOR, KELLY	TEACHER	81,488.64	-
LEWINGTON, WENDY	TEACHER	83,554.68	165.04
LILLBECK, TERRY D	TEACHER	79,703.88	-
LINDORES SLOBODA, DONNA J	TEACHER	86,837.87	-
LOWRIE, SCOTT GAR LOONG	TEACHER	83,606.21	-
LUYKEN, ANTHONY	TEACHER	80,106.28	-
LYNN, JASON	TEACHER	81,152.78	-
MACAULAY, JUDY A	TEACHER	78,305.42	-
MACBLAIN, MICHAEL	TEACHER	87,815.11	60.00
MACCRIMMON, IAN W	TEACHER	83,555.25	56.89
MACDONALD, GLEN T	TEACHER	83,593.32	-
MACDONALD, HEATHER L	TEACHER	86,838.79	116.44
MACLEOD, JULIE	TEACHER	81,142.70	-
MAHNEKE, TRIXIE	TEACHER	80,459.82	130.00
MALKS, MAJA	TEACHER	86,073.28	-
MAR, LORRAINE	TEACHER	80,459.79	-
MARINER, DOUGLAS	TEACHER	88,741.16	-
MARSHALL, JODI	MANAGER, TRANSPORTATION	75,096.08	120.00
MARSHALL, ROSS	MECHANIC FOREMAN	76,751.37	134.40
MARTENS, SHAWN	TEACHER	88,825.03	-
MARTYN, JAMES W	TEACHER	81,180.13	-
MATHENY, ERIN	TEACHER	78,029.87	-
MAYO, HOLLY	MANAGER, INTERNATIONAL	77,856.50	50,719.26
MCAULEY, MICHAEL	TEACHER	79,758.62	-
MCCULLOCH, LOUISE S	TEACHER	100,371.41	1,137.63
MCGOWAN, JOHN	TEACHER	88,785.95	-
MCGOWAN, JUDY LYNN	TEACHER	79,740.38	-
MCGRATH, JAMES	TEACHER	80,644.64	-
MCINTYRE, VERONIQUE	TEACHER	90,717.29	218.45
MCKIMMON, ANDREW	TEACHER	83,138.70	31.33
MCKINNON, ISABELLE	TEACHER	86,598.41	-
MCLEOD, SUSAN	PRINCIPAL	111,440.30	376.98
MCNEILL, J DOUGLAS	TEACHER	81,088.03	401.10
MCSTAY, LINDA	TEACHER	81,396.00	-
MERRY, ANDREW	PRINCIPAL	111,502.06	-
MICHAUD, GHISLAIN	PRINCIPAL	105,204.35	2,393.67
MOLNAR, S. RENEE	TEACHER	79,740.36	-

Mission Public Schools
Year Ended June 30, 2017
Schedule of Remuneration & Expenses

Name		Remuneration	Expense
MOREAU, DIANE	TEACHER	86,837.85	-
MORIN, SONIA	TEACHER	86,357.85	-
MOTUT, BARBARA	TEACHER	81,137.01	210.00
MURPHY, JOHN B.	TEACHER	80,798.83	-
MYERS, KATHRYN	TEACHER	79,788.55	332.06
NGUYEN, TOM	VICE-PRINCIPAL	96,092.49	1,312.50
NIKOLIC, JANISE	TEACHER	87,853.30	-
NORMANDIN, MYLENE	TEACHER	79,204.71	488.45
O'DONNELL, SHAWN	TEACHER	86,117.85	-
O'GRADY, LYNETTE A	TEACHER	91,363.77	176.16
PALLMANN, ELIZABETH	TEACHER	81,577.13	1,164.24
PALMER, DIANE	TEACHER	85,359.26	928.59
PAUL, BRADLEY J	TEACHER	79,750.96	-
PEARCE, JAMES R	PRINCIPAL	123,472.33	-
PEARY, WADE	PRINCIPAL	116,804.97	1,767.09
PETERS, BONNIE M	TEACHER	88,387.38	-
PHELPS, TINA	PRINCIPAL	111,496.99	-
PHILLIPS, ROSS	TEACHER	80,442.13	-
PORTILLO, RENE A	TEACHER	81,103.48	-
PURCELL, RUSSELL E	TEACHER	80,459.79	-
PURSER, DIANA	TEACHER	80,460.38	105.29
RADONS, PATTI L	TEACHER	85,397.85	-
RAGSDALE, DAVID AUSTIN	TEACHER	81,180.38	-
RANDHAWA, HARDAVE	TEACHER	89,293.28	-
RANGER, TINA	TEACHER	86,117.85	38.06
REIST, LISA M	TEACHER	85,694.93	-
RITTER, CHANDREA J	TEACHER	88,563.09	-
ROBERTS, GLEN	TEACHER	81,180.13	-
ROSS, KATHRYN	TEACHER	86,079.25	-
ROSS, MEGAN A	TEACHER	86,079.25	74.95
SANDERSON, JAMES	TEACHER	88,536.67	-
SCHAUFERT, CHRISTINE	TEACHER	88,284.35	-
SCHELLAUF, JANA	TEACHER	79,703.63	-
SCHMOR, CAROLYNN	DIRECTOR, STUDENT SERVICES	76,891.50	1,924.12
SCHMOR, CHRISTINE	TEACHER	75,597.33	-
SCHNEIDER, MICHAEL	TEACHER	87,680.57	209.26
SEARWAR, VIVIAN	VICE-PRINCIPAL	91,033.72	47.96
SEIFERT, RAY	DIRECTOR, FACILITIES	106,048.24	4,238.21
SHAW, SHEILA JODY	TEACHER	91,002.37	521.74
SHERWOOD, GINA M	TEACHER	86,885.58	329.28
SIMPSON, R. MATTHEW	TEACHER	80,065.14	907.21
SLACK, KAREN M	TEACHER	86,313.05	-
SNIPSTEAD, TRACY L	TEACHER	86,837.86	208.06
SPENCER, DERRICK	TEACHER	79,752.73	-
STACHIW, DANIA	TEACHER	88,065.96	-
SUSIN, SCOTT	TEACHER	84,260.16	-
SUTTER, ALLAN	TEACHER	81,143.88	-
SWARD, ALISON R	TEACHER	79,740.39	-
SWARD, DWAYNE E	TEACHER	90,828.52	-
TATARYN, LORETTE D.	TEACHER	81,235.67	-
TAYLOR, COLLEEN N	TEACHER	80,460.39	-
TENCH, JENNIFER	TEACHER	80,860.89	150.00
THIESSEN, DANIEL ROBERT	TEACHER	88,104.25	470.84

Mission Public Schools
Year Ended June 30, 2017
Schedule of Remuneration & Expenses

Name		Remuneration	Expense
TITFORD, ANN	TEACHER	90,436.03	1,555.10
UNGER, BRADLEY J	TEACHER	87,283.87	-
URANO, DEBORAH	TEACHER	90,603.49	-
VAN, MICHAEL	TEACHER	86,117.88	-
VEENSTRA, LINDSAY	TEACHER	80,458.08	392.96
VETTER, ANGELA F	TEACHER	88,877.06	-
VETTER, LANI	TEACHER	77,952.69	1,599.57
VON HERTZBERG, HILARY	TEACHER	81,126.52	-
VOS, RALPH	TEACHER	89,837.77	-
VROOM, DALILA	TEACHER	88,051.06	1,123.78
WALTON, JOHN LAWRENCE	TEACHER	81,180.39	500.00
WARMERDAM, TERRA	TEACHER	86,840.84	1,183.29
WATRIN, KEVIN	PRINCIPAL	116,891.12	309.00
WELSH, DEREK	ASSISTANT SECRETARY TREASURER	110,816.01	5,177.38
WIDDOWS, SHARON	VICE-PRINCIPAL	99,317.94	12.23
WIECZOREK, EVA S G	TEACHER	90,137.11	-
WILKINS, DALE	MAINTENANCE FOREMAN	75,443.44	17.56
WILLIAMS, JANICE L	TEACHER	82,198.12	-
WILSON, ANGUS	SUPERINTENDENT	160,028.04	11,802.97
WILTSHIRE-CUMMINGS, S. LYNN	PRINCIPAL	116,274.80	60.27
WINDT, SHAUN	TEACHER	85,951.14	-
WINKELMANS, DEBBIE D	TEACHER	81,135.58	-
YUNG, CLAUDIA	TEACHER	87,862.31	-
ZIEFFLIE, LINDA	PRINCIPAL	118,197.64	-
ZIMMERMAN, KARINA	TEACHER	82,358.12	150.00
Total Detailed Employees > 75,000.00		\$ 19,856,658.72	\$ 145,043.77
Total Employees <= 75,000.00		\$ 24,940,416.71	\$ 130,992.63
Total		\$ 44,890,328.09	\$ 289,642.82
Total Employer Premium for CPP/EI			\$ 2,355,315.42

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2017

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.75 (Mission) and its non-unionized employees during the fiscal year ended June 30, 2017.

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

Mission Public Schools
Year Ended June 30, 2017
Schedule of Payments for Goods & Services

Vendor	Amount
Detailed vendors > 25,000.00:	
ACCESS GAS SERVICES INC	\$ 70,850.21
ACTES ENVIRONMENTAL LTD	47,307.75
AMAZON	71,015.89
ANDREW SHERET LTD	114,973.62
APPLE CANADA INC	142,735.28
ARI FINANCIAL SERVICES	48,613.00
ATMOSPHERE INTERIORS	48,320.02
AURORA CASCADE	721,787.25
AVENUE MACHINERY CORP	25,855.60
BC HYDRO	529,960.49
BARAGAR ENTERPRISES LTD	26,407.50
BARRY HAMEL EQUIPMENT	33,761.87
BC PR/VP ASSOCIATION	45,249.71
BCSTA	41,647.24
BCTF	909,347.11
CUPE LOCAL 593	244,936.58
CLOVERDALE PAINT INC	27,341.53
CORPORATE EXPRESS	81,728.27
COSTCO	26,789.82
DAVIDSON BROS MECH CONTRACTORS LTD	115,476.60
DISTRICT OF MISSION	298,567.95
DYNAMIC SPECIALTY VEHICLES LTD	348,316.88
EPS WESTCOAST CONSTRUCTION LTD	243,022.09
ESC AUTOMATION	364,885.99
FLYNN CANADA LTD	283,721.56
FORTIS BC	219,119.34
FRASER VALLEY CHILD DEVELOPMENT CTR	86,415.00
FRASER VALLEY REFRIGERATION LTD	29,195.44
GUILLEVIN INTERNATIONAL CO	36,557.48
HARRIS & COMPANY	26,057.94
HOMEWOOD HEALTH INC	32,634.00
KEVGROUP	54,204.48
KMS TOOLS AND EQUIPMENT LTD	27,247.62
KPMG LLP	31,867.50
LES KING (KING & COMPANY)	26,758.42
LORDCO PARTS LTD	71,497.70
M.L. PETERSON HARDWOOD FLOOR CO LTD	25,344.63
MACK KIRK ROOFING & SHEET METAL	548,782.49
MEDICAL SERVICES PLAN OF BC	857,581.50
METRO MOTORS LTD	29,808.80
MINISTER OF FINANCE	86,595.67
MINISTRY OF ENVIRONMENT	38,922.58
MISSION PR/VP ASSOCIATION	51,431.28
MISSION TEACHERS UNION	294,973.25
MORNEAU SHEPELL LTD	50,872.62
MUNICIPAL PENSION PLAN	2,190,904.81

