

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

December 17, 2019, 6:30 pm  
Edwin S Richards Elementary  
33419 Cherry Avenue, Mission, BC

Pages

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. UNFINISHED BUSINESS

4.1 IAP2 Framework 1 - 3

4.2 MSS International Travel Application to Belize Action 4 - 10

5. STAFF REPORTS

5.1 2019 Annual Report Action 11 - 78

5.2 Statement of Financial Information 2019 Action 79 - 137

5.3 Financial Summary Report - October 31, 2019 Information 138 - 141

5.4 Reporting out from Closed Meeting Information

6. NEW BUSINESS

6.1 January 2020 Committee of the Whole Meeting - Date Change Action 142

7. MINUTES OF PREVIOUS MEETINGS

7.1 Board of Education Public Meeting Minutes, November 19, 2019 Action 143 - 147

8. INFORMATION ITEMS

9. CORRESPONDENCE

**10. COMMITTEE MINUTES/LIAISON REPORTS**

10.1 FNESC Report from Trustee Cairns

Information 148 - 157

**11. ANNOUNCEMENTS**

**12. QUESTION PERIOD**

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

**13. ADJOURNMENT**

**ITEM 4.1 Information**

TO: Board of Education  
FROM: C. Becker, Secretary Treasurer  
SUBJECT: IAP2 Framework

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**1. Summary:**

The International Association of Public Participation (IAP2) is an organization that has designed a framework to help organizations plan for and manage public participation in decisions. The framework is a spectrum of engagement:

**Inform Consult Involve Collaborate Empower**

The framework provides guidance on involving the public. The least amount of public participation just informs the public, without soliciting any feedback or comments. On the other end of the spectrum, the public is empowered to actually make the decision. The framework is used to help plan the level of public participation, based on the activity at hand.

**2. Background:**

The IAP2 Federation gave Mission Public Schools permission to share the framework and resource materials, with Principals, Teachers, and Teacher Associations to use as they work with parents and others in our education system to enhance decision making, particularly as it relates to students and their education. The resource materials are for internal use only and will not be published on the website, nor included on the agenda package. A summary chart is included with this report on the framework, identifying the types of decisions within each category.

The Framework is a great tool for the Board to consider as we engage the Educational Community on key decisions the Board makes, such as the Boundary Expansion, and the Policies of the Board.

**3. Options:** No options are presented. For Information only.

**4. Analysis and Impact:**

a. Strategic Plan Alignment

Can improve participation in decisions.

b. Enhancement Agreement

A process of enhanced public engagement can assist with implementing the enhancement agreement and improving the educational results for aboriginal students.

c. Funding Guidelines, Costing & Budget Impact – n/a

d. Policy, Legislation, Regulation

The IAP2 materials are copyrighted, and as such, they can only be used for the purpose as approved by the IAP2 Federation.

e. Organizational Capacity – n/a

f. Risks

- i. Organizational – n/a

- ii. Reputational

Poor processes for public participation can negatively impact the organization.

- iii. Strategic – n/a

- g. Benefits

- i. Organizational – n/a

- ii. Reputational

Good process can improve the organization's reputation.

- iii. Strategic

**5. Public Participation: - n/a**

**6. Implementation:**

To be circulated to Principals for sharing at Staff meetings in the new year.

**7. Attachments:**

- a. Public Participation Spectrum Info

**INFORM****CONSULT****INVOLVE****COLLABORATE****EMPOWER****PUBLIC PARTICIPATION GOAL**

To provide the public with balanced and objective information to assist them in understanding the problems, alternatives and/or solutions.

To obtain public feedback on analysis, alternatives and/or decision.

To work directly with the public throughout the process to ensure that public issues and concerns are consistently understood and considered.

To partner with the public in each aspect of the decision including the development of alternatives and the identification of the preferred solution.

To place final decision-making in the hands of the public.

**PROMISE TO THE PUBLIC**

We will keep you informed.

We will keep you informed, listen to and acknowledge concerns and provide feedback on how public input influenced the decision.

We will work with you to ensure that your concerns and issues are directly reflected in the alternatives developed and provide feedback on how public input influenced the decision.

We will look to you for direct advice and innovation in formulating solutions and incorporate your advise and recommendations into the decisions to the maximum extent possible.

We will implement what you decide.

**EXAMPLE TOOLS**

- Fact sheets
- Websites
- Open houses

- Public comment
- Focus groups
- Surveys
- Public meetings

- Workshops
- Deliberate polling

- Citizen Advisory committees
- Consensus building
- Participatory Decision-making

- Citizen juries
- Ballots
- Delegated Decisions

To the Mission School Board Members,

On December 4<sup>th</sup>, 2019 South African Airways was placed under “Bankruptcy Protection” to protect from “total collapse of the airline.” Immediately following this announcement, I was approached to sign a waiver that would eliminate the rights of our group through any possible uncertainty leading up to our departure in mid-March. In a sense, SAA could cancel our flights whenever they wanted, and we would not be compensated. In an effort to protect our students, their families and my colleagues from losing potentially thousands of dollars each with no recourse I declined the request outright.

At the same time, I also extended my situation verbally to Jim Pearce and he in turn approached Angus Wilson regarding this situation. I then took the following action. First, I contacted multiple airlines to see if we could get 28 seats on an alternate airline. This was not possible within our scheduled time. British Airways for example only had 9 sets on the flights we needed. I asked our insurance provider if the cancelation insurance would cover us if we continued forward with South African Airlines. I was told clearly that it would not cover us.

With the risk involved in this situation, I made the decision to alter our location from Zambia to Belize. I spoke with my team and they all supported that decision. I have spent many hours in the last few years developing the connection with a village called San Felipe in south central Belize for just this reason. San Felipe would at some point become a destination for Global Education and as of last week was our back-up plan. With a back up plan in place, it makes it easier to change directions when situations like these occur. Fortunately, the people in Belize have enough space for us on short notice and we were able to get enough seats on United Airways for our entire group. Please note that I also have a back-up plan should something unexpected happen with our Belize plans. We also have all the necessary insurance in place to protect our groups interests. All the information I am providing you has been conveyed to the Parent(s)/Guardian(s) of the students in the Global Education class as well as Jim Pearce at MSS.

I am now submitting a second set of documents that outline our revised trip for your approval. I appreciate that this is very short notice for all of you, but please understand that these plans have been in place for some time and I am very confident that this trip will be as rewarding as Zambia or any other Global Education trip that has been accomplished in the past. If you have any questions, please do not hesitate to approach me. We are still taking Mission Secondary School students to help a community in need somewhere in the world which meets our core values in Global Education.

Sincerely,

Kevin Matheny  
Mission Secondary School – Global Education Teacher

## EXTENDED OR INTERNATIONAL TRAVEL APPLICATION FORM

Date Submitted: December 13<sup>th</sup>, 2019

1. Sponsoring School (s): Mission Secondary School
2. Destination: Belize
3. Departure and arrival times: March 13<sup>th</sup>- 28<sup>th</sup> 2020

Origin	Destination	Flight No.	Departure Date	Time	Arrival Date	Time
Vancouver (YVR)	Houston George Bush Intercontinental Ap (IAH)	UA2150	Thursday March 12, 2020	11:35 PM	Friday March 13, 2020	6:03 AM
Houston George Bush Intercontinental Ap (IAH)	Belize City (BZE)	UA1569	Friday March 13, 2020	12:00 PM	Friday March 13, 2020	1:31 PM
Belize City (BZE)	Houston George Bush Intercontinental Ap (IAH)	UA1405	Saturday March 28, 2020	12:14 PM	Saturday March 28, 2020	3:51 PM
Houston George Bush Intercontinental Ap (IAH)	Vancouver (YVR)	UA217	Saturday March 28, 2020	6:25 PM	Saturday March 28, 2020	9:26 PM

4. Date Excursion and Number of Instructional Days (if any): March 13<sup>th</sup>-28<sup>th</sup>, 2020 – there will be only one missed instructional day (March 13<sup>th</sup>).
5. Description of Activity (name of event if known; program / team involved; etc.): Global Education is a class with a humanitarian practicum. The core values of poverty are explored and an infrastructure project is planned in a location somewhere in the world. A cultural exchange will take place.
6. Number and Grade Level of Students: 28 total in our group, 17 students Grades 10-12.
7. Plans for Curricular / Instruction / Assignment make-up: Assignments and curricular activities will take place while on the trip. Assignments will also occur during class time once the trip is completed.
8. Names of Supervisors (name and indicate whether parent of teacher):

Teachers : Kevin Matheny, Peter Anderson, Cyndie Anderson, Alison Fyles, Lorraine Mar, Barb Iverson

No Parents are going on this trip.

9. Outline Past Experience of Supervisor(s) / Coach(es):

Kevin Matheny: 21 past Global Education Trips

Peter Anderson: 3 past Global Education Trips

Cyndie Anderson:

Alison Fyles: 2 past Global Education Trips

Lorraine Mar: 2 past Global Education Trips

Don Furugori (Richmond Teacher): 11 past Global Education Trips

10. Method of Travel and Names of Carrier(s): Airplanes – United Airways,  
Local Transportation - buses.

11. APPROPRAITE FUNDING PRACTICES

- a. What is the total per pupil cost for the excursion? \$4000  
approximately
- b. Of the total per person cost, how much is each pupil required to pay?  
\$4000
- c. What is the source of funds when there is a difference between (a) &  
(b)? Fundraising efforts will attempt to offset the overall costs.
- d. How much is each supervising staff required to pay? \$1500
- e. What is the total cost of the excursion? Project (a community library)  
\$13,000 CND. Travel costs for group \$110,000 overall costs for group  
expenses (approximately).
- f. If a tour agency has been used to assist in the arrangements, what is  
the name of the agency? Who is the contact person? Flight Center-  
Surrey - Belinda (Phone) 604 495 8581
- g. If other agencies are contributing to costs of the excursion, please  
identity agencies and their estimated contributions. TU Insurance  
will donate insurance for the group (about \$7000 worth). Flight  
Center will be making a donation of a \$1500 gift card to support our  
fundraising efforts.

## 12. APPROPRAITE LIABILITY COVERAGE

a. Have arrangements been made to assure that all students and supervising staff have :

- i. Accident Insurance? Yes
- ii. Health Insurance? Yes
- iii. Cancellation Insurance? Yes

## 13. APPROPRIATE ACCOMMODATION ARRANGEMENTS

Describe the accommodation arrangements. (If your students are being billeted, a contact name is needed for each billet). Students will be staying in hotels. We are staying at Cotton Tree Lodge. No billeting will occur on this trip. Adult supervisors will be in the same locations as the students throughout the trip.

## 14. APPROPRIATE ACCOMMODATION ARRANGEMENTS

- a. What is the ratio of supervisor to student? 3 to 1
- b. What strategies have the supervisors / coaches planned to assure the safety and appropriate supervision of the students? Appropriate clothing will be mandatory to avoid prolonged exposure to the sun. Regular water breaks will occur. Move in groups. Strength in numbers. Try not to move around at night. Regular group meeting. Teachers also will have smaller groups (small groups within the large group). Students will not swim without parent permission and without an adult supervisor around. Students entering the ocean will not go past their knees. Students will be in groups while in shopping areas and adults will be present.

15. If travelling out of the country, what provisions have been made regarding proof of citizenship or immigration status? Students will have valid passports and supervisors are given copies of passports as well as district

permission forms signed by parents. The group will have direct contact with Canadian embassy. There is no visa required to enter Belize.

## 16. APPROPRAITE PARENT INPUT

- a. Have parents been surveyed regarding their support for the trip? We have already had several Parent Meetings. We met parents on Monday December 16<sup>th</sup> 2019 at 6:00pm to discuss the change in location. All families are still committed.
- b. Will parents be asked to contribute either time or funds? (please explain). Parents will be asked to supply both. Global Education requires the full support of families in order to raise the needed funds for our project. We have numerous fundraising events that parents will participate in and support. The largest event was held in November.

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

What specific section of the curriculum is related to the excursion? This locally developed course has many cross curricular avenues to explore. Specifically, this course closely falls under Social Justice. The course has been designed to address the concerns facing the developing world as well as our own and to better understand the interconnectedness of all human beings. It was created to teach about global citizenship, which is:

- A way of understanding---how the world works, links between our own lives and those of people throughout the world.
- A way of seeing--- social justice and equity, other people's reality, diversity, interconnectedness, and the way that people can make a difference.
- A way of acting---exercising political rights, critical thinking, and challenging injustice

The aim of this curriculum is:

- It helps prepare students to be active, responsible citizens

- It helps engage students in the democratic process and to be aware of other cultures and different political ideas.
- To help others become aware of their capacity to effect change in their communities, society and the world.

- a. What are the learning outcomes planned for the excursion? To understand the idea of poverty and how it is connected throughout the world. To understand that we are all part of a global village and the interrelationships are critical to open-mindedness and compassion for other human beings.
- b. How will the students' success in achieving the outcomes be measured? There consistent and accurate evaluation included post trip interviews and reporting.
- c. Describe the educational preparation students will receive prior to the excursion. This class will meet on a regular bases to cover various topics (see course outline).
- d. What follow-up educational activities are planned for the students? Interviews, peer to peer presentations, community presentations and written response to questions about their international experience.
- e. What monitoring activities are planned during the excursion to assure that students are achieving the educational experience intended? We have several ways that this will occur. Informally through discussions. Group circle sharing, journaling, Rooming assignments that allow for students to discuss the events occurring around them.

#### 18. APPROPRIATE USE OF STAFF TIME

- a. What evidence is there that the supervising staff has experience to assist the students in the educational outcomes intended? Kevin Matheny has done 21 past trips. He also has completed his graduate diploma under the topic of Global Education. Three past trips from Mission Secondary have already occurred. The teaching staff that are also supervising this trip have already had several experiences doing Global Education trips.

- b. If students regularly assigned to supervising staff will not be participating in the excursion, what measures have been taken to assure that the quality of instruction these children will receive during staff absence is suitable? This will not occur. Students going on this trip will participate in all activities.

19. APPROPRAITE STUDENT ACCESS

- a. What are the qualifying factors (if any) required of participating students? Proper behavior in school and in society.
- b. Have any students been excluded because of an inability to pay? No. All students are made aware of the cost well in advance of their commitment to the class.
- c. What arrangements have been made for students who require financial assistance? Sponsorship with individuals in the community.
- d. If substitute (TTOC) time is required, how will the cost be borne? Teachers will access either Pro-D or Discretionary Days and the remaining will be covered within Mission Secondary School.

(NOTE: PLEASE ATTACH A COPY OF THE ITINERARY)

20. Signatures of the application

Principal:

Teacher Sponsor (s): (Name) – signature

Board / Superintendent (or Designate) Approval:

Date:

**ITEM 5.1      Action**

**File No. 7610.10**

TO:                Board of Education  
FROM:            Committee of the Whole  
SUBJECT:        2019 Annual Report and 2018-2019 Audited Financial Statements

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**Recommendation**

**THAT the 2019 Annual Report, including the 2018-2019 Financial Statements, be approved.**

**1. Summary:**

The annual report includes information on the School District activities for the 2018/2019 school year, the June 30, 2019 financial statements with the auditor's report, and a discussion on financial activities.

**2. Background:**

Staff prepared the June 30, 2019 financial statements on the District's financial activities for the period from July 1, 2018 to June 30, 2019. The financial statements were audited by KPMG and accepted by the Board in September, and subsequently submitted to the Province before September 30, 2019, 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, 2019. 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.

During the review of the report a few questions were submitted. These questions, and the responses are summarized in the attachments.

**3. Options: N/A**

**4. Analysis and Impact:**

a. Strategic Plan Alignment

The annual report reports on the activities of the organization and is beginning to focus more on the strategic goals. This continues to be a work in progress.



b. Enhancement Agreement



The report provides information on the work of the Aboriginal Education Department as we work to meet the goals of the agreement.

c. Funding Guidelines, Costing, & Budget Impact

The production of this report does not create a financial cost. The reporting process aligns with the recommendations regarding public accountability.

d. Policy, Legislation, Regulation

Currently, the School District is not required to produce an annual report. However, staff expect this to change in the next few years, as the Ministry of Education is advancing the policy “Framework to Enhance Student Learning.”

e. Organizational Capacity

The Report is currently produced by the Superintendent’s office, with support from the senior leadership team. The organization does not have excess capacity to take on significantly more reporting requirements.

f. Risks

i. Organizational

The report has minimal risks to the organization, as it is a high-level report on the previous years’ activities.

ii. Reputational

A report that is not well done could impact the organizations reputation.

iii. Strategic

There are no strategic risks identified.

g. Benefits

i. Organizational

The benefits to issuing an annual report can help the organization better prepare for future years

ii. Reputational

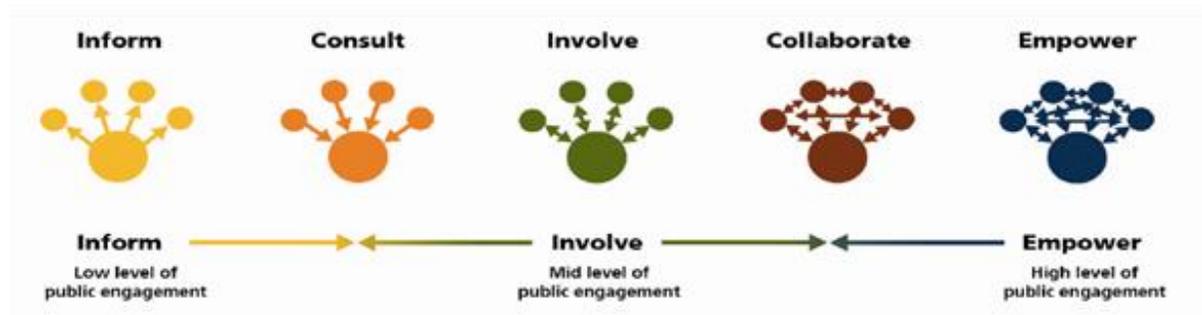
Transparently reporting on the activities of the organization – both positive, and negative, with a plan to address the negative aspects, can help improve the organizations reputation, if we can deliver on what we say we are going to do.

iii. Strategic

An annual report that aligns with a strategic plan can help focus future activities to further advance the strategic plan.

**5. Public Participation:**

Issuing the annual report is lowest level of public engagement, as it is to inform the public on the activities of the School District for the previous school year.



**6. Implementation: N/A**

**7. Attachments:**

- a. Questions and responses
- b. 2019 Annual Report including 2018-19 Audited Financial Statements

**December 17, 2019 Agenda item 5.1 Annual Report**

**Attachment a) Questions and Responses**

**On page 7 and 8 It states that the student population is growing as is the number of international students. Why have the number of teachers declined (very slightly) for 2019 / 2020? Does this represent classes that still do not have teachers?**

*This table on page 8 is extracted from the 1530 report that is submitted to the Ministry. This data is based on a snapshot as at Sep 30<sup>th</sup>. Therefore, the number will be influenced by leaves, number of open postings, etc., on that date. We are expecting the number of FTE teaching positions to increase by the end of the 2019/2020 school year compared to the September 1530 report.*

**Does Instruction (under total Employees) include teachers or teachers, EAs, teaching Administrators? Instruction is a very vague term that we would like clarified.**

*Instruction includes any employee from the various employee groups (Teachers, PVP, EA, Support, Other Prof) who is involved in Regular Instruction, Career Programs, Library Services, Counselling, Special Ed, ELL, ABED, School Admin, Continuing Ed, International, Theatre.*

**Why are there 54 teachers being recorded under classroom enhancement? Are these teachers non-enrolling? It was our understanding that the CEF was to fund the implementation of the MOA. Shouldn't this number have changed this year given the dramatic increases in Remedy costs?**

*The 54 total FTE funded by the Ministry under CEF, includes 26.173 enrolling and 27.843 non-enrolling, which was the total increase funded for the implementation of the MOA specifically based on the year of the implementation (i.e. the 2017-18 school year). Classroom composition has obviously changed since that time, resulting in changing remedy calculations, increased classrooms due to composition (increasing in our district). The CEF funding is not covering additional classrooms beyond the first year of implementation. All additional remedy costs have been funded.*

**On page 19 on the bottom it states that revenue increased by over 2.7%. It lists \$100 000 dollars of remedy money. Where did this amount come from? And is that an increase over last year's remedy?**

*The ministry provided \$100,000 additional funding to pay for the additional \$100,000 in remedy costs realized. This is an increase from the prior year.*

**Why is there such a dramatic decline in reserves from close to 4 million in 2017 to just over 1 million this year?**

*Generally, the reserves were drawn upon to address additional costs, both capital and operating costs. The following summarizes the cost increases from 2016-17 to 2018-19:*

- |  |   |
|--|---|
| - Local capital spending on IT infrastructure/equipment, Portables, White fleet and bus additions, Ferndale, MSS science lab, Facilities equipment, School improvements, other | - 13% increase in EA wage costs         |
| - 7% increase in Teacher costs   | - 15% increase in Support wage costs    |
| - 15% increase in PVP wage costs   | - 24% increase in Other Prof wage costs |
|  | - 60% increase in Sub wage costs        |
|  | - 9% increase in Benefit costs          |
|  | - 22% increase in Service/Supply costs  |

*Some of the operating costs are offset by increased revenues, such as collective agreement wage increases; enrolment growth during those years would have also provided additional funding.*

**Page 20 at the top it states that while total expenses increased (primarily due to increased enrolment) Instruction, as a percentage of the budget decreased. Does this represent a shifting of money away from the classroom and into other areas of the budget?**

*The percentage of expenses is affected by a variety of factors, including the number of employees in each group, the salary rate of incoming employees to outgoing employees, and costs of support services and major maintenance. Changes to the ratio of expenses in each category show general trends. Based on our analysis, the shift does not indicate that funds are moving away from classrooms to other areas, as all areas have increased spending. The changes from 2017/2018 to 2018/2019 show that Instruction increased 4.1%, District Admin increased 9.8% and O&M / Transportation increased 8.7%.*

**Page 20 identifies substitute costs as an issue. Does the District get funded per teacher or per classroom or per student? How does the district account for unfilled classroom positions? Or does the district consider the 16 (or so...it has bounced between 14-16 all year) unfilled positions that are the first call outs every day substitute costs?**

*The District receives most of the funding per student FTE. Unfilled classroom positions have always been expensed as substitute costs. Unfilled classroom positions would result in lower costs in the Teacher category. The primary issue with the Substitute costs in 2018/2019 compared to previous years, is that the TTOC on contract positions come at a cost increase of approximately \$25-30,000 per position more than regular TTOC positions. With over 20 contract TTOC positions, this is a significant cost driver. A more detailed analysis and review of the budget to actual expenses is required to have a better understanding of the cost drivers and impacts of unfilled positions.*

**Page 21 outlines expenses by function. Assumption: teachers are the largest portion of salaries. In the write up it states that salaries and benefits increased by 3 million over last year. Calculations indicate that the number of teachers are the same, and the average salary of teachers has not changed, so the largest group of salary earners in the district should have the 1.75 percent increase only. This should only account for less than 1/3 (approximately) of the 3 million increase. How is the remainder accounted for as it appears that there was less than a 1% increase in the other areas combined?**

*Salary increases are comprised of the annual cost of living increases for all employees, and salary incremental increases for teachers and professionals as well, as employees advance through the compensation grids. As such, the changes to wage and benefit costs are affected by changes to the number of employees, cost of living adjustments, and salary increment adjustments.*

*The \$3M increase includes the following:*

Teachers	+831,287
PVP	+279,755
EA	+ 69,823
Support	+555,718
Other Professionals	+143,363
Substitutes	+724,371
Benefits (all groups)	+411,317



# ANNUAL REPORT

## 2019



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MISSION PUBLIC SCHOOLS  
SCHOOL DISTRICT No. 75  
[www.mpsd.ca](http://www.mpsd.ca)

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## Message from the Board Chair



On behalf of the Board of Education, I would like to acknowledge that Mission Public Schools operates on the shared, unceded, ancestral lands of the Stó:lō people. We recognize our co-governance relationships with First Nations, Metis and Inuit Peoples and we seek to further enhance those relationships from a place of honour, respect, and gratitude. We are pleased to report that in March 2019 we concluded the Tripartite Agreement between First Nations Education Steering Committee (FNESC)/British Columbia/Canada, signing agreements with Quo:ltl'el, Leq'á:mel, Matheqwi and Sq'e`wlets First Nations.

With the municipal election in October 2018, we saw four returning trustees and welcomed one new trustee. We are fortunate in Mission to have trustees that are deeply connected to the community and so engaged in what's happening in Mission Public Schools.

The Board has been working on a new Strategic Plan which includes the overarching themes of Honouring Culture and Territory, Student Centered Learning, Quality Teaching and Leadership, Effective Learning Environments and Future Orientation. Implementing the Strategic Plan to improve student achievement will be the cornerstone of our mandate.

Inclusion, valuing people for who they are, diversity and safe spaces for all are priorities for the Board. The Board of Education is fully supportive of SOGI 123 and values human rights for all students and employees. In May we unveiled a Rainbow Inclusion Walkway at the School Board Office. The walkway was met with overwhelming support from the community and students sincerely appreciated the gesture of acceptance and support. The Board looks forward to continuing the conversation around Inclusion and what that looks like for our District.

We have maintained positive working relationships with our MLA's and other levels of government. The Board has met with the new Mayor and Council throughout the year and we continue to work together to support children and youth and our community. We persist in our advocacy to the Minister of Education with regards to needing a replacement for Mission Senior Secondary, as well as other School District needs that relate to growth and capacity issues.