Mission Public Schools
Year Ended June 30, 2017
Schedule of Payments for Goods & Services

Vendor	Amount
MURRAY GM	152,276.92
NELSON EDUCATION LTD	52,646.61
NOBLE BRITISH COLUMBIA	39,110.31
OPUS CONSULTING GROUP LTD	41,805.75
PACIFIC BLUE CROSS	1,332,173.10
PINNACLE DISTRIBUTION INC	80,227.64
POWERSCHOOL CANADA ULC	33,719.70
PUBLIC EDUCATION BENEFITS TRUST	484,372.45
R.CASTLE & SONS LTD	47,670.08
RAM MECHANICAL LTD	214,200.00
REAL CANADIAN SUPERSTORE	45,913.64
RECEIVER GENERAL FOR CANADA	10,948,088.70
RICOH CANADA INC	105,221.48
ROCKY POINT ENGINEERING	175,453.62
SCHOLANTIS	56,700.00
SCHUBERT PLUMBING & HEATING LTD	380,440.61
SHARP'S AUDIO VISUAL	47,810.90
SOFTCHOICE LP	40,620.25
SPECIFEX BUILDING SCIENCE INC	44,413.65
SPICERS CANADA ULC	60,150.79
STAPLES CANADA	82,470.38
STERLING FLEET OUTFITTERS	26,043.34
TEACHERS' PENSION PLAN	7,767,343.49
TELUS	116,740.06
THE GREAT-WEST LIFE ASSURANCE CO	60,827.88
TIKAL CONSTRUCTION LTD	110,212.02
TRANE CANADA	62,930.00
TRANSTAR SANITATION SUPPLY	36,806.72
TRAVEL HEALTHCARE INSURANCE SOLUTIONS INC	89,666.20
UNIVERSITY OF TORONTO PRESS INC	76,394.41
WASTE CONNECTIONS OF CANADA INC	35,747.98
WESTERN CAMPUS RESOURCES	42,318.48
WORKERS' COMPENSATION BOARD OF BC	261,047.52
YES ENGLISH ACADEMY LTD	29,920.00
Total Detailed Vendors > 25,000.00	\$ 32,910,877.04
Total Vendors <= 25,000.00	\$ 4,043,339.11
Total Payments for Goods and Services	\$ 36,954,216.15

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2017

Reconciliation of the *Schedule of Remuneration & Expenses* and the *Schedule of Payments for Goods & Services* to the Financial Statements

For the *Schedule of Remuneration & Expenses* and the *Schedule of Payments for Goods & Services*, variances to the figures on the financial statements are explained by the following reconciling items:

- Expenditures are reported in the financial statements using an accrual basis, whereas the SOFI includes expenditures reported on a cash basis.
- The payments to suppliers listed in the SOFI include 100% of GST, whereas expenditures in the financial statements are net of any applicable GST rebates.
- Payments to suppliers may be reported in the financial statements as Prepaid Expenses, Tangible Capital Assets, or Services and Supplies, as appropriate.
- Expenditures for various Services and Supplies provided by the Ministry of Education are not included in the SOFI because they are processed as a recovery against operating grants.
- Payments made at the school level are not included in the SOFI, whereas they are included in the financial statements.
- Expenditures that are recovered from third parties are included in the SOFI report but are reported net of the recovered amount in the financial statements.
- The financial statements include accrued severance expense, if applicable, but these expenses are not included in the SOFI.
- The SOFI reflects benefit remittances that include both the employee and employer share of the benefit cost, whereas the financial statements only reflect the employer cost. The employer cost is included in the benefits section of the financial statements.

Audited Financial Statements of

School District No. 75 (Mission)

June 30, 2017

School District No. 75 (Mission)

June 30, 2017

Table of Contents

Management Report	1
Independent Auditors' Report	2-3
Statement of Financial Position - Statement 1	4
Statement of Operations - Statement 2	5
Statement of Changes in Net Financial Assets (Debt) - Statement 4	6
Statement of Cash Flows - Statement 5	7
Notes to the Financial Statements	8-24
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	25
Schedule of Operating Operations - Schedule 2	26
Schedule 2A - Schedule of Operating Revenue by Source	27
Schedule 2B - Schedule of Operating Expense by Object	28
Schedule 2C - Operating Expense by Function, Program and Object	29
Schedule of Special Purpose Operations - Schedule 3	31
Schedule 3A - Changes in Special Purpose Funds and Expense by Object	32
Schedule of Capital Operations - Schedule 4	34
Schedule 4A - Tangible Capital Assets	35
Schedule 4B - Tangible Capital Assets - Work in Progress	36
Schedule 4C - Deferred Capital Revenue	37
Schedule 4D - Changes in Unspent Deferred Capital Revenue	38



KPMG LLP
32575 Simon Avenue
Abbotsford BC V2T 4W6
Canada
Telephone (604) 854-2200
Fax (604) 853-2756

INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 75 (Mission), and

To the Minister of Education, Province of British Columbia

We have audited the accompanying financial statements of School District No. 75 (Mission), which comprise the statement of financial position as at June 30, 2017, the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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



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

Opinion

In our opinion, the financial statements of School District No. 75 (Mission) as at and for the year ended June 30, 2017 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants

September 19, 2017

Abbotsford, Canada

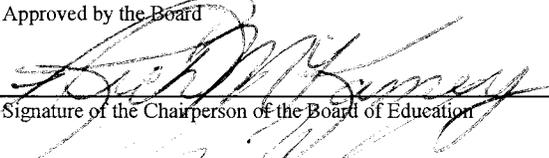
School District No. 75 (Mission)

Statement of Financial Position
As at June 30, 2017

	2017 Actual \$	2016 Actual \$
Financial Assets		
Cash and Cash Equivalents	13,948,830	11,113,260
Accounts Receivable		
Due from Province - Ministry of Education	436,675	121,151
Due from LEA/Direct Funding	78,448	74,986
Other (Note 3)	554,334	723,936
Total Financial Assets	15,018,287	12,033,333
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	6,683,669	6,365,499
Unearned Revenue (Note 5)	1,575,861	1,215,851
Deferred Revenue (Note 6)	1,310,287	867,839
Deferred Capital Revenue (Note 7)	53,342,952	52,783,158
Employee Future Benefits (Note 8)	857,361	783,739
Total Liabilities	63,770,130	62,016,086
Net Financial Assets (Debt)	(48,751,843)	(49,982,753)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	79,824,185	79,272,054
Prepaid Expenses	79,203	126,052
Total Non-Financial Assets	79,903,388	79,398,106
Accumulated Surplus (Deficit) (Note 19)	31,151,545	29,415,353

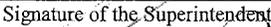
Contractual Obligations and Contingencies (Note 16)

Approved by the Board



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 of Operations
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	58,593,485	59,311,407	56,355,208
Other	300,925	265,353	234,835
Tuition	2,060,500	2,194,635	1,811,351
Other Revenue	2,072,177	1,998,717	2,207,437
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Amortization of Deferred Capital Revenue	2,739,587	2,740,813	2,696,028
Total Revenue	<u>66,091,674</u>	<u>66,867,108</u>	<u>63,619,439</u>
Expenses (Note 18)			
Instruction	52,017,021	51,483,357	49,492,871
District Administration	2,461,011	2,397,128	2,181,772
Operations and Maintenance	10,592,412	10,130,730	9,702,473
Transportation and Housing	1,041,714	1,119,701	1,098,412
Total Expense	<u>66,112,158</u>	<u>65,130,916</u>	<u>62,475,528</u>
Surplus (Deficit) for the year	<u>(20,484)</u>	<u>1,736,192</u>	<u>1,143,911</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		29,415,353	28,271,442
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>31,151,545</u></u>	<u>29,415,353</u>

School District No. 75 (Mission)

Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(20,484)	1,736,192	1,143,911
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,949,173)	(4,175,179)	(3,520,486)
Amortization of Tangible Capital Assets	3,689,096	3,623,048	3,473,387
Total Effect of change in Tangible Capital Assets	(260,077)	(552,131)	(47,099)
Acquisition of Prepaid Expenses	(200,000)	(79,203)	(126,052)
Use of Prepaid Expenses	126,052	126,052	191,236
Total Effect of change in Other Non-Financial Assets	(73,948)	46,849	65,184
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(354,509)</u>	1,230,910	1,161,996
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		1,230,910	1,161,996
Net Financial Assets (Debt), beginning of year		(49,982,753)	(51,144,749)
Net Financial Assets (Debt), end of year		<u>(48,751,843)</u>	<u>(49,982,753)</u>

School District No. 75 (Mission)

Statement of Cash Flows
Year Ended June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,736,192	1,143,911
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(149,384)	213,783
Prepaid Expenses	46,849	65,184
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	318,170	1,379,429
Unearned Revenue	360,010	383,721
Deferred Revenue	442,448	(254,317)
Employee Future Benefits	73,622	(16,935)
Amortization of Tangible Capital Assets	3,623,048	3,473,387
Amortization of Deferred Capital Revenue	(2,740,813)	(2,696,028)
Total Operating Transactions	3,710,142	3,692,135
Capital Transactions		
Tangible Capital Assets Purchased	(3,723,866)	(2,936,451)
Tangible Capital Assets -WIP Purchased	(451,313)	(584,035)
Total Capital Transactions	(4,175,179)	(3,520,486)
Financing Transactions		
Capital Revenue Received	3,300,607	2,354,848
Total Financing Transactions	3,300,607	2,354,848
Net Increase (Decrease) in Cash and Cash Equivalents	2,835,570	2,526,497
Cash and Cash Equivalents, beginning of year	11,113,260	8,586,763
Cash and Cash Equivalents, end of year	13,948,830	11,113,260
Cash and Cash Equivalents, end of year, is made up of:		
Cash	13,948,830	11,113,260
	13,948,830	11,113,260
Supplementary Cash Flow Information		

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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, 2017

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, 2017

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, 2017

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 19 – 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, 2017

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, 2017

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

	2017	2016
Due from Federal Government	\$ 75,814	\$ 60,135
Benefit plans surplus	326,017	472,791
Other	152,503	191,010
Total accounts receivable - other	\$ 554,334	\$ 723,936

4. Accounts payable and accrued liabilities – other

	2017	2016
Trade payables	\$ 2,139,923	\$ 1,899,467
Salaries and benefits payable	3,987,104	3,910,401
Accrued vacation pay	556,642	555,631
Total accounts payable and accrued liabilities – other	\$ 6,683,669	\$ 6,365,499

5. Unearned revenue

	2017	2016
Balance, beginning of year	\$ 1,215,851	\$ 832,130
Changes for the year:		
Increase:		
Tuition fees	1,569,211	1,136,068
Transportation fees	6,650	79,783
	<u>1,575,861</u>	<u>1,215,851</u>
Decrease:		
Tuition fees recognized as revenue	1,136,068	778,762
Transportation fees recognized as revenue	79,783	53,368
	<u>1,215,851</u>	<u>832,130</u>
Net change for the year	360,010	383,721
Balance, end of year	\$ 1,575,861	\$ 1,215,851

	2017	2016
Unearned revenue comprised of:		
Tuition Fees	1,569,211	1,136,068
Transportation Fees	6,650	79,783
	<u>\$ 1,575,861</u>	<u>\$ 1,215,851</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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.