There is a lot of great work being accomplished by great people here in Mission Public Schools. As a Board we are extremely proud of the work that our employees are doing and being recognized for around the province. I'd like to take this opportunity to thank all our staff members for their contribution to student achievement this year. Teachers, support staff, administrators, staff at the Board Office; every single one of you makes a difference in the lives of our students; and for that we are grateful. We truly couldn't do it without you. On behalf of the Board, Thank-you. Ka'was Hoy.

Tracy Loffler, Board Chair

## Message from the Superintendent



*'If enough grains of sand are dropped into one side of a pair of scales they will, in the end, tip it against a lump of lead'*

— HM Queen Elizabeth II, Christmas Day, 1975

The 2018-19 year was full of great successes and significant challenges. I think we are all pleased with the effectiveness of many of the programs and initiatives we are running, and we are beginning to see them bear fruit, such as improved literacy and math results in the primary years thanks to Joyful Literacy and our ongoing work on mathematics. I have delighted in seeing Kindergarten students' sight words explode from 2 to 18 from September to the end of October, for example. I have every confidence that the years ahead will show even greater improvements. We are also on the cusp of full implementation of the revised curriculum, and staff have modern tools to support their efforts.

We are all aware of significant work that still needs to be done. Our six-year completion rates, especially for Indigenous students, are not where they should be. We have ongoing challenges with some of our physical spaces, our ability to staff to adequate levels, and implementing all of the ideas staff have and the vision of the Board. Staff and the Board are aware of and candid with these issues and moving forward through them.

The 2019/20 year sees us joining the Equity Scan, to help move us in a good direction. The Board of Education spent the 2018-19 school year developing a new Strategic Plan, of which I am happy to report the focus is truly on students – keeping the important things the important things. Further, changes in senior district staffing bring new eyes to help form this new vision.

I am pleased -and excited- with the overall progress of teachers, support staff, principals, and district staff to achieving our goals. As noted, the Board is focused on keeping the important things the important things. This isn't just in the realm of student achievement, either; they understand that for a student to be a success, we must support the whole student. This means things like mental health, new pedagogy, and inclusion of all students in the work of the District. Together, the grains of sand can overcome the challenges and obstructions to our students' success.

Angus Wilson, Superintendent of Schools

## 2018 – 2022 Board of Education



Back Row (L-R) Trustee Julia Renkema, Trustee Tracy Loffler, Trustee Shelley Carter  
Front Row (L-R) Trustee Randy Cairns, Trustee Rick McKamey

### Vision, Mission

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

#### Our Vision

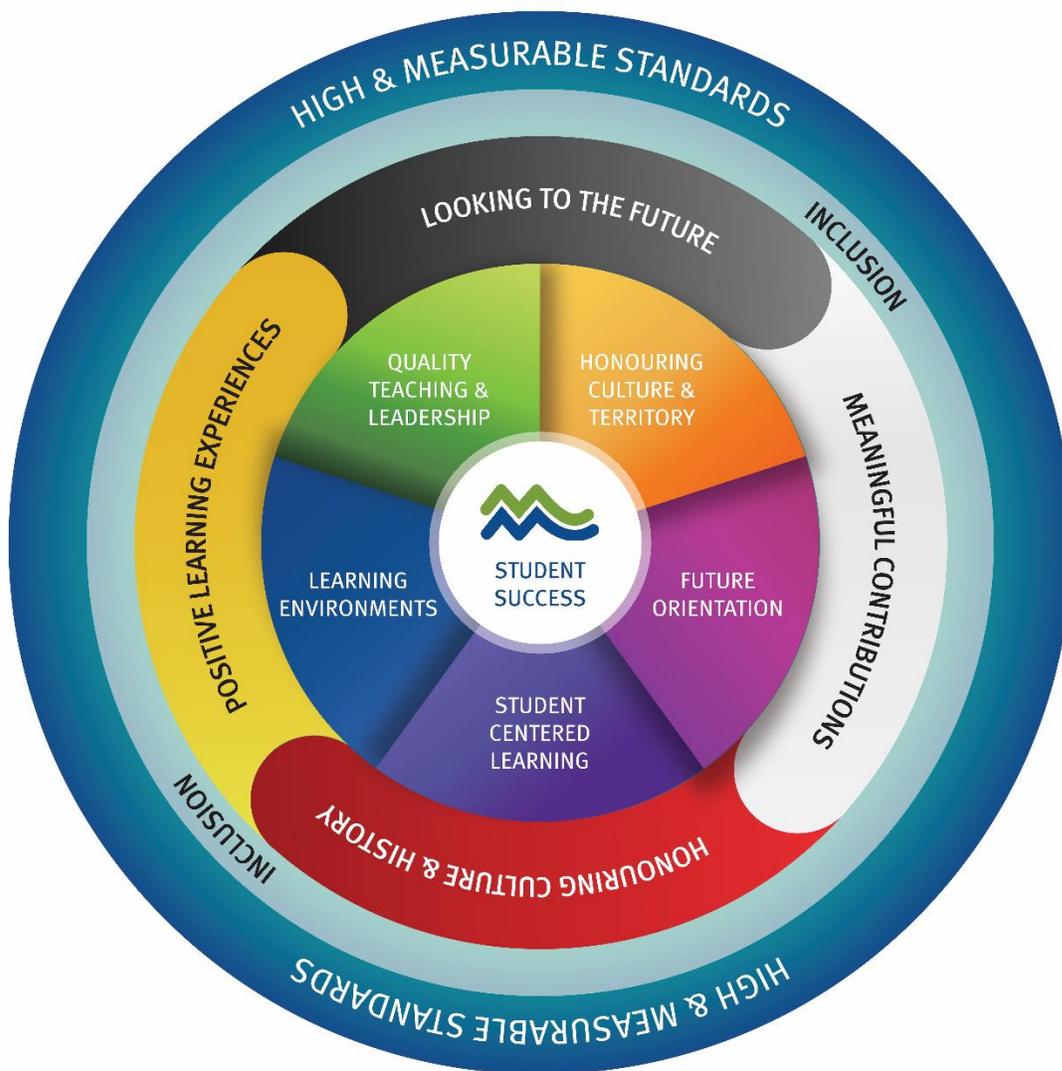
Mission Public School students are educated global citizens who embrace diversity and are prepared for the future.

#### Our Mission

Mission Public School District is committed to a safe, equitable and inclusive educational system for ALL students. Mission students benefit from our diverse community, skilled staff, natural environment, and local history. We are dedicated to honouring student voice and empowering our students to reach their potential.

## Strategic Plan

In the fall of 2018, the Board of Education initiated the process of creating a strategic plan for 2019-2022. The plan identifies five strategic priorities that are aligned with the Ministry’s vision for student success. Each priority outlines goals, strategies, and measures which sets direction for the organization and provides guidelines for evaluation. As shown in the infographic below, the priorities are encompassed by the four themes for success referenced in the Aboriginal Education Enhancement Agreement. All the priorities and themes of success are surrounded by an emphasis on inclusive education with an overall objective to help every student succeed on their journey.

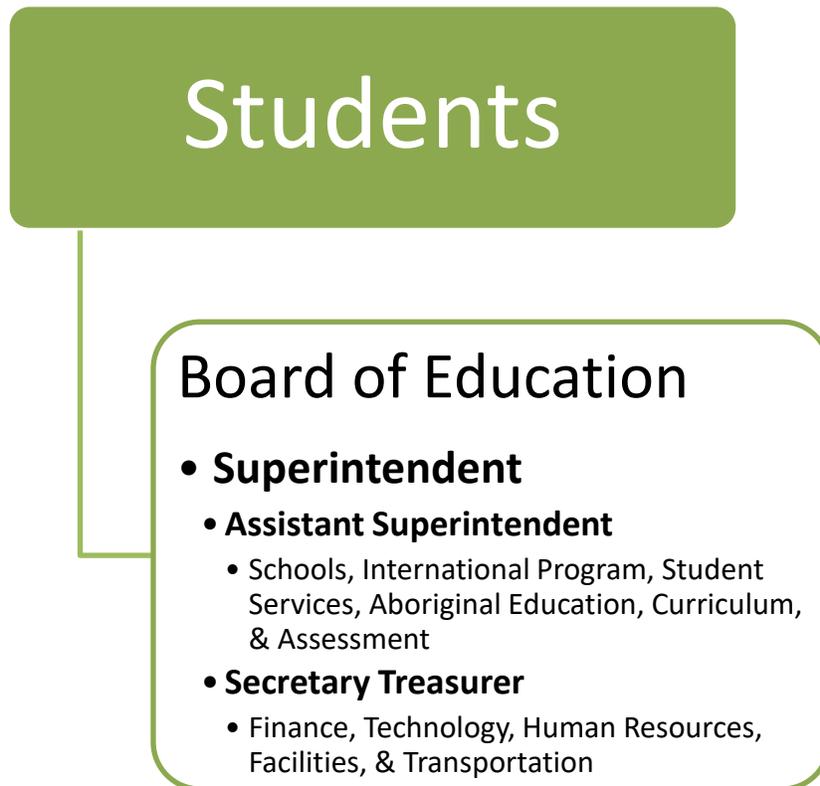


## Operations

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 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.



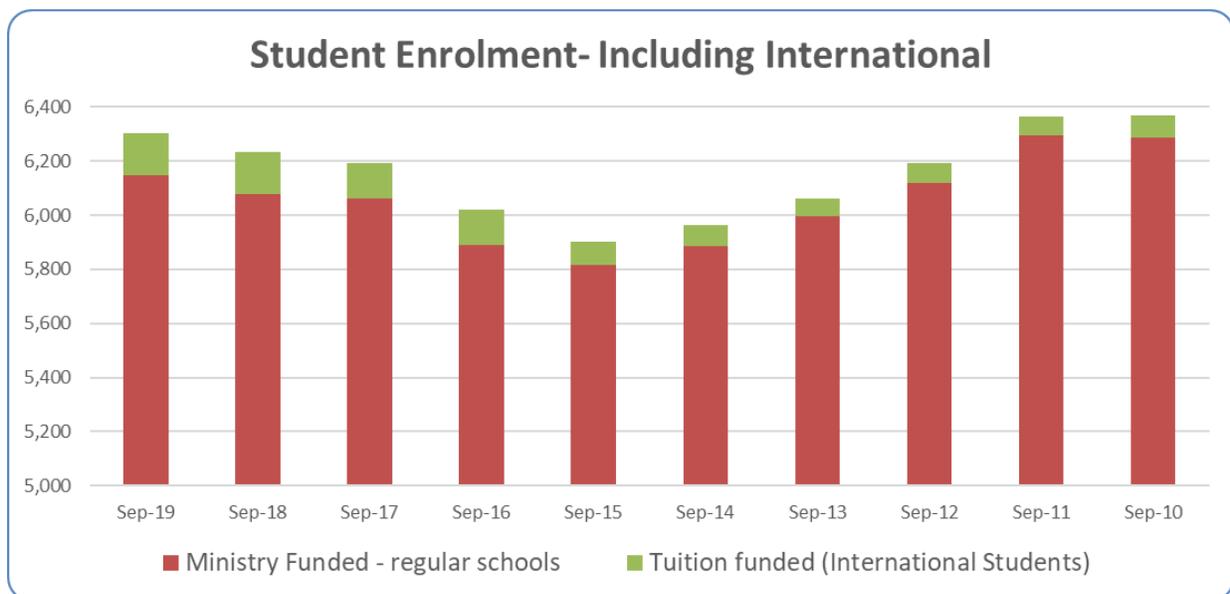
## Schools and Programs

The School District provides public education to approximately 6,300 full time equivalent (FTE) students in thirteen elementary schools, two middle schools, one secondary school, an alternate school, a trades college, and through distributed learning. In addition to regular K-12 education services, Mission Public Schools also provides a French Immersion program, an arts-based K-6 school, a traditional K-6 school, and outdoor education programs. The secondary school is structured to offer education for grades 10 to 12, allowing students to select from an extremely broad selection of courses for the most personalised education possible. Further, Mission Public Schools is exploring expansion of Riverside College, a unique grade 12 / post secondary institute that focuses on career paths in areas of trades, esthetics, business, and community support workers. A significant development during the 2018-19 year was the renovation of Stave Falls Elementary for a September 2019 re-opening.

As noted further below, we are very excited about the expansion of Halq'emeylem language classes at the middle school level, with a plan to expand the classes into upper grades in the years to come.

## Student Enrolment

After years of declining enrolment, the student population in Mission Public Schools is growing. The District of Mission is experiencing growth in development and in-migration from other communities in the lower mainland, bringing more school aged children to the community. In addition, the international program continues to grow, with approximately 150 full-time students. The School District experienced a modest decline of international students near the end of 2018, which warrants monitoring.



## Employees

With growing student enrolment and changes to the class size and composition language in the Mission Public Schools, the number of employees needed to serve the public education system has increased. The following table summarizes the number of employees reported annually to the Ministry of Education, and the percentage of the total workforce.

<b>Mission Public School District</b>							
<b>Employees - Based on the September Report (1530)</b>							
	September	2019	<b>2018</b>	2017	2016	2015	2014
<b><u>Total Employees</u></b>							
Instruction		550.033	<b>550.281</b>	547.802	522.459	501.106	490.297
Class Room Enhancement*		54.000	<b>54.000</b>				
District Administration		27.971	<b>25.071</b>	23.857	23.857	21.000	22.000
Operations and Maintenance		69.538	<b>70.463</b>	65.339	58.000	58.200	51.100
Transportation		15.494	<b>14.013</b>	13.082	12.116	11.044	10.475
		<u>717.036</u>	<b><u>713.828</u></b>	<u>650.080</u>	<u>616.432</u>	<u>591.350</u>	<u>573.872</u>
<b><u>% of workforce</u></b>							
Instruction		84.24%	<b>84.65%</b>	84.27%	84.76%	84.74%	85.44%
District Administration		3.90%	<b>3.51%</b>	3.67%	3.87%	3.55%	3.83%
Operations and Maintenance		9.70%	<b>9.87%</b>	10.05%	9.41%	9.84%	8.90%
Transportation		2.16%	<b>1.96%</b>	2.01%	1.97%	1.87%	1.83%
		<u>100.00%</u>	<b><u>100.00%</u></b>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

\* In 2017, language regarding class size and composition was restored, requiring additional teaching staff. An additional 54 teachers were hired for the 2017/2018 Year, and again for the 2019/2020 year. These additional teachers are recorded in a special purpose fund which is not accounted for on the 1530 report.

NOTE: A small portion of other FTE are included in other Special Purpose Funds, such as Learning Improvement Funds for Education Assistants and French Coordination that are not included in the 1530 report, or in the above table. This information will be gathered and summarized in future reports.

## 2018/2019 Highlights

Mission Public Schools strives to serve the students while considering the goals and objectives of the Board of Education's strategic plan. The operational highlights include the work that meets the Boards' goals and are cited below.

### Strategic Results

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

#### FRAMEWORK FOR ENHANCING STUDENT LEARNING

Mission Public Schools began the work of developing a new strategic plan in 2018-19, and a primary goal was aligning it with the new Framework for Enhancing Student Learning. This meant both ensuring a system wide focus on student success and building capacity within our system to ensure everyone has the skills and tools to support student learning. The fundamental pillars of School District's new strategic plan therefore mirror the lens the Ministry of Education puts on student learning. As with the new FESL, Mission will pay particular attention to, and collect evidence on, students with diverse needs, ELL students, and Indigenous students.

#### HUMAN RESOURCES TO SUPPORT STUDENT LEARNING

During 2018-19, to recruit enough teachers to cover the new requirements as well as ensure quality staff in all positions, the HR department was effectively doubled. Further, several additional Continuing Contract TTOC positions were created for all schools in the district. Despite this, there were still significant shortages, requiring Principals and non enrolling teachers to cover classes. The District continued to work on addressing this issue, and by the end of the year the number of shortages had decreased significantly. A further area of success was in implementation of a new Health & Safety program across the District.

#### PLAN FOR TECHNOLOGY TODAY AND TOMORROW

In 2017, Mission Public Schools implemented a technology plan. This plan has seen all teachers receive new laptops, as well as a standardisation and rationalisation of IT in schools. The network has been upgraded and supported more extensively with additional IT staff. While a few areas still require technology upgrades, as of the summer of 2019, the refresh was effectively complete, and work moved on to upgrading software systems.

#### COMMUNICATION AND ENGAGEMENT

Mission Public Schools continues to utilise the 'Committee of the Whole' structure, meaning virtually all Board meetings and discussions occur in public, allowing for greater transparency and direct connection with the public. Ongoing work is done to improve the district's website, social media, and application-based information sharing.

**ECONOMIC SUSTAINABILITY**

After a few years with operating surpluses, the District was in an operating deficit position this year. This shift is due to a variety of reasons and will require closer scrutiny of financial activities and budgets in the next few years. This will undoubtedly require more detailed budgeting and analysis in the coming months.

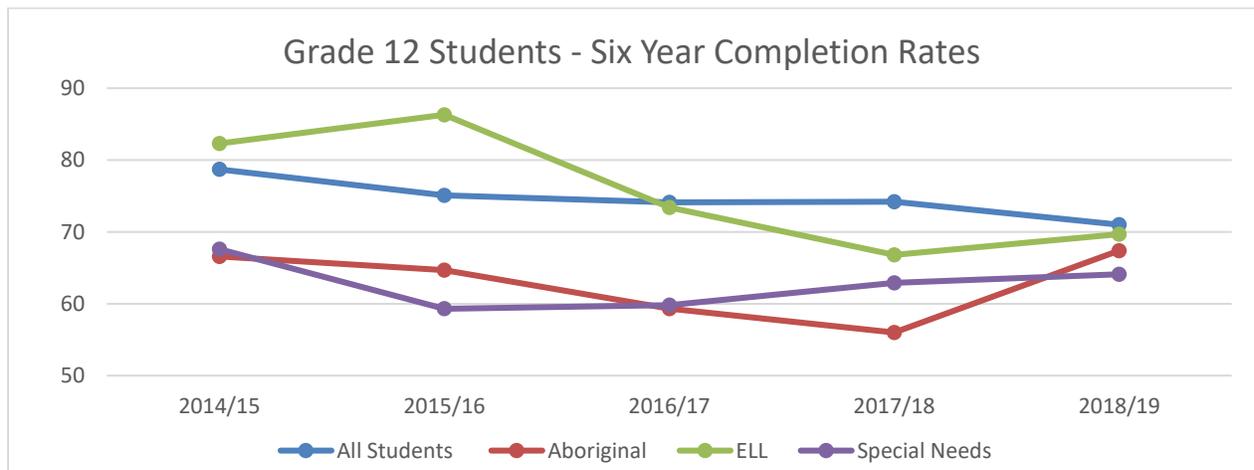
**GOVERNANCE**

As noted under communication and engagement, the use of the Committee of the Whole structure has provided greater opportunity for open and transparent decision making by the Board. The continued participation of educational partners will ensure an effective governance structure for Mission Public Schools.

**Student Success**

Mission Public Schools performs in the average range for British Columbia. Two areas of significant concern are the overall six-year completion rate, which has continued to decline, and the relatively low engagement in post secondary education. 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. Significant results are being seen, with Indigenous completion rates increasing 12% from the previous year; ELL and Special Needs results have also improved.

When Mission reconfigured its secondary programming into one large senior secondary, one of the reasons was to support elective choice and allow the offering of specialist courses. This has been resulting in significant success for students; For example, AP Calculus 12 students were 1 to 2 standard deviations above the Canadian and Global average – this is a Mean Score of 3.85, compared to 3.67 nationally and 2.97 internationally.



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. A promising result for Mission is an increase in six-year completion rates for students with diverse needs (Up 2%) and for Indigenous students (up 12% to 68%). However, our overall six-year completion rate is low, at just 71% for 2018-19.

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

**263**

53% of graduates  
39% of original student group

### INDIGENOUS EDUCATION

The 2018-19 school year saw continued growth in Halq’emeylem work in the district, now in its second year at the middle school level. During the year a plan to monitor all students was developed and expanded for implementation in the 2019/20 school year. An interesting aspect of this project was learning the story that each student has to tell.

The Indigenous Education department was recognised at the provincial level this year in a series of videos and other accomplishments. Mission staff were, for example, featured in an international presentation, and perhaps most notably, our Principal of Ab Ed was seconded to the Ministry at the end of the school year to support the province’s Equity Scan. It is notable that Mission is participating in the Equity Scan for the 2019 school year.

### Respect – The Buffalo



2018-19 was the fourth year in a seven-year cycle of Sacred Teachings. This year was the theme of respect, represented by the buffalo (or bison). The artwork was created by local Squamish artist Peter Gong. The buffalo is depicted on the prairie, surrounded by a medicine wheel. The medicine wheel has Coast Salish and form line design representing west coast First Nations cultures.

The Buffalo teaches us respect. Respect is the condition of being honoured and encourages living harmoniously with a sense of balance.

Since time immemorial, Indigenous peoples have sustained their lives through the Buffalo in terms of food, clothing, shelter, utensils and tools. They believe themselves to be true caretakers of the great herds and have developed a sustainable relationship with the Buffalo resulting in a relationship that was a true expression of reciprocal respect.

### **Truth and Reconciliation**

Mission Public School District resides on territory that housed St. Mary's residential school, which operated until 1985, being the last functioning residential school in British Columbia. Since the unveiling of the residential school curriculum website, *Thalit Sqwelqwel Stories of Truth*, [www.greatspirithand.com](http://www.greatspirithand.com), over 17,000 views from over 40 countries have been established, reaching to all corners of the globe.

Once again in the fall 2018, we hosted the Orange Shirt Day March for Reconciliation, where over 1000 SD75 students, staff, Indigenous Elders and community members gathered to commemorate Orange Shirt Day. Kwantlen Elder Cheryl Gabriel shared her message of reconciliation to the crowd.

### **Goals for Indigenous Student Education – 2019-2020**

FSA results indicate that Indigenous students perform below non-Indigenous students in reading, writing and math, and that there is a gap in the six-year graduation rate. The positive news in the June 2019 data showing a 12% increase in completions is encouraging. However, much work still needs to be done to ensure parity.

Considering the Board's goals with respect to supporting Indigenous students, the following additional goals are set to provide additional supports:

1. Embarking on the Equity Scan through Indigenous Education, Ministry of Education to help strengthen student results.
2. Collaborate with education leaders and partners, develop a 3 to 5-year implementation plan for the new curriculum that includes:
  - a. Full implementation of the Aboriginal Enhancement Agreement by 2019
  - b. Respecting and implementing the First Peoples' Principles of Learning
  - c. A sense of belonging and ensuring successful transition for Aboriginal students

## STUDENT SERVICES

Equity lies at the heart of public education. The School District works to ensure equitable access to programming, learning supports, and other resources. In 2018-19 Student Services developed a guide for parents to assist in understanding the education system and how to navigate it. In addition to providing formulae to adjust supports for schools and students in an equitable manner, the Student Services department has been studying the potential impacts of changes to funding and how to best serve the students in our care.

Student Services include support and consultation for students in the areas of Counselling and Youth Care Workers, Psychology, Speech and Language, Occupational and Physical Therapy, Blind and Visually Impaired, Deaf and Hard of Hearing, Children and Youth in Care, Learning Specialist and Learning Specialist Alternate Teachers, Inclusive Support Teachers, Inclusive Mentor Teachers, Educational Assistants and Crisis Response Flight Team.

The number of students who meet the Ministry of Education criteria for a designation is growing each year. In 2018-19 there were 743 students who received a ministry designation, which was up from 710 the previous year. Of the 743 students, 417 were designations considered low incidence which was up from 387 low incidence the previous year. All students with a designation have an Individual Education Plan (IEP) that is written by teachers in consultation with family and reviewed annually.

### 2018-19 Highlights

- The Children and Youth in Care Advocate has been working effectively with families, school staff with Fraser Valley Aboriginal Children and Family Services Society, Ministry of Children and Family Development and Metis Family Services. [Click here to view a video that was created to document the work.](#)
- With a focus on Trauma Informed Practice, professional training for all staff was provided at various workshops led by Dr. Chuck Geddes from the Complex Trauma Resource Team
- Training in the Teen Mental Health curriculum occurred with our middle school staff. Thirty staff were trained as go to educators to implement the mental health curriculum to students for the following school year.
- In collaboration with Child and Youth Mental Health, a CYMH clinician was available to students on campus.
- The District Inclusive Mentor Teacher began Student Cooperation Training Program offered by Provincial Outreach Program for Autism Spectrum Disorders.
- A School District team between Windebank Elementary School and Ecole Heritage Park Middle School explored transition from elementary to middle school and was awarded a CARS action research grant (Collaborative Action Research Studies: A vehicle for improving and sharing instructional practice) from POPFASD. POPFASD is the Provincial Outreach Program for Fetal Alcohol Spectrum Disorder.
- A district team of inclusive trained educators engaged in FIRST training (FASD informed resource support teacher training), also offered through POPFASD.