	2017	2016
Balance, beginning of year	\$ 867,839	\$ 1,122,156
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education	2,694,274	2,023,456
Provincial grants - Other	-	50,000
Other revenue	1,867,151	1,728,078
	<u>4,561,425</u>	<u>3,801,534</u>
Decrease:		
Allocated to revenue	(4,118,977)	(4,055,851)
Net change for the year	<u>442,448</u>	<u>(254,317)</u>
Balance, end of year	<u><u>\$ 1,310,287</u></u>	<u><u>\$ 867,839</u></u>

	2017	2016
Deferred revenue comprised of:		
Provincial grants – Ministry of Education	\$ 303,059	\$ 108,042
Provincial grants – other	50,000	50,000
School generated funds	817,736	587,586
Other revenue	139,492	122,211
	<u>\$ 1,310,287</u>	<u>\$ 867,839</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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.

	2017	2016
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 51,630,409	\$ 52,495,097
Increases:		
Capital additions	3,315,565	1,831,340
Decreases:		
Amortization	(2,740,813)	(2,696,028)
Net change for the year	574,752	(864,688)
Balance, end of year	\$ 52,205,161	\$ 51,630,409
Deferred capital revenue not subject to amortization		
Work in progress	451,313	584,035
Total deferred capital revenue, end of year	\$ 52,656,474	\$ 52,214,444
	2017	2016
Unspent deferred capital revenue		
Balance, beginning of year	\$ 568,714	\$ 629,241
Increases:		
Provincial grants – Ministry of Education	3,107,133	2,217,393
Provincial grants – Other	62,107	-
Other	131,367	137,455
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,731,530)	(1,831,340)
Transfer to deferred capital revenue - work in progress	(451,313)	(584,035)
Net change for the year	117,764	(60,527)
Balance, end of year	\$ 686,478	\$ 568,714
Total deferred capital revenue, end of year	\$ 53,342,952	\$ 52,783,158

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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.

Assumptions

Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	2.75%	2.50%
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

	2017	2016
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 1,084,270	\$ 1,048,537
Service Cost	81,669	82,327
Interest Cost	27,251	24,130
Benefit Payments	(87,172)	(144,473)
Increase (Decrease) in obligation due to Plan Amendment	0	(61,581)
Actuarial (Gain) Loss	(82,197)	135,330
Accrued Benefit Obligation – March 31	<u>\$ 1,023,821</u>	<u>\$ 1,084,270</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued Benefit Obligation - March 31	\$ 1,023,821	\$ 1,084,270
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,023,821)	(1,084,270)
Employer Contributions After Measurement Date	25,937	34,403
Benefits Expense After Measurement Date	(27,647)	(27,230)
Unamortized Net Actuarial (Gain) Loss	168,170	293,358
Accrued Benefit Asset (Liability) - June 30	<u>\$ (857,361)</u>	<u>\$ (783,739)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability (Asset) - July 1	\$ 783,739	\$ 800,674
Net Expense for Fiscal Year	152,327	135,192
Employer Contributions	(78,705)	(152,127)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 857,361</u>	<u>\$ 783,739</u>

Components of Net Benefit Expense

Service Cost	\$ 81,648	\$ 82,163
Interest Cost	27,689	24,910
Immediate Recognition of Plan Amendment	0	(61,581)
Amortization of Net Actuarial (Gain)/Loss	42,990	89,700
Net Benefit Expense (Income)	<u>\$ 152,327</u>	<u>\$ 135,192</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

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, 2017, the School District had \$ nil borrowings (2016: \$ 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, 2017, the School District had \$ nil borrowings (2016: \$ nil) under this lease.

11. Tangible capital assets

	2017	2016
Net book value:		
Sites	\$ 10,512,959	\$ 10,512,959
Buildings	66,533,036	66,194,169
Buildings – work in progress	451,313	584,035
Furniture & equipment	1,165,457	1,191,083
Vehicles	818,902	357,976
Computer software	164,296	233,899
Computer hardware	178,222	197,933
Total net book value, tangible capital assets	\$ 79,824,185	\$ 79,272,054

	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Cost:				
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
Total cost	147,927,395	4,759,214	(1,008,566)	151,678,043
Accumulated amortization:				
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
Total amortization	68,655,341	3,623,048	(424,531)	71,853,858
Total net book value	\$ 79,272,054	\$ 1,136,167	\$ (584,035)	\$ 79,824,185

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

11. Tangible capital assets (continued)

Cost:	Balance at July 1, 2015	Additions	Disposals	Balance at June 30, 2016
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	130,473,542	2,242,114	-	132,715,656
Furniture & equipment	1,694,101	551,109	(80,285)	2,164,925
Vehicles	1,399,285	28,564	(293,070)	1,134,777
Computer software	531,187	-	(179,831)	351,357
Computer hardware	515,718	114,664	(166,697)	463,686
Work in progress	-	584,035	-	584,035
Total cost	145,126,792	3,520,486	(719,883)	147,927,395
Accumulated amortization:				
Sites	-	-	-	-
Buildings	63,488,037	3,033,450	-	66,521,487
Furniture & equipment	857,162	196,965	(80,285)	973,842
Vehicles	928,514	141,357	(293,070)	776,801
Computer software	209,646	87,643	(179,831)	117,458
Computer hardware	418,478	13,972	(166,697)	265,753
Total amortization	65,901,837	3,473,387	(719,883)	68,655,341
Total net book value	\$ 79,224,955	\$ 47,099	\$ -	\$ 79,272,054

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, 2015 the Teachers' Pension Plan has about 45,000 active members and approximately 36,000 retired members. As at December 31, 2015, the Municipal Pension Plan has about 189,000 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.

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.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

12. Employee pension plans (continued)

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 \$5,129,834 for employer contributions to the plans for the year ended June 30, 2017 (2016: \$5,378,251).

13. Interfund transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2017, were as follows:

- Assets purchased by Operating for Capital \$ 11,709
- Local Capital allocation from Operating to Capital \$ 1,503,847

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. Budget figures

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 21, 2017. The Board adopted a preliminary annual budget on June 21, 2016. 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, 2017

15. Budget figures (continued)

Statement 2	2017 Amended	2017 Preliminary	Budget change
Revenue			
Provincial Grants			
Ministry of Education	\$ 58,593,485	\$ 57,777,290	\$ 816,195
Other	300,925	250,925	50,000
Tuition	2,060,500	1,780,000	280,500
Other revenue	2,072,177	2,133,013	(60,836)
Rentals and leases	215,000	135,000	80,000
Investment income	110,000	100,000	10,000
Amortization of deferred capital revenue	2,739,587	2,720,703	18,884
Total Revenue	66,091,674	64,896,931	1,194,743
Expense			
Instruction	52,017,021	51,736,019	281,002
District administration	2,461,011	2,291,866	169,145
Operations and maintenance	10,592,412	10,117,474	474,938
Transportation and housing	1,041,714	1,007,299	34,415
Total expense	66,112,158	65,152,658	959,500
Net revenue (expense)	(20,484)	(255,727)	235,243
Surplus (deficit) budgeted allocation (retirement)	574,822	-	574,822
Budgeted surplus (deficit) for the year	\$ 554,338	\$ (255,727)	\$ 810,065
 Statement 4			
Surplus (deficit) for the year	\$ (20,484)	\$ (255,727)	\$ 235,243
Effect of change in tangible capital assets			
Acquisition of tangible capital assets			
From operating and special purpose funds	(1,503,847)	(635,000)	(868,847)
From deferred capital revenue	(2,445,326)	(1,995,139)	(450,187)
Total acquisition of tangible capital assets	(3,949,173)	(2,630,139)	(1,319,034)
Amortization of tangible capital assets	3,689,096	3,611,430	77,666
Total effect of change in tangible capital assets	(260,077)	981,291	(1,241,368)
Acquisitions of prepaid expenses	(200,000)	(200,000)	-
Use of prepaid expenses	126,052	200,000	(73,948)
	(73,948)	-	(73,948)
(Increase) decrease in net financial assets (debt)	\$ (354,509)	\$ 725,564	\$ (1,080,073)

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

16. Contingencies

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

17. 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, 2017, the liability is not reasonably determinable.

18. Expense by object

	2017	2016
Salaries and benefits	\$ 53,888,928	\$ 51,808,141
Services and supplies	7,618,940	7,194,000
Interest	-	-
Amortization	3,623,048	3,473,387
Total expense by object	\$ 65,130,916	\$ 62,475,528

19. Accumulated surplus

	2017	2016
Restricted (appropriated) operating surplus for:		
Schools and departments	\$ 258,566	\$ 136,456
Aboriginal education	50,288	16,247
Employee benefit plan	282,910	282,910
Student learning grant	191,309	-
Total restricted (appropriated) operating surplus	783,073	435,613
Unrestricted operating surplus	1,846,206	1,090,795
Total operating surplus available for future operations	2,629,279	1,526,408
Restricted local capital reserve available for capital projects	1,535,220	1,012,000
Invested in tangible capital assets	26,987,046	26,876,945
Total capital surplus	28,522,266	27,888,945
Total accumulated surplus	\$ 31,151,545	\$ 29,415,353

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

20. 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.

21. 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 and investments as they are placed in recognized British Columbia institutions and the School District invests solely in term deposits at this time.

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 they invest solely in term deposits that have a maturity date of no more than 3 years.

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, 2017

21. 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.

22. 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, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,526,408		27,888,945	29,415,353	28,271,442
Changes for the year					
Surplus (Deficit) for the year	2,618,427		(882,235)	1,736,192	1,143,911
Interfund Transfers					
Tangible Capital Assets Purchased	(11,709)		11,709	-	
Local Capital	(1,503,847)		1,503,847	-	
Net Changes for the year	1,102,871	-	633,321	1,736,192	1,143,911
Accumulated Surplus (Deficit), end of year - Statement 2	2,629,279	-	28,522,266	31,151,545	29,415,353

School District No. 75 (Mission)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	56,366,426	56,824,431	54,042,893
Other	250,925	265,353	213,041
Tuition	2,060,500	2,194,635	1,811,351
Other Revenue	379,896	366,716	485,695
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Total Revenue	<u>59,382,747</u>	<u>60,007,318</u>	<u>56,867,560</u>
Expenses			
Instruction	48,354,785	47,635,132	45,707,772
District Administration	2,424,659	2,397,128	2,181,772
Operations and Maintenance	6,632,564	6,380,640	6,099,691
Transportation and Housing	1,041,714	975,991	957,055
Total Expense	<u>58,453,722</u>	<u>57,388,891</u>	<u>54,946,290</u>
Operating Surplus (Deficit) for the year	<u>929,025</u>	<u>2,618,427</u>	<u>1,921,270</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>574,822</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,503,847)	(11,709)	(1,105,111)
Local Capital		(1,503,847)	(797,000)
Total Net Transfers	<u>(1,503,847)</u>	<u>(1,515,556)</u>	<u>(1,902,111)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,102,871</u>	<u>19,159</u>
Operating Surplus (Deficit), beginning of year		1,526,408	1,507,249
Operating Surplus (Deficit), end of year		<u>2,629,279</u>	<u>1,526,408</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 19)		783,073	435,613
Unrestricted		1,846,206	1,090,795
Total Operating Surplus (Deficit), end of year		<u>2,629,279</u>	<u>1,526,408</u>

School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	55,266,975	55,370,100	53,349,901
INAC/LEA Recovery	(156,896)	(156,896)	(152,352)
Other Ministry of Education Grants			
Pay Equity	725,901	725,901	725,901
Funding for Graduated Adults		1,712	1,141
Transportation Supplement	188,900	188,900	
Economic Stability Dividend		32,157	43,783
Return of Administrative Savings	280,146	280,146	
Carbon Tax Grant	50,000	49,647	50,000
Student Learning Grant		303,900	
FSA	11,400	12,964	13,769
Curriculum Implementation			10,750
Shoulder Tappers		10,900	
Skills Training		5,000	
Total Provincial Grants - Ministry of Education	56,366,426	56,824,431	54,042,893
Provincial Grants - Other	250,925	265,353	213,041
Tuition			
Continuing Education	230,500	309,534	181,408
International and Out of Province Students	1,830,000	1,885,101	1,629,943
Total Tuition	2,060,500	2,194,635	1,811,351
Other Revenues			
LEA/Direct Funding from First Nations	156,896	156,896	152,352
Miscellaneous			
Transportation Fees		375	135,448
Pay For Service - Riverside	35,000	27,967	22,487
Clarke Theatre Support	110,000	85,000	110,000
Other Revenues	78,000	96,478	65,408
Total Other Revenue	379,896	366,716	485,695
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Total Operating Revenue	59,382,747	60,007,318	56,867,560

School District No. 75 (Mission)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Salaries			
Teachers	23,805,500	23,413,381	22,613,474
Principals and Vice Principals	3,377,983	3,385,277	3,154,847
Educational Assistants	5,232,000	5,335,742	4,779,775
Support Staff	6,039,020	6,118,577	5,932,094
Other Professionals	1,659,010	1,661,085	1,630,949
Substitutes	1,996,300	2,044,971	1,820,406
Total Salaries	42,109,813	41,959,033	39,931,545
Employee Benefits	10,635,851	9,855,149	10,024,628
Total Salaries and Benefits	52,745,664	51,814,182	49,956,173
Services and Supplies			
Services	1,750,768	1,628,648	1,577,608
Student Transportation	22,500	38,629	30,780
Professional Development and Travel	402,100	418,718	414,907
Rentals and Leases	1,000		
Dues and Fees	89,800	82,899	101,359
Insurance	184,000	177,038	125,979
Supplies	2,069,158	2,048,450	1,769,813
Utilities	1,188,732	1,180,327	969,671
Total Services and Supplies	5,708,058	5,574,709	4,990,117
Total Operating Expense	58,453,722	57,388,891	54,946,290

School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	18,942,373	811,626	42,237	350,317		1,608,169	21,754,722
1.03 Career Programs	472,051	115,062	28,462	319,988		1,047	936,610
1.07 Library Services	998,398					7,134	1,005,532
1.08 Counselling	965,156						965,156
1.10 Special Education	1,812,224	116,071	4,378,555	389,530	72,370	193,481	6,962,231
1.30 English Language Learning	143,516		256,588			438	400,542
1.31 Aboriginal Education	79,663	100,195	629,900	34,916		10,629	855,303
1.41 School Administration		2,123,191		1,068,942	70,969	73,976	3,337,078
1.62 International and Out of Province Students				92,037	121,942		213,979
1.64 Other				16,700	138,673		155,373
Total Function 1	23,413,381	3,266,145	5,335,742	2,272,430	403,954	1,894,874	36,586,526
4 District Administration							
4.11 Educational Administration		96,530		86,243	360,793		543,566
4.40 School District Governance					86,213		86,213
4.41 Business Administration		22,602		283,190	631,154	3,373	940,319
Total Function 4	-	119,132	-	369,433	1,078,160	3,373	1,570,098
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,622	108,832	12,065	168,519
5.50 Maintenance Operations				2,675,481		108,768	2,784,249
5.52 Maintenance of Grounds				198,834			198,834
5.56 Utilities							-
Total Function 5	-	-	-	2,921,937	108,832	120,833	3,151,602
7 Transportation and Housing							
7.41 Transportation and Housing Administration				28,885	70,139		99,024
7.70 Student Transportation				525,892		25,891	551,783
Total Function 7	-	-	-	554,777	70,139	25,891	650,807
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	23,413,381	3,385,277	5,335,742	6,118,577	1,661,085	2,044,971	41,959,033

School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget	2016 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	21,754,722	5,165,671	26,920,393	1,263,921	28,184,314	27,627,803	26,477,877
1.03 Career Programs	936,610	209,380	1,145,990	190,075	1,336,065	1,123,900	1,327,251
1.07 Library Services	1,005,532	232,578	1,238,110	35,436	1,273,546	1,214,400	1,108,091
1.08 Counselling	965,156	205,276	1,170,432	4,876	1,175,308	1,158,390	957,333
1.10 Special Education	6,962,231	1,679,699	8,641,930	116,469	8,758,399	9,630,669	8,716,747
1.30 English Language Learning	400,542	95,951	496,493	21,773	518,266	512,350	434,953
1.31 Aboriginal Education	855,303	180,950	1,036,253	219,111	1,255,364	1,305,752	1,274,863
1.41 School Administration	3,337,078	764,119	4,101,197	248,465	4,349,662	4,880,781	4,569,371
1.62 International and Out of Province Students	213,979	53,858	267,837	326,979	594,816	712,900	650,282
1.64 Other	155,373	24,129	179,502	9,890	189,392	187,840	191,004
Total Function 1	36,586,526	8,611,611	45,198,137	2,436,995	47,635,132	48,354,785	45,707,772
4 District Administration							
4.11 Educational Administration	543,566	142,758	686,324	129,236	815,560	810,570	601,672
4.40 School District Governance	86,213	27,628	113,841	54,191	168,032	167,404	187,517
4.41 Business Administration	940,319	219,511	1,159,830	253,706	1,413,536	1,446,685	1,392,583
Total Function 4	1,570,098	389,897	1,959,995	437,133	2,397,128	2,424,659	2,181,772
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	168,519	36,395	204,914	169,023	373,937	419,752	289,044
5.50 Maintenance Operations	2,784,249	623,839	3,408,088	1,012,822	4,420,910	4,658,280	4,469,845
5.52 Maintenance of Grounds	198,834	39,705	238,539	166,927	405,466	365,800	371,131
5.56 Utilities	-	-	-	1,180,327	1,180,327	1,188,732	969,671
Total Function 5	3,151,602	699,939	3,851,541	2,529,099	6,380,640	6,632,564	6,099,691
7 Transportation and Housing							
7.41 Transportation and Housing Administration	99,024	27,407	126,431	2,606	129,037	133,270	121,020
7.70 Student Transportation	551,783	126,295	678,078	168,876	846,954	908,444	836,035
Total Function 7	650,807	153,702	804,509	171,482	975,991	1,041,714	957,055
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	41,959,033	9,855,149	51,814,182	5,574,709	57,388,891	58,453,722	54,946,290

School District No. 75 (Mission)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	2,227,059	2,486,976	2,312,315
Other	50,000		21,794
Other Revenue	1,692,281	1,632,001	1,721,742
Total Revenue	<u>3,969,340</u>	<u>4,118,977</u>	<u>4,055,851</u>
Expenses			
Instruction	3,662,236	3,848,225	3,785,099
District Administration	36,352		
Operations and Maintenance	270,752	270,752	270,752
Total Expense	<u>3,969,340</u>	<u>4,118,977</u>	<u>4,055,851</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			21,330	102,211	36,352	587,586		33,335	4,744
Add: Restricted Grants									
Provincial Grants - Ministry of Education	270,752	1,120,568					161,227	29,400	101,708
Other				60,600		1,806,551			
	270,752	1,120,568	-	60,600	-	1,806,551	161,227	29,400	101,708
Less: Allocated to Revenue	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Deferred Revenue, end of year	-	-	-	107,211	35,996	817,736	-	18,569	-
Revenues									
Provincial Grants - Ministry of Education	270,752	1,120,568	21,330		356		161,227	44,166	106,452
Other Revenue				55,600		1,576,401			
	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Expenses									
Salaries									
Teachers		717,455						10,900	
Principals and Vice Principals									40,880
Educational Assistants		180,819							
Support Staff	48,022						103,233	4,284	
Substitutes		5,436					279		
	48,022	903,710	-	-	-	-	103,512	15,184	40,880
Employee Benefits	12,005	216,858					28,414	3,008	8,561
Services and Supplies	210,725		21,330	55,600	356	1,576,401	29,301	25,974	57,011
	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	BEST	District Literacy	Riverside Electrical	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				20,000	12,281	50,000	867,839
Add: Restricted Grants							
Provincial Grants - Ministry of Education	383,207	63,818	563,594				2,694,274
Other							1,867,151
	383,207	63,818	563,594	-	-	-	4,561,425
Less: Allocated to Revenue	383,207	12,180	366,738	-	-	-	4,118,977
Deferred Revenue, end of year	-	51,638	196,856	20,000	12,281	50,000	1,310,287
Revenues							
Provincial Grants - Ministry of Education	383,207	12,180	366,738				2,486,976
Other Revenue							1,632,001
	383,207	12,180	366,738	-	-	-	4,118,977
Expenses							
Salaries							
Teachers			290,762				1,019,117
Principals and Vice Principals							40,880
Educational Assistants	266,440						447,259
Support Staff							155,539
Substitutes		598	7,577				13,890
	266,440	598	298,339	-	-	-	1,676,685
Employee Benefits	62,269	17	66,929				398,061
Services and Supplies	54,498	11,565	1,470				2,044,231
	383,207	12,180	366,738	-	-	-	4,118,977
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-
Interfund Transfers							
	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 75 (Mission)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual			2016 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	2,739,587	2,740,813		2,740,813	2,696,028
Total Revenue	<u>2,739,587</u>	<u>2,740,813</u>	-	<u>2,740,813</u>	2,696,028
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,689,096	3,479,338		3,479,338	3,332,030
Transportation and Housing		143,710		143,710	141,357
Total Expense	<u>3,689,096</u>	<u>3,623,048</u>	-	<u>3,623,048</u>	3,473,387
Capital Surplus (Deficit) for the year	<u>(949,509)</u>	<u>(882,235)</u>	-	<u>(882,235)</u>	(777,359)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,503,847	11,709		11,709	1,105,111
Local Capital			1,503,847	1,503,847	797,000
Total Net Transfers	<u>1,503,847</u>	<u>11,709</u>	<u>1,503,847</u>	<u>1,515,556</u>	1,902,111
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		980,627	(980,627)	-	
Total Other Adjustments to Fund Balances		<u>980,627</u>	<u>(980,627)</u>	-	
Total Capital Surplus (Deficit) for the year	<u>554,338</u>	<u>110,101</u>	<u>523,220</u>	<u>633,321</u>	1,124,752
Capital Surplus (Deficit), beginning of year		26,876,945	1,012,000	27,888,945	26,764,193
Capital Surplus (Deficit), end of year		<u>26,987,046</u>	<u>1,535,220</u>	<u>28,522,266</u>	27,888,945