- MPSD hosted a Transition Fair in February at Ecole Mission Secondary School for parents, youth and staff. Connecting community members and educating youth, parents and staff on the programs available for post-secondary and employment, and adult living.
- A cross district and cross ministry, Transition Advisory Committee was formed and met throughout the year, linking all the community partners supporting students and families.
- Students in grade 12 and 13 completed their Pathways to Employment training at Riverside College, through a collaboration of Douglas College, Riverside College, MSS, Fraserview Learning Center and Summit Learning Center, as well as, Student Services and Siwal Si'wes.
- Teachers continue to explore and pilot the Competency Based IEP. A slow thoughtful movement to this new IEP will continue over the next several years.
- Universal Speech and Language Screening continued in Kindergarten this year. Speech and Language FTE increased to 4.8 FTE from 3.6 FTE.
- A district wide Hydrotherapy program was created in partnership with the Mission Leisure Center.
- Learning Specialist Teachers continue to engage in training in the on-line version of the Kauffman Educational Test of Achievement (KTEA).
- Our Critical Incident Response Team continue to learn together and support schools in need.

#### REDESIGNED CURRICULUM

BC's redesigned curriculum supports a depth of learning and active engagement of learners in order to prepare students for our globalized and rapidly changing world. While maintaining a focus on important literacy and numeracy skills, the curriculum also emphasizes the development of core competencies that support the intellectual, personal, and social skills necessary for success in life. For more information about the redesigned curriculum, visit <https://curriculum.gov.bc.ca/>.

In 2018-19 the School District Curriculum team continued to provide a variety of supports for teachers and principals in implementing the redesigned curriculum. K-9 curriculum implementation has been in progress since 2016, grade 10 implementation (including the new Career Education program) began in 2018-19, and by July 2019 all grade 11 and 12 courses were finalized for implementation in 2019-20.

Some curriculum highlights for 2018-19 include:

- Seven elementary schools continued in their second year of professional learning and implementation of Joyful Literacy in K and Grade 1 classrooms. Assessments highlight significant growth in literacy development in these young learners.
- Educators had a variety of options at the October Curriculum Implementation Day to further develop their understanding of the redesigned curriculum, including:
  - Inquiry-based learning (K-9)
  - Self-assessment of Core Competencies (K-12)
  - Indigenous teachings (K-12)
  - myBlueprint (All About Me, K-6 and education planner, 7-12)
  - JUMP Math (K-6)
  - Self-regulation and social emotional learning (K-6)

- Teaching for critical thinking (7-12)
  - Implementing the redesigned curriculum in secondary math and science (10-12)
  - Joyful Literacy (K-2)
  - Project-based learning (K-12)
  - Competency-based IEPs
  - French immersion (K-12)
- A variety of ongoing options were also available to educators throughout the year, including:
- Core French learning series
  - UBC Massive Open Online Course: Reconciliation Through Indigenous Education, with touchback sessions facilitated by district staff
  - Indigenous teachings
  - First Peoples Principles of Learning as a Framework for Transformation and Equity
  - Competency Based IEPs series
  - Outdoor education series
  - Building Thinking Classrooms
  - JUMP Math
  - Inquiry-based learning
  - Meaningful and quality assessment series

## Financial Statement Discussion and Analysis - 2019

The following information is based on financial information found in the financial statements. This additional information should be read in conjunction with the audited consolidated financial statements and accompanying notes for Mission Public School District, No. 75.

### Financial Position

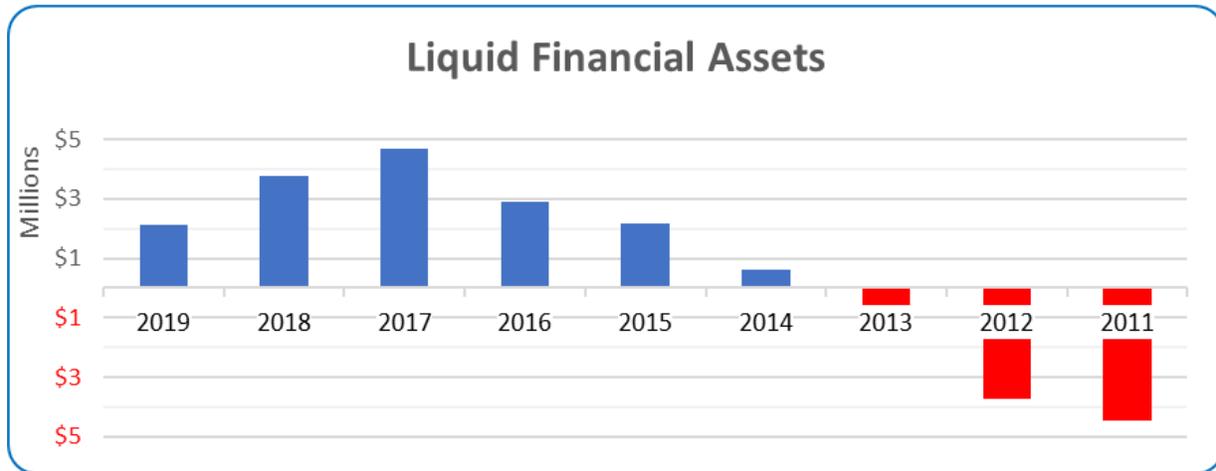
#### FINANCIAL ASSETS

The first statement in the Financial Statements – Statement 1, the Statement of Financial Position, provides an accounting report on the financial position of the School 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.

The statement of financial position shows that the School District has an accumulated financial surplus. This surplus is comprised of investment in capital assets and investment in financial assets. The net financial assets are in a deficit position due to the recording of deferred revenue for capital assets as a liability. Separating the financial assets from the capital assets shows that liquid financial assets are available to meet the School District's financial obligations. Liquid financial assets are comprised of cash and cash equivalents, accounts receivable, less accounts payable, short-term liabilities, and short-term deferred revenue. The School District's liquid financial assets declined from \$3.76 million (5.10% of revenue) to \$2.13 million (2.82% of revenue). The reduction of liquid assets should be monitored to ensure financial resources are available to cover financial liabilities.

<b>Mission Public School District</b>					
<b>Statement of Financial Position - Analysis</b>					
	2019	2018	2017	2016	2015
Financial Assets	\$ 12,579,828	\$ 14,717,102	\$ 15,018,287	\$ 12,033,333	\$ 9,720,619
Liabilities					
General	10,698,518	11,212,130	10,427,178	9,232,928	7,741,030
Deferred Capital	53,510,984	53,727,585	53,342,952	52,783,158	53,124,338
Net Financial Assets	\$ (51,629,674)	\$ (50,222,613)	\$ (48,751,843)	\$ (49,982,753)	\$ (51,144,749)
Non-Financial Assets					
Prepays	249,762	252,336	79,203	126,052	191,236
Tangible Capital Assets	80,199,488	80,838,474	79,824,185	79,272,054	79,224,955
Accumulated Surplus	\$ 28,819,576	\$ 30,868,197	\$ 31,151,545	\$ 29,415,353	\$ 28,271,442
<hr/>					
<b>Accumulated Surplus</b>	2019	2018	2017	2016	2015
Financial Asset Surplus	2,131,072	3,757,308	4,670,312	2,926,457	2,170,825
Capital Asset Surplus	26,688,504	27,110,889	26,481,233	26,488,896	26,100,617
	\$ 28,819,576	\$ 30,868,197	\$ 31,151,545	\$ 29,415,353	\$ 28,271,442

The above table reconciles the financial and capital elements of the statement of financial position for the past five years. The capital component of the assets has remained relatively stable with some new investment in assets. The ratio of Capital Assets to deferred Capital Revenue is consistently around 66%.

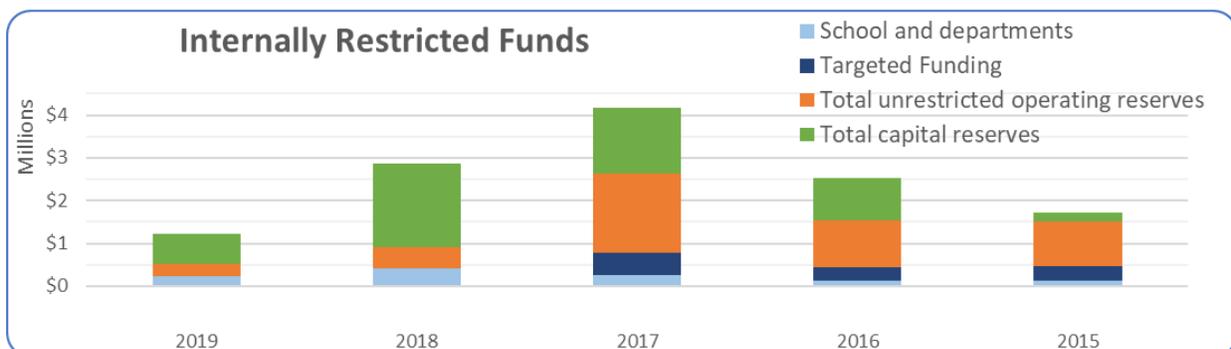


The School District has been in a positive liquid financial asset position since 2014, although it has declined over the past two years.

#### ACCUMULATED SURPLUS

The School District maintains three types of reserve funds generated from an annual operating surplus. These funds are reserved and restricted for specific purposes, unrestricted, or restricted for local capital. The School District generally budgets the use of the unrestricted reserve in the following year. The School District has drawn on the reserve funds for the past two years, which has reduced the reserves and eliminated the unrestricted reserve in 2019.

The School District's policy is to hold a minimum of 1% of the operating revenues in a contingency reserve, with a target of 2% and a maximum of 5%. When the contingency target of 2% is met, the policy allows for the transfer of surplus funds to a restricted operating reserve or to local capital. As of June 30, 2019, there are no funds in the unrestricted reserve, and only 0.37% of operating revenue held as a contingency. The capital reserve also decreased.



The total 2019 unrestricted reserve, restricted reserves, and the capital reserve balance is \$1,234,545 (0.7% of operating revenues). This is a significant decline from the 2018 balance of \$2,863,688. With less than 1% of operating revenue held in reserve, the School District is at risk of a deficit in future years, and spending must be tightly controlled.

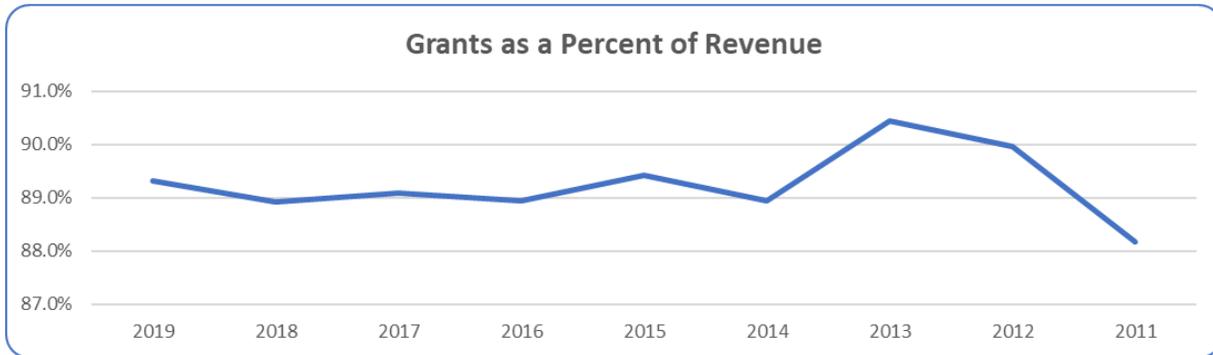
The following table provides the details on the reserves for the past five years.

<b>Mission Public School District Accumulated Reserves - Analysis</b>					
	2019	2018	2017	2016	2015
<b>Accumulated Operating Reserves</b>					
<b>Internally Restricted Operating Reserves</b>					
Aboriginal targeted	\$0	\$0	\$50,288	\$16,247	\$69,495
Employee benefit plans	0	0	282,910	282,910	282,910
Student learning grant	0	0	191,309	0	0
Targeted Funding	0	0	524,507	299,157	352,405
School and departments	236,653	403,559	258,566	136,456	119,595
<b>Total restricted operating reserves</b>	<b>236,653</b>	<b>403,559</b>	<b>524,507</b>	<b>299,157</b>	<b>352,405</b>
<b>Unrestricted Operating Reserve</b>					
Held as contingency (1% op rev)	\$269,503	\$510,812	\$600,073	\$568,676	\$535,583
Balance unrestricted (Deficit)	0	0	1,246,133	522,119	499,666
<b>Total unrestricted operating reserves</b>	<b>269,503</b>	<b>510,812</b>	<b>1,846,206</b>	<b>1,090,795</b>	<b>1,035,249</b>
<b>Total operating reserve funds</b>	<b>506,156</b>	<b>914,371</b>	<b>2,370,713</b>	<b>1,389,952</b>	<b>1,387,654</b>
<b>Capital Reserves</b>					
Local capital – allocated to projects	\$536,528	\$1,557,242	\$1,063,930	\$797,000	\$0
Local capital – unallocated	191,861	392,075	471,290	215,000	215,000
<b>Total capital reserves</b>	<b>728,389</b>	<b>1,949,317</b>	<b>1,535,220</b>	<b>1,012,000</b>	<b>215,000</b>
<b>Total operating and capital reserves</b>	<b>\$1,234,545</b>	<b>\$2,863,688</b>	<b>\$3,905,933</b>	<b>\$2,401,952</b>	<b>\$1,602,654</b>
<i>Reserve funds available for expenditures in addition to annual revenues</i>					

## Financial Operations

### REVENUES

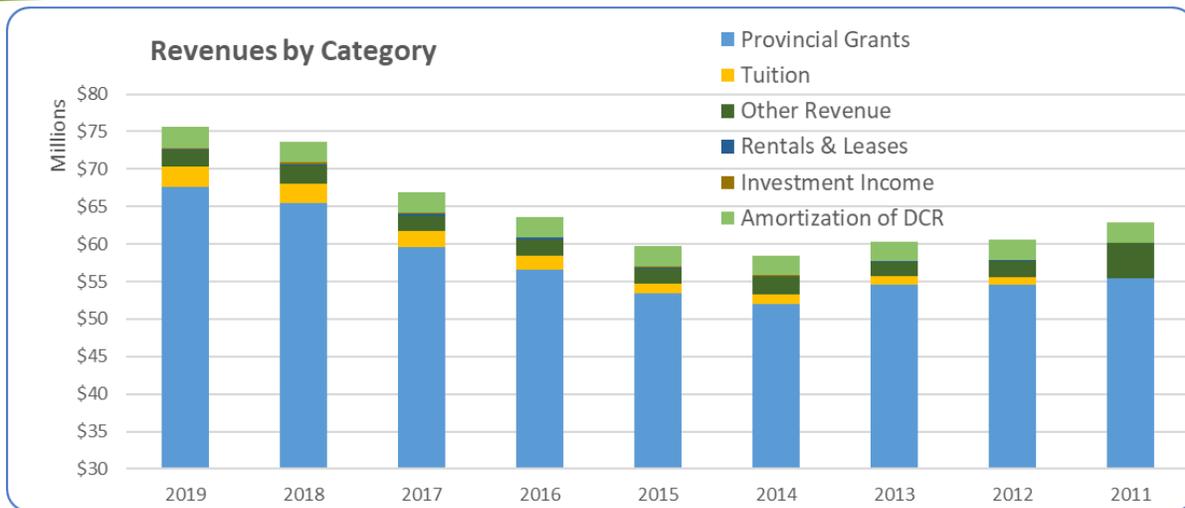
Most of the School District's revenue comes from Provincial Grants (89.3% in 2019, 88.9% in 2018). This is a significant risk to the School District, as there is a limited ability to generate other funding sources. Grant revenue increased by approximately \$2.0 million (3.16%) due to increased student enrolment and some inflationary adjustments to the base rates.



There has been a steady growth in tuition revenue due to a steady increase in international student enrolment. Tuition revenue represents 3.58% of total revenues (2018 – 3.4%). Other revenues, rental revenues, and investment earnings decreased by approximately \$300,000 to \$2.5 million (2018 \$2.8 million). Other revenue, rent, and investments represents 3.32% of total revenues (2018 – 3.83%). These revenues are decreasing primarily due to fewer funds available to earn investment revenue, and fewer organizations renting space due to more classrooms being opened in schools.

Total revenues increased by over 2.7% in 2019 (10% in 2018) and exceeded the budget projection by \$1.278 million. Notable changes to the revenue are:

400K	AFG non-capital revenue (capital revenue not amortized – booked as immediate revenue and expense on Schedule 4)
240K	International tuition
100K	Remedy
150K	Employer health tax
70K	ITA – Riverside Trades Training Grants



## EXPENSES

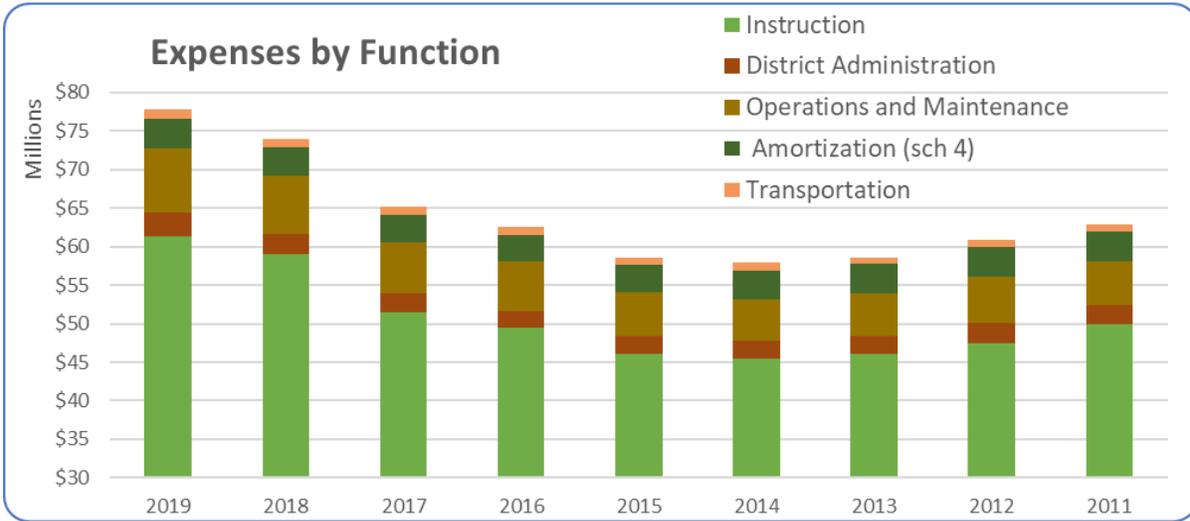
In 2019, total expenses increased 5.08% over 2018. The increase was primarily due to increased enrolment. Instruction represents 78.98% of total expenses in 2019, down from 79.72% in 2018. Instruction costs increased by \$2.4 million to \$61.385 million in 2019 (7.5 million increase to \$58.964 million in 2018). This increase is primarily due to the increased classrooms for increased enrolment and increases to the average teacher salary. The salary and benefit component of costs are expected to increase substantially as employee tenure increases. Funding from the Ministry currently considers average teacher salary, and the annual grant rate per student is adjusted as the average teacher salary cost changes.

The amended budget preparation in January 2019 process identified an issue with the substitute employee budget. The substitute salary costs were tracking significantly higher than originally anticipated. The budget was amended to manage the projected \$1 million overage in substitute costs. The final cost of substitute salaries (schedule 2C) shows the total operating fund substitute cost of \$3.27 million (amended budget \$3.20 million, preliminary budget \$2.1M). The total amended budget for substitutes including special purpose funds was \$3.34 million (the preliminary budget was \$2.245 million).

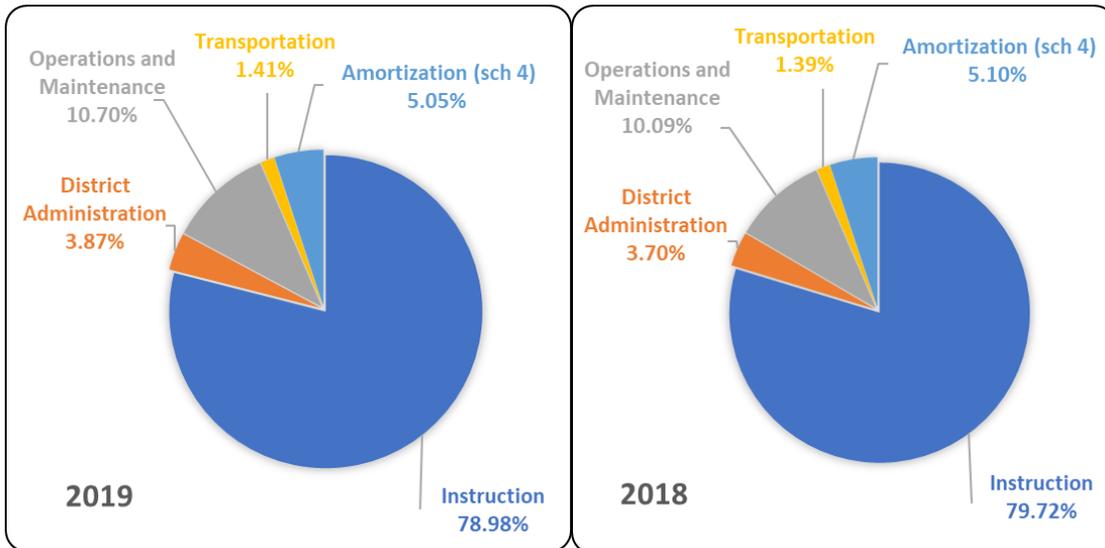
The total expenses for 2019 were \$77.7 million, \$.898 million over the amended budget, which was offset by increased revenues that were not budgeted for as well.

## Expenses by Function

As is expected, the majority of expenses are related to instruction. Instruction costs were 78.98% of total expenses in 2019 (79.72% in 2018).



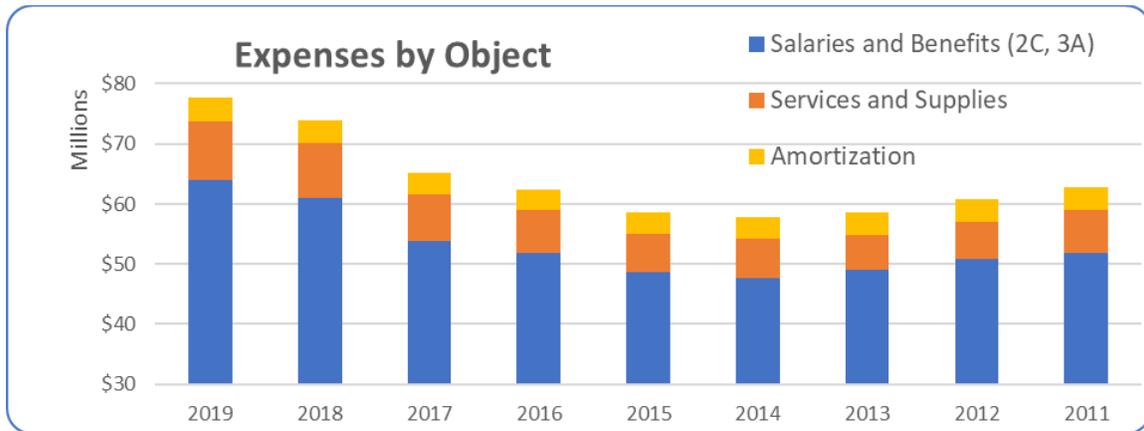
### Expenses by Function – percentage of total expenses including amortization



### Expenses by Object – percentage of total expenses including amortization

Salaries and benefits increased by \$3 M to \$63.9 million (2018 - \$60.9 million). The change to the salary and benefit cost is due to the increase in the number of employees, as well as an increase in base salaries and length of service increases. The percent of expenses in 2019 related to salaries and benefits is 82.3%, which is consistent with 2018's 82.41%.

Service and supply expenses increased by \$590,661 to \$9.8 M (12.65% of expenses in 2019) from \$9.2 M (12.49% of expenses in 2018). The increase in services and supplies is related to the restored language, increased enrolment, and the increased information and technology services and supplies. The instruction, administration, and operations and maintenance expense categories all exceeded their budget allotments. The cost over runs were covered by increased revenues.



### OPERATING DEFICIT

The School District ended the 2019 year with an operating deficit of \$990,000, compared to an operating surplus of \$665,000 in the previous year. The deficit was managed by drawing funds back from reserves. The amended budget had projected drawing \$1.36M back from reserves, the final total draw from reserves was \$1.0M (\$600,000 from local capital, and \$408,215 from other reserves).

The draw from surplus in 2019 is significantly different than the draw from surplus in 2018. The 2018 draw was for specific capital projects. The 2019 draw covered operating costs. Consistently drawing from reserves to cover operating costs is not sustainable. The School District will need to maintain tight control over spending next year to ensure an operating deficit does not occur in 2020.