School District No. 75 (Mission)

Tangible Capital Assets
Year Ended June 30, 2017

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,512,959	132,715,656	2,164,925	1,134,779	351,356	463,685	147,343,360
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,339,727		330,409			2,670,136
Deferred Capital Revenue - Other			61,394				61,394
Operating Fund			11,709				11,709
Local Capital		510,451	127,809	274,227		68,140	980,627
Transferred from Work in Progress		584,035					584,035
	-	3,434,213	200,912	604,636	-	68,140	4,307,901
Decrease:							
Deemed Disposals			193,268	107,585	6,682	116,996	424,531
	-	-	193,268	107,585	6,682	116,996	424,531
Cost, end of year	10,512,959	136,149,869	2,172,569	1,631,830	344,674	414,829	151,226,730
Work in Progress, end of year		451,313					451,313
Cost and Work in Progress, end of year	10,512,959	136,601,182	2,172,569	1,631,830	344,674	414,829	151,678,043
Accumulated Amortization, beginning of year		66,521,487	973,842	776,801	117,458	265,753	68,655,341
Changes for the Year							
Increase: Amortization for the Year		3,095,345	226,539	143,710	69,603	87,851	3,623,048
Decrease:							
Deemed Disposals			193,268	107,585	6,682	116,996	424,531
			-	193,268	6,682	116,996	424,531
Accumulated Amortization, end of year		69,616,832	1,007,113	812,926	180,379	236,608	71,853,858
Tangible Capital Assets - Net	10,512,959	66,984,350	1,165,456	818,904	164,295	178,221	79,824,185

School District No. 75 (Mission)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	584,035				584,035
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	451,313				451,313
	451,313	-	-	-	451,313
Decrease:					
Transferred to Tangible Capital Assets	584,035				584,035
	584,035	-	-	-	584,035
Net Changes for the Year	(132,722)	-	-	-	(132,722)
Work in Progress, end of year	451,313	-	-	-	451,313

School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	51,310,792		319,617	51,630,409
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,670,136	61,394		2,731,530
Transferred from Work in Progress	584,035			584,035
	<u>3,254,171</u>	<u>61,394</u>	<u>-</u>	<u>3,315,565</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,686,373	3,070	51,370	2,740,813
	<u>2,686,373</u>	<u>3,070</u>	<u>51,370</u>	<u>2,740,813</u>
Net Changes for the Year	<u>567,798</u>	<u>58,324</u>	<u>(51,370)</u>	<u>574,752</u>
Deferred Capital Revenue, end of year	<u>51,878,590</u>	<u>58,324</u>	<u>268,247</u>	<u>52,205,161</u>
Work in Progress, beginning of year	584,035			584,035
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	451,313			451,313
	<u>451,313</u>	<u>-</u>	<u>-</u>	<u>451,313</u>
Decrease				
Transferred to Deferred Capital Revenue	584,035			584,035
	<u>584,035</u>	<u>-</u>	<u>-</u>	<u>584,035</u>
Net Changes for the Year	<u>(132,722)</u>	<u>-</u>	<u>-</u>	<u>(132,722)</u>
Work in Progress, end of year	<u>451,313</u>	<u>-</u>	<u>-</u>	<u>451,313</u>
Total Deferred Capital Revenue, end of year	<u>52,329,903</u>	<u>58,324</u>	<u>268,247</u>	<u>52,656,474</u>

School District No. 75 (Mission)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2017

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	14,316			552,172	2,226	568,714
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	3,107,133					3,107,133
Provincial Grants - Other			62,107			62,107
Other				131,367		131,367
	<u>3,107,133</u>	<u>-</u>	<u>62,107</u>	<u>131,367</u>	<u>-</u>	<u>3,300,607</u>
Decrease:						
Transferred to DCR - Capital Additions	2,670,136		61,394			2,731,530
Transferred to DCR - Work in Progress	451,313					451,313
	<u>3,121,449</u>	<u>-</u>	<u>61,394</u>	<u>-</u>	<u>-</u>	<u>3,182,843</u>
Net Changes for the Year	<u>(14,316)</u>	<u>-</u>	<u>713</u>	<u>131,367</u>	<u>-</u>	<u>117,764</u>
Balance, end of year	<u>-</u>	<u>-</u>	<u>713</u>	<u>683,539</u>	<u>2,226</u>	<u>686,478</u>

ITEM 6.3 Information

TO: Board of Education
FROM: Superintendent of Schools
SUBJECT: Student Absenteeism Update

The Superintendent will provide an update to the Board and partner groups regarding Student Absenteeism.

ITEM 7.1 Discussion

TO: Board of Education
FROM: Trustee, Randy Cairns
SUBJECT: Facilities Upgrades to Washroom / Change room Signs, and other similar Improvements

Recommendation:

That the following resolution be forwarded to the December board meeting for consideration.

That Mission Public Schools dedicate resources with the 2017/2018 amended budget to continue facilities' upgrades on washrooms, change rooms, signage or other identified improvements to ensure equal inclusive and safe accommodation for all students.

Rationale:

This recommendation would support the inclusive and safe accommodation and benefit all students. By ensuring this is a continuing budget item, we would continue to ensure our facilities provide inclusive and safe accommodation for all students.

The current design and or signage in many cases either denies student access or creates fearful situations for many students. We do have students in the LGBTQ identity. We also have students dealing with anxiety, or other insecurity. The lack of privacy can and does lead to bullying or intimidation for many during washroom use or sports participation. In some cases, students leave school and do not graduate.

Public Schools must be inclusive and ensure equal opportunity for all for a quality Public Education.

ITEM 7.2 Discussion

TO: Board of Education
FROM: Superintendent of Schools and Secretary Treasurer
SUBJECT: Riverside College- Next Steps, January Meeting

The Superintendent and the Secretary Treasurer will recommend a meeting date in January 2018 to continue discussion surrounding the possible expansion and growth of Riverside College.

ITEM 7.3 Discussion

TO: Board of Education
FROM: Superintendent of Schools
SUBJECT: Stave Falls – Non Enrolment

The Superintendent will provide a progress update to the Board and Partner Groups relating to the Preliminary Registration for Stave Falls Elementary School.

ITEM 7.4 Discussion

TO: Board of Education
FROM: Trustee, Tracy Loffler
SUBJECT: Student Transition Plans: Elementary to Middle / Middle to High School

Recommendation:

That the Committee of the Whole discuss the merits of a Transition Plan for students going from Elementary to Middle School and Middle School to High School.

Rationale:

Data presented by the Superintendent at the June Committee of the Whole meeting indicated that our school district is not doing as well as it could when transitioning students through elementary, middle, and high school. Based on feedback and personal experience, I feel we can do a better job transitioning students if we have a district wide plan/policy/procedure. Further, how we communicate a Transition Plan to parents, students and staff is also of importance.

Committee of the Whole Meeting - Public

Minutes



Committee of the Whole Meeting
October 3, 2017 at 3:30pm
District Education Office, 33046 – 4th Avenue, Mission, BC

Members Present:

Vice Chair Tracy Loffler
 Trustee Randy Cairns
 Trustee Jim Taylor
 Trustee Shelley Carter

Staff Present:

Superintendent Angus Wilson
 Secretary Treasurer Corien Becker
 District Principal of Technology and Innovation, Colleen Hannah
 Facilities Manager, Ray Seifert
 Executive Assistant Aleksandra Zwierzchowska (Recorder)

Absent: Trustee Rick McKamey

Partner Groups Present:

DPAC – Laura Wilson, Cyndi Polovina
 PVPA – Brian Barber
 MTU – Janise Nikolic and Shannon Bowsfield
 CUPE – George Forsythe

Guests:

1. CALL TO ORDER

The meeting was called to order at 3:30 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

MOVED and Seconded that the Agenda be approved as presented.

CARRIED

3. Delegations/Presentations

4. Unfinished Business

4.1 Stave Falls Update

The Superintendent shared information regarding an upcoming Special Committee of the Whole meeting regarding Stave Falls Elementary. It was noted that another group meet with the Superintendent and Secretary Treasurer earlier this week.

Q: Question R: Response

Q: Are these individuals members of the Stave Falls Association?

R: No, however, they share the same vision of re-opening the school.

A clarification was made that the purpose of this meeting is not to discuss re-opening the school, but an opportunity to collect data. We need to determine how to collect this data, what will the format look like, and the target audience including potential enrolment of students from Silverdale and Whonnock.

5. Staff Reports

5.1 Human Resources Update

The Superintendent started the discussion by reporting on the following data:

TEACHING

As of September 30, 2017 total teacher FTE is 380, up 51 FTE from September 30, 2016.

Current vacancies not included in the above FTE as of September 30, 2017:

- 10 full-time positions (this includes 1.5 FTE psychologist positions);
- 3 part-time positions;

Hired 110 TTOCs in the last calendar year, and we are recruiting on a daily basis.

Current TTOC composition:

- 10 TTOC on contract positions
- 24 TTOCs on the Regular list, of the 24, 2 retired teachers
- 9 part-time teachers on the Regular list
- 42 TTOCs on the Limited list, of the 42, 9 retired teachers
- 9 part-time teachers on the Limited list
- 52 TTOCs on the Inactive List
- 2 Uncertified TTOCs

SUPPORT STAFF

Hired 82 support staff in the last calendar year, recruiting on a daily basis, breakdown by classification:

- 6 Aboriginal Liaison Workers
- 8 Building Service Workers
- 4 Bus Drivers
- 1 Carpenter
- 40 Education Assistants
- 1 Electrician
- 1 Information Technologist
- 1 Plumber
- 2 Secretaries
- 18 Supervision Assistants

Current casual composition by classification:

- 4 Aboriginal Liaison Workers
- 12 Building Service Workers
- 7 Bus Drivers
- 43 Education Assistants
- 7 Secretaries
- 2 Strong Start Coordinators
- 28 Supervision Assistants

Current Internal Postings:

- 5 term Education Assistant positions
- 4 temp Education Assistant positions
- 1 full-time term Secretary position
- 1 part-time (20 hrs/wk) Secretary position

Current external postings:

- 1 Kitchen Assistant position
- 11 Supervision Assistant positions

Currently recruiting for the following casual positions:

- Education Assistants
- Supervision Assistants
- Building Service Workers
- Bus Drivers
- Secretaries

To note: already experience shortages in the 17/18 school year in the following areas:

- TTOCs
- Education Assistants
- Supervision Assistants
- Bus Drivers
- Building Service Workers

It was noted by the Superintendent that the Human Resource department is working long days to deal with the related workload.