Mission Public School District					
Surplus Analysis					
	2019	2018	2017	2016	2015
Revenues - excludes amortized deferred revenue	\$ 72,809,014	\$ 70,857,059	\$ 64,126,295	\$ 60,923,411	\$ 57,009,786
Expenses - excludes capital amortization	73,799,125	70,192,830	61,507,868	59,002,141	54,976,047
<b>Operating/Special purpose surplus (deficit)</b>	<b>\$ (990,111)</b>	<b>\$ 664,229</b>	<b>\$ 2,618,427</b>	<b>\$ 1,921,270</b>	<b>\$ 2,033,739</b>
<b>Op. surplus as % of operating revenue</b>	<b>-1.36%</b>	<b>0.94%</b>	<b>4.08%</b>	<b>3.15%</b>	<b>3.57%</b>
Interfund transfers (capital)	\$ (581,896)	\$ 2,379,137	\$ 1,515,556	\$ 1,902,111	\$ 1,357,789
<b>% of revenue</b>	<b>-0.80%</b>	<b>3.36%</b>	<b>2.36%</b>	<b>3.12%</b>	<b>2.38%</b>
<b>Surplus (deficit) after interfund</b>	<b>(\$408,215)</b>	<b>(\$1,714,908)</b>	<b>\$1,102,871</b>	<b>\$19,159</b>	<b>\$675,950</b>
<b>Transfer (to) / from reserves</b>	<b>408,215</b>	<b>1,714,908</b>	<b>(1,102,871)</b>	<b>(19,159)</b>	<b>(675,950)</b>
	-	-	-	-	-

Audited Financial Statements

# School District No 75 (Mission)

June 30, 2019

# School District No. 75 (Mission)

June 30, 2019

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# School District No. 75 (Mission)

## MANAGEMENT REPORT

Version: 7983-7237-5255

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 75 (Mission) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

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

The external auditors, KMPG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 75 (Mission) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 75 (Mission)

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

Date Signed



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 School District No. 75 (Mission), and  
To the Minister of Education, Province of British Columbia

### ***Opinion***

We have audited the financial statements of School District No. 75 (Mission) (the Entity), which comprise:

- the statement of financial position as at June 30, 2019
  - the statement of operations for the year then ended
  - the statement of changes in net financial assets (debt) for the year then ended
  - the statement of cash flows for the year then ended
  - and notes to the financial statements, including a summary of significant accounting policies
- (Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2019 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### ***Basis for Opinion***

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

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

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



### **Emphasis of Matter – Financial Reporting Framework**

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

Our opinion is not modified in respect of this matter.

### **Other Information**

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

- Unaudited Schedules 1-4 attached to the audited financial statements

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

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

We obtained the unaudited schedules documents as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

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

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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



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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.  
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Abbotsford, Canada  
September 17, 2019

# School District No. 75 (Mission)

## Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	11,751,465	14,149,921
Accounts Receivable		
Due from Province - Ministry of Education	227,148	168,610
Due from Province - Other	1,449	20,925
Due from LEA Funding	76,191	
Other (Note 3)	523,575	377,646
<b>Total Financial Assets</b>	<b>12,579,828</b>	<b>14,717,102</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	7,366,825	7,840,748
Unearned Revenue (Note 5)	1,372,359	1,592,199
Deferred Revenue (Note 6)	1,031,293	868,763
Deferred Capital Revenue (Note 7)	53,510,984	53,727,585
Employee Future Benefits (Note 8)	928,041	910,420
<b>Total Liabilities</b>	<b>64,209,502</b>	<b>64,939,715</b>
<b>Net Financial Assets (Debt)</b>	<b>(51,629,674)</b>	<b>(50,222,613)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	80,199,488	80,838,474
Prepaid Expenses	249,762	252,336
<b>Total Non-Financial Assets</b>	<b>80,449,250</b>	<b>81,090,810</b>
<b>Accumulated Surplus (Deficit) (Note 20)</b>	<b>28,819,576</b>	<b>30,868,197</b>

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Contingent Liabilities (Note 17)

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, 2019

	2019 Budget (Note 18)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	66,456,283	<b>67,253,660</b>	65,111,823
Other	261,034	<b>333,723</b>	407,150
Tuition	2,432,000	<b>2,707,297</b>	2,517,026
Other Revenue	2,060,532	<b>2,153,100</b>	2,418,990
Rentals and Leases	150,000	<b>179,020</b>	200,241
Investment Income	145,000	<b>182,214</b>	201,829
Amortization of Deferred Capital Revenue	2,893,787	<b>2,867,953</b>	2,827,868
<b>Total Revenue</b>	<u>74,398,636</u>	<u><b>75,676,967</b></u>	<u>73,684,927</u>
<b>Expenses (Note 19)</b>			
Instruction	60,994,807	<b>61,385,979</b>	58,964,118
District Administration	2,883,384	<b>3,004,309</b>	2,737,272
Operations and Maintenance	11,817,216	<b>12,241,179</b>	11,075,866
Transportation and Housing	1,131,982	<b>1,094,121</b>	1,191,019
<b>Total Expense</b>	<u>76,827,389</u>	<u><b>77,725,588</b></u>	<u>73,968,275</u>
<b>Surplus (Deficit) for the year</b>	<u>(2,428,753)</u>	<u><b>(2,048,621)</b></u>	<u>(283,348)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>30,868,197</b>	31,151,545
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>28,819,576</b></u>	<u>30,868,197</u>

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

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

Year Ended June 30, 2019

	2019 Budget (Note 18)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,428,753)</u>	<u>(2,048,621)</u>	<u>(283,348)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(3,601,054)	(3,287,477)	(4,789,734)
Amortization of Tangible Capital Assets	3,953,977	3,926,463	3,775,445
<b>Total Effect of change in Tangible Capital Assets</b>	<u>352,923</u>	<u>638,986</u>	<u>(1,014,289)</u>
Acquisition of Prepaid Expenses	(200,000)	(249,762)	(252,336)
Use of Prepaid Expenses	252,336	252,336	79,203
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>52,336</u>	<u>2,574</u>	<u>(173,133)</u>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(2,023,494)</u>	<u>(1,407,061)</u>	<u>(1,470,770)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<u>(1,407,061)</u>	<u>(1,470,770)</u>
<b>Net Financial Assets (Debt), beginning of year</b>		<u>(50,222,613)</u>	<u>(48,751,843)</u>
<b>Net Financial Assets (Debt), end of year</b>		<u>(51,629,674)</u>	<u>(50,222,613)</u>

# School District No. 75 (Mission)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(2,048,621)	(283,348)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(261,182)	502,276
Prepaid Expenses	2,574	(173,133)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(473,923)	1,157,079
Unearned Revenue	(219,840)	16,338
Deferred Revenue	162,530	(441,524)
Employee Future Benefits	17,621	53,059
Amortization of Tangible Capital Assets	3,926,463	3,775,445
Amortization of Deferred Capital Revenue	(2,867,953)	(2,827,868)
Bylaw Capital Spent on Non-Capital Items	(426,598)	
<b>Total Operating Transactions</b>	<u>(2,188,929)</u>	<u>1,778,324</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,956,411)	(4,229,984)
Tangible Capital Assets -WIP Purchased	(1,331,066)	(559,750)
<b>Total Capital Transactions</b>	<u>(3,287,477)</u>	<u>(4,789,734)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	3,077,950	3,212,501
<b>Total Financing Transactions</b>	<u>3,077,950</u>	<u>3,212,501</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(2,398,456)</u>	<u>201,091</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>14,149,921</u>	<u>13,948,830</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>11,751,465</u>	<u>14,149,921</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>11,751,465</u>	<u>14,149,921</u>
	<u>11,751,465</u>	<u>14,149,921</u>

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2019

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### 1. Authority and purpose

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 75 (Mission)", and operates as "School District No. 75 (Mission)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 75 (Mission) is exempt from federal and provincial corporate income taxes.

### 2. Summary of significant accounting policies

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

#### a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in notes 2(e) and 2(l).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in 2(e) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*, and its related regulations, require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

#### b) 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.

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2019

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

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(l).

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 (EARSLS) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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) 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:

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

Notes to the Financial Statements

June 30, 2019

---

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

g) Liability for contaminated sites (continued)

- 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.

h) 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.
- 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 indicate the need to revise. Estimated useful lives are as follows:

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

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

Notes to the Financial Statements

June 30, 2019

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

i) 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.

j) 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.

k) Funds and reserves

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

l) Revenue recognition

Revenues are recorded on an accrual basis in the period the transactions or events occurred that gave rise to the revenues, and when the amounts are considered to be collectible and can be reasonably estimated.

Contributions received 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.

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2019

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

#### l) Revenue recognition (continued)

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.

#### m) Expenses

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

##### Categories of Salaries

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

##### Allocation of costs

- Operating expenses are reported by function, program, and object. Whenever possible, 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.

#### n) 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.

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

Notes to the Financial Statements

June 30, 2019

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

## n) Financial instruments (continued)

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.

## o) 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**

	2019	2018
Due from Federal Government	\$ 75,236	\$ 83,809
Benefit plans surplus	284,775	193,319
Other	163,564	100,518
<b>Total accounts receivable - other</b>	<b>\$ 523,575</b>	<b>\$ 377,646</b>

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

	2019	2018
Trade payables	\$ 1,925,739	\$ 2,391,359
Salaries and benefits payable	4,797,391	4,883,443
Accrued vacation pay	643,695	565,946
<b>Total accounts payable and accrued liabilities – other</b>	<b>\$ 7,366,825</b>	<b>\$ 7,840,748</b>

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

Notes to the Financial Statements

June 30, 2019

<b>5. Unearned revenue</b>	2019	2018
Balance, beginning of year	\$ 1,592,199	\$ 1,575,861
Changes for the year:		
Increase:		
Tuition fees collected	1,364,959	1,584,099
Transportation fees	7,400	8,100
	<u>1,372,359</u>	<u>1,592,199</u>
Decrease:		
Tuition fees recognized as revenue	1,584,099	1,569,211
Transportation fees recognized as revenue	8,100	6,650
	<u>1,592,199</u>	<u>1,575,861</u>
Net change for the year	(219,840)	16,338
<b>Balance, end of year</b>	<b>\$ 1,372,359</b>	<b>\$ 1,592,199</b>
	2019	2018
<b>Unearned revenue comprised of:</b>		
Tuition Fees	1,364,959	1,584,099
Transportation Fees	7,400	8,100
	<u>\$ 1,372,359</u>	<u>\$ 1,592,199</u>

**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.

	2019	2018
Balance, beginning of year	\$ 868,763	\$ 1,310,287
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education	6,832,189	6,525,023
Provincial grants – Other Ministry	30,920	-
Other revenue	1,907,622	1,854,942
	<u>8,770,731</u>	<u>8,379,965</u>
Decrease:		
Allocated to revenue	(8,608,201)	(8,821,489)
Net change for the year	162,530	(441,524)
<b>Balance, end of year</b>	<b>\$ 1,031,293</b>	<b>\$ 868,763</b>
	2019	2018
<b>Deferred revenue comprised of:</b>		
Provincial grants – Ministry of Education	\$ -	\$ 24,356
Provincial grants – other	27,981	-
School generated funds	875,091	705,481
Other revenue	128,221	138,926
	<u>\$ 1,031,293</u>	<u>\$ 868,763</u>

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

Notes to the Financial Statements

June 30, 2019

**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.

	2019	2018
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$ 52,559,332	\$ 52,205,161
Increases:		
Capital additions	1,376,295	3,182,039
Decreases:		
Amortization	(2,867,953)	(2,827,868)
Net change for the year	(1,491,658)	354,171
Balance, end of year	\$ 51,067,674	\$ 52,559,332
<b>Deferred capital revenue not subject to amortization</b>		
Balance, beginning of year	93,968	451,313
Increases:		
Transfer from unspent - work in progress additions	1,331,066	93,968
Decreases:		
Transfer to deferred capital revenue	(58,916)	(451,313)
Net change for the year	1,272,150	93,968
Balance, end of year	1,366,118	93,968
Total deferred capital revenue, end of year	\$ 52,433,792	\$ 52,653,300
<b>Unspent deferred capital revenue</b>		
Balance, beginning of year	\$ 1,074,285	\$ 686,478
Increases:		
Provincial grants – Ministry of Education	2,650,814	3,037,653
Provincial grants – Other	170,359	55,250
Other	256,777	119,598
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,317,379)	(2,730,726)
Transfer to deferred capital revenue - work in progress	(1,331,066)	(93,968)
Bylaw capital spent on non-capital items	(426,598)	-
Net change for the year	2,907	387,807
Balance, end of year	\$ 1,077,192	\$ 1,074,285
Total deferred capital revenue, end of year	\$ 53,510,984	\$ 53,727,585

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

Notes to the Financial Statements

June 30, 2019

**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.

	2019	2018
<b>Assumptions</b>		
Discount Rate - April 1	2.75%	2.75%
Discount Rate - March 31	2.50%	2.75%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	10.0	9.1
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 1,039,402	\$ 1,023,821
Service Cost	90,331	81,584
Interest Cost	29,492	29,002
Benefit Payments	(132,105)	(74,750)
Actuarial (Gain) Loss	47,657	(20,255)
Accrued Benefit Obligation – March 31	<u>\$ 1,074,777</u>	<u>\$ 1,039,402</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 1,074,777	\$ 1,039,402
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,074,777)	(1,039,402)
Employer Contributions After Measurement Date	48,200	44,980
Benefits Expense After Measurement Date	(31,347)	(29,956)
Unamortized Net Actuarial (Gain) Loss	129,883	113,958
Accrued Benefit Asset (Liability) - June 30	<u>\$ (928,041)</u>	<u>\$ (910,420)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	\$ 910,420	\$ 857,361
Net Expense for Fiscal Year	152,946	146,853
Employer Contributions	(135,325)	(93,794)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 928,041</u>	<u>\$ 910,420</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 92,315	\$ 83,771
Interest Cost	28,899	29,124
Amortization of Net Actuarial (Gain)/Loss	31,732	33,958
Net Benefit Expense (Income)	<u>\$ 152,946</u>	<u>\$ 146,853</u>

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

Notes to the Financial Statements

June 30, 2019

**9. Debt**

The School District has an approved line of credit of \$1.0 million with interest at the bank's prime rate minus 0.25%. As of June 30, 2019, the School District had \$ nil borrowings (2018: \$ 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, 2019, the School District had \$ nil borrowings (2018: \$ nil) under this lease.