Q: What impact does this have on Student Services?

R: It is affecting all staff; however, we are doing better than most districts.

Q: Any idea of the score of teachers who are leaving in comparison to joining the District?

R: We have gained more than we have lost. During the Mentorship meeting we learned that teachers who have joined the District are not brand new to teaching, they came from other districts.

Q: Can we employ professionals who do not have a teaching degree with a Letter of Permission?

R: The Collective Agreement poses limitations; as long as there is a teacher who is on call, we cannot offer the call to a substitute.

5.2 Student Absenteeism Update

The Superintendent distributed a handout titled, "Attendance Review, Item 5.2 – Attachment A" and cautioned that this is raw data which has not been fully verified. The purpose of information is to start a discussion rather than to jump to conclusions. The following information was reported:

- Increase in absenteeism into late Middle School and consequently Secondary;

- Broadly speaking, grades 8-10 are the most problematic, but of course there are issues at all levels;
- The report outlined in the attachment is based on students who are absent for 20 days or more in the school year. This does not include illness, field trips, or other '**excused**' **absences**, but rather those students that failed to attend on a significant number of days. 20 is a more or less arbitrary amount at which it is generally held that notable impacts are felt in academic success;
- All schools have identified a process by which they make contact with families when a student is absent without an excuse;
- Suspension is rarely effective. Meetings with a VP, then the Principal are typical responses, as well as enlisting the service of counsellors and other support personnel.
- There is no 'official' policy on what number of absences trigger what response.

Attendance is a key focus of MSS this year, and is 'on the radar' of a number of schools this year. Some key concepts:

- All cases are individual and unique;
- While each case is unique, there is no overarching plan to address the issue;
- Some issues, like school culture, are school controllable;
- Some issues, like socio-economic factors, are non-controllable;
- On paper, Mission has many of the structures that support good attendance – schools within schools, broad ability to personalize learning, magnet/focus schools and academies, skilled teachers, and so on.

Q: When reviewing severe absenteeism, how does a standing granted work?

R: Standing granted still exist, however, this measure is usually applied in very unusual circumstances.

Q: Are students missing an entire day? One block? Two blocks?

R: For Middle and High School students, the calculation was completed by taking the number of absences and dividing that number by four.

Q: Is there any connection that a teacher's absenteeism is related to student absenteeism?

R: It can be factor; however, this is more an issue that relates to work load and human resources.

Additional comments noted:

- A recommendation was made that the District further investigate the reason behind an excused absence;
- There is a lack of extra curriculum activities; specifically sports related ones;
- Look to Fraserview's bottom-line attendance policy for examples on procedure;
- Brain storm ideas with other departments like Aboriginal Education;
- The Board requested reporting on student absenteeism every three months.

5.3 Class Size & Composition Update

The Superintendent handed out copies of the Class Size and Composition Calculation form. The form will be used by principals when meeting with teachers to determine a remedy for a class violation. Once completed, the form will be provided to the Human Resource Director to determine if appropriate staffing can be found for the school. This process will occur several times throughout the year as circumstances can change.

Clarification was requested regarding the remedy options:

- a. Prep Time
Q: How does this help with student learning?
R: This could mean that the teacher uses this time to provide a more thorough and planned lesson.
- b. Additional Non Enrolling- learning support or a helping teacher;
- c. Additional Co-Teaching- teaching aide meaning two people can be teaching or one teacher can assist a student one on one while the other teaches the rest of the students;
- d. Other (Requires Local Agreement) - other compensation such as professional development or extra pay.

5.4 Major Projects Update

Ray Seifert, Facilities Manager, spoke to the major facilities projects that are underway. The Secretary Treasurer spoke to the other major projects.

Two more items were added to the list of projects:

10. Waste Management Program
11. Hatzic Middle School

Fraser Valley Regional District is introducing the waste program that was implemented in Metro Vancouver several years ago. The program should be active in September 2018 and the regulations for the program are contingent on what is outlined by Fraser Valley Regional District.

Q: How will garbage and compost arrive at the final destination?

R: Custodians will be responsible for removing bags from bins just as they are now. The District will need to contract a waste disposal company for the removal of waste.

Q: Will each classroom have all the necessary bins? Will compost get removed nightly?

R: Four containers will sit in the hallway and it will be the student's responsibility to dispose trash in the appropriate bin. The compost will be regulated as needed, at this time it is unclear who will be responsible for the removal.

Concerns were raised regarding the plan for completion of the Health and Safety Manual.

Q: Can the District consider hiring a contractor to complete the Health and Safety manual? This is something we need in place.

R: The initial plan was to have the OHS Manager handle this project. We still intend on hiring someone to assist in the HR department so the original plan can take place.

Q: What is the timeline for completion?

R: The District received authorization for a six-month budget to allow for this project; the deadline is June 2018.

A new topic on the list was brought to question and clarification was requested regarding the timeline for new portables.

Q: Why are the new portables being delayed until mid-October?

R: The delay is on the end of the supplier, not with the School District.

Solar Panels:

Q: Is the RFP finalized and when will it be issued?

R: It will be issued Friday October 6, 2017.

Hatzic Middle School Asbestos Removal Update:

Small removal was completed during last year's winter break in the west wing of the building. During spring break, facilities workers removed ceiling tiles from section 300 of the building and completed the remainder of this section in the summer.

6. New Business

6.1 Board Direction & Strategic Plan 2017-18

Trustee Carter mentioned that there used to be a Business Committee where Board members had the opportunity to talk prior to bringing all matters to the Committee of the Whole.

Comments:

- Does not mean the topics would not be brought forward to the CoTW, it would give the Board and opportunity to gather consensus;
- Meeting should happen early August with some philosophical guidelines to have a vision rather than bringing them up as matters arise;
- Conflict is that we embarked on being open and transparent; Boards strategize and plan but then you bring it to the public for scrutiny. Gives the board opportunity to strategize and narrow down the topic for discussion;
- We do not have a platform for a fulsome discussion;
- Partner groups comments:
 - If the meeting is related to strategic planning, then it's more powerful to bring all dimensions together;

MOVED and Seconded that the conclusion time for the Committee of the Whole meeting be extended to 6:10PM.

CARRIED

6.2 Riverside College Advisory Committee Terms of Reference (ToR)

The Board began discussion regarding the presented Terms of Reference report. It was noted that:

- Confusion was raised whether or not it was necessary to apply the Terms of Reference to a sub-committee;

- The outlined Terms of Reference presents too much structure for a sub-committee. The purpose of this committee is to brainstorm and bring ideas back to the Committee of the Whole;

Staff looked to the Board Meeting Policy for guidance and this is the rationale for presenting the Terms of Reference.

Q: What approach would the Board like to take on this matter?

R: Seeing how this is a sub-committee of the Committee of the Whole, perhaps the Terms of Reference needs to be reconstructed to meet the needs of a sub-committee.

R: In this circumstance, the sub-committee would hold a Special Committee of the Whole meeting.

It was suggested that a friendly amendment is made to the original motion that was presented at the last Public meeting:

- Change the original meeting date to occur prior to November 30th, 2017;
- Change the motion to be a special meeting of the Committee of the Whole rather a Sub-committee of the Whole.

7. Minutes of Previous Meetings

MOVED and Seconded that the Committee of the Whole Meeting Minutes dated September 12, 2017 be approved as presented.

CARRIED

8. Information Items

8.1 Curriculum Update (Standing Item)

No curriculum updates were presented.

8.2 District Parent Advisory Council (Standing Item)

No DPAC items were presented.

9. Adjournment

Moved and Seconded to adjourn the meeting.

CARRIED

The meeting adjourned at 6:10 pm.

Certified Correct:

Vice-Chair or Chair, Board of Education

Secretary Treasurer

Date

Date

Committee of the Whole (Public)

Minutes



Committee of the Whole- Special Meeting

October 10, 2017 at 6:00pm

Fraserview Learning Centre, 32444 7th Avenue, Mission, BC

Members Present:

Chair Tracy Loffler
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)

Absent:

Trustee Rick McKamey

1. CALL TO ORDER

The meeting was called to order at 6:00 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:

Item 4.1 - Preliminary Student Registration

MOVED and Seconded that the Agenda be adopted as amended.

CARRIED

3. Delegations/Presentations

4. Unfinished Business

4.1 Preliminary Student Registration to gather data for use in Board deliberations on the possible reopening of Stave Falls School.

The following rationale was read by Trustee Taylor:

Trustees and staff have stated publicly on several occasions that hard enrollment data is required for deliberations on whether a full or partial reopening of Stave Falls School is financially feasible and has educational merit. Previous experience of the Board has shown that demographic predictions and general population growth indicators are often unreliable. In a circumstance involving a small community and a possible student population that is unlikely to exceed 150, specific individual commitments will be readily obtained and prove to be a very solid foundation for future deliberations.

MOVED and Seconded that the following preliminary registration process be forwarded to the October 17, 2017 Public Board meeting for approval.

CARRIED

- A preliminary registration for a potentially reopened Stave Falls School will take place between November 20, 2017 to December 15, 2017;
- The registration will be available for both on-line and paper submissions;

- The registration will be open to all children eligible for public education in British Columbia who fall within the acceptable age ranks for kindergarten to grade 7 in the school years 2018-19, 2019-20, 2020-21;
- Registration forms will be patterned from the registration form currently used by the District but, if necessary, modified to provide information on anticipated home address and current school attended.

The topic to gather registration data was discussed at a previous Committee of the Whole meeting and a resolution needed to be brought forward.

The form will be available in a printable version and on the web for online submission. The printable form will be available at the School Board Office and once completed, it can be returned to the office.

Some important information to be included on the form:

- Name of school where student is currently enrolled;
- Physical address;
- The curriculum or frame work for the intent to register;

Additional comments noted:

- Everyone should have input on the process. If there are indicators that school should open, we need to start planning for the school to open in September 2018;
- Need to include children that are three and four years old;
- Request to have the registration available in all newspapers and widely published;
- Request that Stave Falls Association be informed regarding the registration, so they can share the registration survey with established network of contacts;
- Would the intent for enrolment change if the school was opened as an outdoor education school?
- Note there is no door to door Newspaper delivery in Stave Falls;

The Secretary Treasurer noted that efforts will include various communication mediums as well as contacting a data base of individuals who have requested to receive updates on the Stave Falls School.

Comments:

It would be helpful to send a letter to all the parents of other schools that can be impacted to notify them that this is something the Board is exploring.

Q: With some of these schools that have students a far distance to travel, will the board review catchment areas?

R: The Board recognizes the need to have a boundary review.

Q: What is the timeline for the mentioned recommendation?

R: We will collect data November 20, 2017 to December 15, 2017 and this information will come to the Board meeting in January.

Q: Will this be enough time? How long will it take to re-open the school?

R: Budget and resources tie up re-opening a school. It would mean holding back funds with the amended budget. Should the data prove that there is sufficient enrolment to re-open the school, a recommendation would be forwarded to the Board for deliberation.

R: Some repairs to the building are a quick fix while others are not. We haven't drawn a conclusion.

Q: Does the school require exterior work? Has there been any maintenance completed since the school closed?

R: There has been minimal maintenance.

Q: Are the damages to the building a result of the school sitting closed and vacant?

R: The boiler system is something that fails over time. When you re-open any building, it needs to meet today's building codes.

Q: Would you base the kindergarten registration off February enrolment?

R: We are now moving kindergarten registration to January.

Q: Can there be a mail out to all the Stave Falls residents?

R: Yes.

Q: Do you have a hard and fast number for to reopening the school. R: No

R: This is also contingent on the model. All gathered data and possible outcomes will be debated in Public.

R: The Board needs to consider the impact on other schools.

Q: How will this information affect your decision?

R: We can't say how this will affect the Board. The approach we take, is to provide as much information as possible and weigh out all potential options.

Comment: One factor to consider is a preschool setting. Stave Falls does not have these resources in place.

R: We would need to complete a cost and benefit analysis. At Dewdney we spent \$30k in renovations, however, over time these costs will come back to the district.

Q: Would a daycare question be added to the registration form?

R: The problem is that if you add this information, it can be misinterpreted.

A recommendation was made for the wording related to the daycare / preschool question. Sample Question: Would you attend Stave Falls or not? If not, would a preschool change your mind?

Superintendent announced that he and the Secretary Treasurer met with the Stave Garden Group who shared their thoughts about another curriculum format for the Stave Falls School.

The Secretary Treasurer commented about Baragar; a massive information system and a powerful tool that can assist with analysis. It helps the district determine projections. It would be helpful to identify boundary shifts; however, some complications arise from having cross boundaries.

Q: Can we identify how many children from the Stave Falls area attend a school in Maple Ridge?

R: We have some information, but we would have to complete more research. Student information is confidential and if we call the Maple Ridge School District, they won't disclose who is attending their schools.

Comment: Sometimes students attend a school in a certain district because the parents work in the area. It's not always they attend a certain school because there isn't a school in the area.

5. Staff Reports

N/A

6. New Business

N/A

7. Minutes of Previous Meetings

N/A

8. Information Items

8.1 Special Committee of the Whole Meeting Minutes, June 6, 2017

8.2 Mission & Silverdale Student Catchment Analysis 2016- 2017

8.3 Superintendent Stave Falls PowerPoint Presentation

8.4 Article

9. Adjournment

Moved and Seconded to adjourn the meeting.

CARRIED

The meeting adjourned at 7:18 pm.

Chairperson

Secretary Treasurer

Committee of the Whole Meeting (Public)

Minutes



Committee of the Whole Meeting

November 7, 2017

District Education Office, 33046 – 4th Avenue, Mission, BC

Members Present:

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

Staff Present:

Superintendent Angus Wilson
Secretary Treasurer Corien Becker
Assistant Superintendent Larry Jepsen
Assistant Secretary Treasurer Derek Welsh
District Librarian, Jennifer Lane
Director of Student Services, Carolynn Schmor
District Principal Aboriginal Education, Joseph Heslip
Executive Assistant Aleksandra Zwierzchowska (Recorder)

Absent:

Trustee Jim Taylor

1. CALL TO ORDER

The meeting was called to order at 3:33 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

Additional Item(s):

4.1 Stave Falls Communication Content

5.8 Deroche Elementary – Kids in the Kitchen, *A Program Initiative for Hungry Children*, presented by Principal, Mike Abercrombie

6.2 Preliminary research for a daycare to operate from Stave Falls and Lease Clause

6.3 Feasibility of operating a bus route to transport students to Stave Falls School and Silverdale Elementary.

6.4 Provincial Council Meeting Update

MOVED and Seconded that the Agenda be adopted as amended.

CARRIED

3. Delegations/Presentations

3.1 International Travel Application: Cambodia, Ecole Mission Secondary

MOVED and Seconded that the International Travel Application be reviewed and forwarded to the November 21, 2017 Public Board meeting for approval.

CARRIED

Kevin Matheny, Teacher at Ecole Mission Secondary presented information from the Field Trip Application outlined on agenda. Mr. Matheny mentioned that some of the highlighted items can change, but for the most part the information provided in the trip application will remain the same.

Questions

Q: Do we have to worry about political unrest?

R: Mr. Matheny has been in touch with contacts in Cambodia who have stated that it has been very safe.

Q: What is the cost per student?

R: \$3,500; fundraising is for the building costs, but the remainder of funds will go towards the student's airfare.

Q: How will the group address health concerns?

R: There is a reputable Doctor in Abbotsford that has been used by the school in the past. The Doctor sits down with students and educates them about specific health concerns. There is no concern for malaria or the zika virus; students will receive necessary shots well in advance.

4. Unfinished Business

4.1 Stave Falls Communication Content

The Secretary Treasurer mentioned that Staff is compiling the preliminary print material for the mailer. It was brought to our attention that there are concerns surrounding certain wording. We have re-drafted the content to mimic the resolution. Staff would like to hear from the Board regarding communications content:

Trustee Cairns agreed with using the words preliminary registration but noted it's important to emphasize that the school is closed. The words pre-registration indicate that the school is open and accepting registrations which is not the case and suggested, "Intent to Register in efforts to obtain data for the Board to deliberate if there is feasibility to re-open the school."

Q: Will the message announce the school years in which registration is open for? R: Yes

Comment: The word survey should not be used as this gives the public the wrong message. Multiple surveys have been conducted by the Stave Falls Association, this is more than another survey and each registration submission matters.

The Secretary Treasurer mentioned to the Board that if they have concerns with "Intent to Register" or "Survey", Staff will remove the wording to make it more neutral.

Trustee McKamey is concerned with using certain wording as it implies that the school is opening and setting an expectation. It was requested that Staff gather information and that the delivered message is clear and concise across the district. We are seeking information to base a decision and we are looking for language that is neutral.

Other recommendations noted:

- Remove the word survey but leave the wording for "intent" to be honest to the public;
- When using the words Pre-Registration, we need to ensure that there is clarity that the school is not open currently;
- Pre- Registration for a possible re-opening Stave Falls Elementary;
- Pre- Registration for Data gathering purposes;

- Instead of survey use data gathering and note that data gathering will be open from November to December;
- Board is gathering data and based on findings, the Board will use this information for future deliberation.

We need to be careful with the message content and ensure the message is received neutrally by all parents in the District.

The Secretary Treasurer noted that this was an opportunity to include Committee members to collect feedback. Staff will take this information and move forward with suitable changes.

5. Staff Reports

5.1 CURRICULUM – standing item: Monthly Curriculum Update

Joseph Heslip shared a handout and discussed the following items:

- Conducted a successful meeting at Mission Secondary School to discuss the indigenous curriculum for English and Social Studies. Elders will be present in some classrooms at the school to assist teachers and students;
- Peggy Janicki will be working in our District; she has 15 years of experience with grades K to12;
- Mission Aboriginal Education team will be attending and presenting at the First Nations Education Steering Committee. Highlights include the Reconciliation in Mission website.

Jennifer Lane

- A Handout was provided by Jennifer Lane and various information was highlighted;
- Also provided information highlighted on the district curriculum website.

Carolyn Schmor

- Discussed the Universal Design for Learning which is an educational framework that allows a teacher to design learning for all the students in the classroom.

Larry Jepsen

- Stefan Stipp will be presenting at Heritage Park Middle School in February 2018;
- Proud to announce Mission will take part in the Joyful Early Literacy Initiative;
 - Proving 8 days of training here in Mission over a period of three years;
 - Successful results are happening in vulnerable communities;
 - Key aspect for preparing children to be good readers.

5.1a Report Card Update -5.1a Report Card Update- Principal, Tina Phelps and Principal, Angela Condon

- New report card template meets Ministry criteria;
- Some schools were using report programs that no longer matched the redesigned curriculum;

- Now referred to as Learning Standards which addresses new onset language; Emerging, Developing, Proficient, and Extending;
- Pilot project that is open to all teachers in the district;
- Opportunity to recognize what reporting is working and what needs revising;

The goal is to gather feedback and present this information to an open committee meeting in January.

Q: Will parents be informed about this pilot project?

R: Currently, we are experiencing the use of different report cards even in one classroom. The pilot project will have very little affect; however, we are happy to communicate this information with parents.

Q: Do we have percentage of teachers who wish to participate in this pilot project?

R: Not currently as this is a critical week. After this week, we will be able to determine more definitive numbers. We can collect this data.

Q: Will parents have an opportunity to provide feedback.

R: Yes, feedback should be provided to the administrator. We would like the report card to be parent friendly. Parent teacher interviews are a great opportunity to bring forward this information.

5.2 Aboriginal Education Report Update

The District Principal of Aboriginal Education prepared a PowerPoint presentation. Some highlights include:

- Discussion about the Enhancement Agreement Grants;
- 1115 Aboriginal students in mission;
- CBC News attended the Orange Shirt Day ceremony;
- Connectivity Survey revealed positive results where Aboriginal students marked Always or Often to a list of questions;
- Examples were provided of all the different Aboriginal curriculum initiatives occurring at each school.

Q: Did the connectivity survey reveal any surprising data?

R: We were expecting a long-range dip in the data collected from the Middle Schools and High School, but results did not show any dips. We are always looking for ways to improve.

Q: Were these questions asked of all the students?

R- No, I believe this is Aboriginal student focused.

5.3 SOGI Curriculum Update, Principal, Sharon Widdows

Darren Forrest and Sharon Widdows are working on this initiative together. The followings items were highlighted as potential goals for the available funding:

- Host a year end breakfast for students with guest speakers;
- Conduct an exit meeting with students at the end of the year;

- Compile a list of resources available at all schools to develop a starting point;
- Purchase additional resources for teachers;
- Guest speakers to attend schools and deliver presentations;
- Create a SOGI committee comprised of members from stakeholder groups;
- Set a goal to offer one SOGI lesson in each classroom by the end of the year.

5.4 Staff Report on Riverside College Portable Construction

The Secretary Treasurer received a report from the Principal at Riverside College who does not recommend moving forward with this project. There are three new Teachers who are crafting their teaching skills and will not be able to oversee such a project.

This report did spark a conversation with the Principal for building a small home. The idea is to start small and see where it goes.

Q: Would the portable construction be a topic up for discussion in the future?

R: Yes, it is something the College can reconsider in a couple years.

5.5 Parking and Transportation, Dewdney Elementary

The Secretary Treasurer and the School Principal met onsite with the Ministry of Transportation. It is a classified as a highway and regularly used by gravel trucks.

Some ideas that were recommended:

- Creating a crosswalk;
- Adding extra signage;
- Setting up sandwich boards.

Trustee Loffler noted that each school has its own unique issues at pick up and drop off times. If the Board waives transportation fees for the school, this results in unfair treatment to other schools.

The Secretary Treasurer noted that item was presented to the Board an information and asked how the Board would like to proceed.

Q: Are the parents providing any solutions?

R: When Staff met with Ministry of Transportation and the Principal of the school, more on-site parking was suggested. The school district does not have control over street parking, only parking on-site. If we decided to revise the on-site parking possibilities, we would have to hire an Engineer to complete a study.

A suggestion was made to contact the Community Policing unit who once would set up speeding signage on this road as precautionary efforts.

5.6 Major Projects and Initiatives Update

The related information attached to the agenda are intended as a monthly update. Unless there are specific questions, a discussion is not required.

5.7 Monthly Financial Summary Report – September 30, 2017

Secretary Treasurer referred to the report that was outlined in the agenda. It was noted that a financial summary report can now be generated at the push of the button rather than preparing one manually. This will allow the Board and Senior Staff the opportunity to review financial information on a regular basis.

5.8 A Program Initiative for Hungry Children, Principal, Mike Abercrombie

Mike Abercrombie provided a handout and started his presentation. This initiative improves the quality of food that we can provide to our most vulnerable students. The goal is to offer the program to students during school hours. The framework for this initiative is based on three criteria:

1. Improve the quality of food that is provided to vulnerable students;
2. Offer this initiative during school hours rather than after school;
3. Create participation and connectivity to build relationships.

6. **New Business**

The Chair noted that there is ten (10) minutes remaining and suggested that items 6.1 and 6.4 be presented at the next Public meeting under Liaison reports.

6.1 BCSTA Board Chairs Meeting Update

Update postponed until next Public Board meeting.

6.2 Preliminary research for a daycare to operate from Stave Falls and Lease Clause

6.3 Feasibility of operating a bus route to transport students to Stave Falls School and Silverdale Elementary.

The Chair confirmed that printed copies of items 6.2 and 6.3 were shared at the start of the meeting and read both items as outlined in the handout. There were no comments from the committee members in attendance. A discussion took place among Trustees and the following comments were noted:

- Items are being presented to the committee as information items;
- Protocol has been followed to share items with the COTW prior to being presented at an upcoming Public Board meeting;
- Trustees would like to debate the motions at the table;
- Difficult to have a fulsome conversation without Trustee Taylor present.

No further discussion is necessary as the motions will be debated at the next Public meeting.

6.4 Provincial Council Meeting Update

Update postponed until next Public Board meeting.

7.1 Minutes of Previous Meetings

MOVED and Seconded that the Committee of the Whole Meeting Minutes dated October 3, 2017 be approved as presented.

CARRIED

Q: The statement regarding custodians removing compost nightly seems inaccurate. At this time, we have limited information, perhaps we should update this statement?

Minutes



8. Information Items

No discussion took place.

9. Adjournment

**Moved and Seconded to adjourn the meeting.
CARRIED**

The meeting adjourned at 6:02 pm.

Chairperson

Secretary Treasurer

DPAC Meeting Minutes November 20th 2017

1/3

Location: Windebank Elementary**Meeting commenced:** 7:02PM**Meeting Facilitator:** Cyndi Polovina**Attendees Present:** (See Far Bottom)**Regrets:** Trisha Hansen-Bell Sheneal Anthony Destiny Cunningham**Adoption of minutes:**

❖ Cheryl motions; Chantelle seconds ↘ MOTION PASSED

Adoption of Agenda)

❖ Clare motions, Kristy seconds ↘ MOTION PASSED

Correspondence:

❖ BC Teachers magazine; Agenda for the COTW meeting; Bank statement; BOE meeting agenda; formal letter of complaint regarding a PAC not following its constitution; Email from SFCA

Superintendents Report:

- ❖ Middle schools: "How can we adjust them to be more like middle schools and less like Jr. High"
 - Language important, needs to be changed & updated. Language as in: limiting class size for specific classes – 24 for science but 30 for woodworking, etc.
 - We need to compromise language and collaborate time for planning
 - If this new language is to be used next year, it must be completed by January.
 - There is effort from teachers regarding the change.
 - Assistant Superintendent from Abbotsford has been helping
- ❖ BOA Meeting with MLA.
- ❖ Big point with the MLA is that we are growing and need assistance at Albert McMahon, Hatzic Elementary and MSS regarding expansion, etc.
- ❖ Computers: Tech rollout from the schools, principals are going to give feedback.
- ❖ Colleen Hannah wants to know if we still want to have a parent education night on MyBluePrint in schools. We are interested, we just need to have a proper sit down and plan a date and figure out attendance, location etc.
- ❖ Stave Falls Update: A "Pre-Reg" form has been put online on the School District website and in the area there have been forms mailed out to gauge interest.
 - SFCA and SF Garden Association has also been advertising information regarding the potential opening of the school. These are independent from the School Board.
- ❖ The form is active from November 20th until the Christmas Break.
- ❖ The District of Mission is trying to encourage more walking to school by creating more safe routes. How can we help, where do we need improvements, etc.?

Chair Report:

- Technology revitalization/reintroduction on technology in district right now: Getting the servers updated to a better system with new Wi-Fi in schools. Planning new mobile devices with laptops in 60 classrooms. User agreement for Office 365 and Blueprint has been sent out. This is a new online program for kids, (in the cloud); access on all devices with their passwords + login to use Office 365 at home, school, mobile, etc. Considering doing a parent education night district wide for parents to learn about the My Blueprint system.
- Regardless of the district providing schools with new tablets, PACs can still donate money for Ipads, laptops, etc.

- Career education is starting as early as kindergarten. “All about me” career education is very important this year. It has been available at MSS for 2 years, and is now accessible for younger kids. This is a Canada-Wide program now.

To avoid discontinuity of information when volunteer positions change, it is a really good idea for PACs to have a resource binder that contains all their important documents such as their policies/ procedures and/or constitution, a copy of Robert's Rules of order, contact information for DPAC and BCCPAC, and copies of resources like PAC Treasurer 101 and Money Handling Guidelines 101, which are available on the DPAC website. A copy of each meeting's attendance and meeting minutes should also be in the binder.

It is important that each PAC's accounting is kept well in order, with clear records of income, grants, and expenses. PACs should either be following the Money Handling Guidelines available on the DPAC website, or they should be creating their own set of guidelines on which their members vote to approve.

PACs are reminded that when a question or concern arises, the first place to look to is the school PAC's own constitution, but DPAC is happy to assist in interpreting the constitution and in finding other resources and information as needed.

One of the most common problems with which DPAC is asked to help is with picking up where the last volunteer left off. Whether it is the chair or treasurer or secretary who has been replaced, a clear record of past policies, procedures and actions that have been taken is a huge help in someone being able to step into their shoes. It is particularly important that a clear account of all money coming in and going out is kept. Minutes of meetings should be clear on whether or not adequate notice of an AGM was given, for example, and whether or not a quorum was present. For meetings at which a constitutional change are to be made or executive elected (AGM), it is recommended that a minimum of 2 weeks written notice go out to parents. The suggested change to the constitution should be in the meeting notice. When a constitutional change is made, it must be clearly documented how many votes (quorum) and how many for, against or abstained. The school principal should receive a copy of the amended constitution and if DPAC is sent a copy it will be updated on our website.

Movie Committee: Must renew by Nov 15th for the movie license.

Three different PACs in our District in the past two months are reportedly experiencing stresses between members. The single largest source of conflict is when PACs are not following their own rules.

It is very important that PAC chairs know the rules in their constitution and follow them as closely as possible. Doing so will eliminate the majority of stresses that can occur between PAC members. If your PAC has updated your constitution in the past few years, please check the www.dpac.mpsd.ca website to see if we have the most updated copy posted there. If not, please let us know.

Please also look at the “Purpose” section of your constitution and check if you feel that your PAC is accomplishing all of its purposes. There is so much more to PAC than fund-raising.

Treasurer report:

- ❖ We had not received an invoice from Dr. Mate until it was requested. Cheque has been *now* been sent to Dr. Mate, but has not yet cleared (will be next month.) Cheque to the Clarke Theatre for \$210.00 has cleared.
- ❖ Cheq: \$1,832.21
- ❖ Gaming \$9,969.11

Communications report:

- ❖ Social Media account has been used to advertise 5 items as well as sending emails on the events.

Committee of the Whole Report (COTW):

- ❖ Kevin Matheny is planning a field trip to Cambodia for a Social Justice class, this will occur in July and they will be building a classroom. Fundraising for this project will be happening.

- ❖ Standing reports on curriculum
- ❖ Report card updates/ discussion
- ❖ SOGI (Sexual Orientation and Gender Identity) update and what is going on in schools
- ❖ Riverside discussion of portables
- ❖ Discussion of Dewdney Elementary and parking/transportation issues
- ❖ Deroche Breakfast program in the works
- ❖ Financial Report

Movie Committee:

- ❖ Erin & Ricky have taken over but there is no report. (Both from West Heights)
- ❖ Still trying to learn position from Raymond, communications are being established.
- ❖ Late submissions should be alright for Movie license renewal.

Ongoing:

New Business/Fundraising:

- ❖ Legalization of Marijuana: Are schools being provided with additional funding/resources around education? Short answer is no.
 - ❖ Last spring a member of parliament had a meeting with groups and staff regarding legalization of marijuana and having messages to youth regarding it.
 - ❖ This will be treated along the same lines as vaping, smoking or alcohol on school grounds. Not allowed in the school/in lockers/at lunch
 - ❖ Currently the approach is “it is illegal” when the focus should be harm reduction
 - ❖ At this time however there is no brochure or booklet on the approach from schools for kids and employers, just ideas and the existing policy blankets marijuana.
- ❖ **Fundraising:**
- ❖ Deroche successfully had a little coupon book event, are trying to have another dance, planning a family fun gaming night (early planning stages)
- ❖ Christine Morrison is creating awesome packages for new students for everyday support. They are bringing in a speaker, police officer Grayson Smith (Author of “There’s a Norseman in the Classroom”) to discuss his book with the students
- ❖ Reminder: Life Touch Photographs can be used as an additional photo package group, but cannot replace the fall photography company. Some schools use them in the spring for family photos (after a booked appointment at the school.)
- ❖ Challenge day update: Great success, excellent program/event for parents and students to find common ground in a safe space. Costs \$15,000 for 2 facilitators to visit over 3 days with 3 schools with kids and parents of varying ages to discover empathy, respect and self-love and importance. Valuable program that should possibly be explored by DPAC for future sponsorship/donation.

Adjournment:

- ❖ Karah motions, Jason seconds. 8:18 pm.

Attendees: ESR: Kirstin Heise; Albert McMahon: Cheryl Blondin; Christine Morrison: Chantelle Morvay-Adams ; Hatzic Middle School: Clare Seeley (+MSS); Hatzic Elementary: Heather Burke; Hillside: Cyndi Polovina (+EHPMS) Ecole Heritage Middle: Karah Hutchison, Jason Elliot; West Heights: Elisa Williams, Ilona Schmidt; Dewdney Elementary: Christie Lindgren; Deroche Elementary: Chrystal Williams-McCallum; Silverdale: Deanna Zgrablic; Windebank: Angela Condon; ECM:; Laura Wilson (Early Childhood Committee), Trustee Randy Cairns, Superintendent Angus Wilson.