**11. Tangible capital assets**

	2019	2018
<b>Net book value:</b>		
Sites	\$ 10,512,959	\$ 10,512,959
Buildings	64,884,285	66,521,178
Buildings – work in progress	1,455,655	559,750
Furniture & equipment	1,313,590	1,203,760
Vehicles	1,261,838	987,299
Computer software	58,614	114,643
Computer hardware	712,547	938,885
<b>Total net book value, tangible capital assets</b>	<b>\$ 80,199,488</b>	<b>\$ 80,838,474</b>

	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
<b>Cost:</b>				
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	139,306,682	1,584,130	-	140,890,812
Furniture & equipment	2,284,593	348,609	(140,183)	2,493,019
Vehicles	1,577,972	444,396	(203,204)	1,819,164
Computer software	342,054	14,437	-	356,491
Computer hardware	1,131,689	-	-	1,131,689
Work in progress	559,750	1,331,066	(435,161)	1,455,655
<b>Total cost</b>	<b>155,715,699</b>	<b>3,722,638</b>	<b>(778,548)</b>	<b>158,659,789</b>
<b>Accumulated amortization:</b>				
Sites	-	-	-	-
Buildings	72,785,504	3,221,023	-	76,006,527
Furniture & equipment	1,080,833	238,779	(140,183)	1,179,429
Vehicles	590,673	169,857	(203,204)	557,326
Computer software	227,411	70,466	-	297,877
Computer hardware	192,804	226,338	-	419,142
<b>Total amortization</b>	<b>74,877,225</b>	<b>3,926,463</b>	<b>(343,387)</b>	<b>78,460,301</b>
<b>Total net book value</b>	<b>\$ 80,838,474</b>	<b>\$ (203,825)</b>	<b>\$ (435,161)</b>	<b>\$ 80,199,488</b>

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

Notes to the Financial Statements

June 30, 2019

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

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

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2019

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### 12. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering 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, 2017 the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As at December 31, 2017, the Municipal Pension Plan has about 197,000 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

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

The Mission School district paid \$5,492,669 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$5,734,389).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. 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). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2019

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### 13. Interfund transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

	2019	2018
Assets purchased by School Generated Funds for Capital	\$ 16,604	\$ -
Assets purchased by Operating for Capital	1,500	25,581
Appropriation from Local Capital Reserve to Operating	600,000	-
Local Capital Allocation from Operating to Capital	-	2,350,556

### 14. Related party transactions

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

### 15. Contractual Obligations

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

	2020	2021	2022	2023
Computer equipment leases	\$ 251,240	\$ 251,240	\$ 129,064	\$ 10,449
Dust collector system upgrade - MSS	252,871	262,482	-	-
	<u>\$ 504,111</u>	<u>\$ 513,722</u>	<u>\$ 129,064</u>	<u>\$ 10,449</u>

### 16. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of an operating cost sharing agreement entered into with the University of the Fraser Valley. The following table summarizes the contractual rights of the School District for future assets:

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

### 17. Contingent Liabilities

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District's financial position or results of operations.

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

Notes to the Financial Statements

June 30, 2019

**18. Budget figures**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 26, 2019. The Board adopted a preliminary annual budget on September 18, 2018. 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:

<b>Statement 2</b>	2019 Amended	2019 Preliminary	Budget change
<b>Revenue</b>			
Provincial Grants			
Ministry of Education	\$ 66,456,283	\$ 66,501,705	\$ (45,422)
Other	261,034	281,034	(20,000)
Tuition	2,432,000	2,376,500	55,500
Other Revenue	2,060,532	2,015,000	45,532
Rentals and Leases	150,000	137,000	13,000
Investment Income	145,000	145,000	-
Amortization of Deferred Capital Revenue	2,893,787	2,798,435	95,352
<b>Total Revenue</b>	<b>74,398,636</b>	<b>74,254,674</b>	<b>143,962</b>
<b>Expense</b>			
Instruction	60,994,807	59,687,683	1,307,124
District administration	2,883,384	2,712,933	170,451
Operations and maintenance	11,817,216	11,392,083	425,133
Transportation and housing	1,131,982	1,067,461	64,521
<b>Total expense</b>	<b>76,827,389</b>	<b>74,860,160</b>	<b>1,967,229</b>
<b>Net revenue (expense)</b>	<b>(2,428,753)</b>	<b>(605,486)</b>	<b>(1,823,267)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>768,563</b>	<b>263,945</b>	<b>504,618</b>
<b>Budgeted surplus (deficit) for the year</b>	<b>\$ (1,660,190)</b>	<b>\$ (341,541)</b>	<b>\$ (1,318,649)</b>
<b>Statement 4</b>			
<b>Surplus (deficit) for the year</b>	<b>\$ (2,428,753)</b>	<b>\$ (605,486)</b>	<b>\$ (1,823,267)</b>
<b>Effect of change in tangible capital assets</b>			
Acquisition of tangible capital assets			
From operating and special purpose funds		(895,000)	895,000
From Local capital	(800,000)	(850,000)	50,000
From deferred capital revenue	(2,801,054)	(2,496,998)	(304,056)
<b>Total acquisition of tangible capital assets</b>	<b>(3,601,054)</b>	<b>(4,241,998)</b>	<b>640,944</b>
Amortization of tangible capital assets	3,953,977	4,034,976	(80,999)
<b>Total effect of change in tangible capital assets</b>	<b>352,923</b>	<b>(207,022)</b>	<b>559,945</b>
Acquisitions of prepaid expenses	(200,000)	(200,000)	-
Use of prepaid expenses	252,336	200,000	52,336
	52,336	-	52,336
<b>(Increase) decrease in net financial assets (debt)</b>	<b>\$ (2,023,494)</b>	<b>\$ (812,508)</b>	<b>\$ (1,210,986)</b>

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

Notes to the Financial Statements

June 30, 2019

**19. Expense by object**

	2019	2018
Salaries and benefits	\$ 63,970,423	\$ 60,954,789
Services and supplies	9,828,702	9,238,041
Amortization	3,926,463	3,775,445
<b>Total expense by object</b>	<b>\$ 77,725,588</b>	<b>\$ 73,968,275</b>

**20. Accumulated surplus**

	2019	2018
Restricted (appropriated) operating surplus for:		
Schools and departments	\$ 236,653	\$ 403,559
Total restricted (appropriated) operating surplus	236,653	403,559
Unrestricted operating surplus	269,503	510,812
Total operating surplus available for future operations	506,156	914,371
Restricted local capital reserve available for capital projects	728,389	1,949,317
Invested in tangible capital assets	27,585,031	28,004,509
Total capital surplus	28,313,420	29,953,826
<b>Total accumulated surplus</b>	<b>\$ 28,819,576</b>	<b>\$ 30,868,197</b>

**21. Economic dependence**

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

**22. Risk management**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

## a) Credit risk:

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

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

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

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2019

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### 22. Risk management (continued)

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District would be exposed to interest rate risk through investments. It is management's opinion that the School District is not exposed to significant interest rate risk as their current holdings are limited to cash deposits.

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

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

# School District No. 75 (Mission)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	914,371		29,953,826	30,868,197	31,151,545
<b>Changes for the year</b>					
Surplus (Deficit) for the year	(1,006,715)	16,604	(1,058,510)	(2,048,621)	(283,348)
Interfund Transfers	(1,500)	(16,604)	18,104	-	
Tangible Capital Assets Purchased	600,000		(600,000)	-	
Local Capital	(408,215)	-	(1,640,406)	(2,048,621)	(283,348)
<b>Net Changes for the year</b>	<b>506,156</b>	<b>-</b>	<b>28,313,420</b>	<b>28,819,576</b>	<b>30,868,197</b>

# School District No. 75 (Mission)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget (Note 18) \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	59,690,040	<b>59,970,517</b>	58,308,097
Other	261,034	<b>330,784</b>	357,150
Tuition	2,432,000	<b>2,707,297</b>	2,517,026
Other Revenue	390,532	<b>404,383</b>	451,227
Rentals and Leases	150,000	<b>179,020</b>	200,241
Investment Income	145,000	<b>182,214</b>	201,829
<b>Total Revenue</b>	<u>63,068,606</u>	<u><b>63,774,215</b></u>	<u>62,035,570</u>
<b>Expenses</b>			
Instruction	52,974,096	<b>53,200,585</b>	50,682,591
District Administration	2,801,964	<b>2,931,819</b>	2,607,456
Operations and Maintenance	7,529,127	<b>7,554,405</b>	7,050,765
Transportation and Housing	1,131,982	<b>1,094,121</b>	1,030,529
<b>Total Expense</b>	<u>64,437,169</u>	<u><b>64,780,930</b></u>	<u>61,371,341</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(1,368,563)</u>	<u><b>(1,006,715)</b></u>	<u>664,229</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>768,563</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(1,500)</b>	(28,581)
Local Capital	600,000	<b>600,000</b>	(2,350,556)
<b>Total Net Transfers</b>	<u>600,000</u>	<u><b>598,500</b></u>	<u>(2,379,137)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>(408,215)</b></u>	<u>(1,714,908)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>914,371</b>	2,629,279
<b>Operating Surplus (Deficit), end of year</b>		<u><b>506,156</b></u>	<u>914,371</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 20)		<b>236,653</b>	403,559
Unrestricted		<b>269,503</b>	510,812
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>506,156</b></u>	<u>914,371</u>

# School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 18) \$	2019 Actual \$	2018 Actual \$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	58,799,771	<b>58,855,102</b>	57,063,995
ISC/LEA Recovery	(195,532)	<b>(173,957)</b>	(116,868)
Other Ministry of Education Grants			
Pay Equity	725,901	<b>725,901</b>	725,901
Funding for Graduated Adults		<b>16,731</b>	18,184
Transportation Supplement	188,900	<b>188,900</b>	188,900
Economic Stability Dividend	70,000	<b>69,605</b>	37,141
Return of Administrative Savings			280,146
Carbon Tax Grant	50,000	<b>61,051</b>	56,095
Employer Health Tax Grant		<b>156,520</b>	
Strategic Priorities - Mental Health Grant	33,000	<b>33,000</b>	
Support Staff Benefits Grant		<b>13,200</b>	12,960
FSA	13,000	<b>12,964</b>	12,964
Shoulder Tappers Grant			23,679
Skills Training Grant	5,000	<b>5,000</b>	5,000
Children and Youth Video Grant		<b>6,500</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<u>59,690,040</u>	<u><b>59,970,517</b></u>	<u>58,308,097</u>
<b>Provincial Grants - Other</b>	<u>261,034</u>	<u><b>330,784</b></u>	<u>357,150</u>
<b>Tuition</b>			
Continuing Education	309,000	<b>341,409</b>	319,291
International and Out of Province Students	2,123,000	<b>2,360,607</b>	2,197,735
Summit Distance Learning		<b>5,281</b>	
<b>Total Tuition</b>	<u>2,432,000</u>	<u><b>2,707,297</b></u>	<u>2,517,026</u>
<b>Other Revenues</b>			
LEA Funding from First Nations	195,532	<b>173,957</b>	116,868
Miscellaneous			
Transportation Fees		<b>12,745</b>	15,056
Pay for Service - Riverside	20,000	<b>28,748</b>	17,422
Clarke Theatre Support	100,000	<b>100,000</b>	50,000
Other Revenues	75,000	<b>88,933</b>	251,881
<b>Total Other Revenue</b>	<u>390,532</u>	<u><b>404,383</b></u>	<u>451,227</u>
<b>Rentals and Leases</b>	<u>150,000</u>	<u><b>179,020</b></u>	<u>200,241</u>
<b>Investment Income</b>	<u>145,000</u>	<u><b>182,214</b></u>	<u>201,829</u>
<b>Total Operating Revenue</b>	<u><u>63,068,606</u></u>	<u><u><b>63,774,215</b></u></u>	<u><u>62,035,570</u></u>

# School District No. 75 (Mission)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget (Note 18) \$	2019 Actual \$	2018 Actual \$
<b>Salaries</b>			
Teachers	24,613,020	<b>24,989,195</b>	24,207,317
Principals and Vice Principals	3,922,400	<b>3,907,768</b>	3,584,352
Educational Assistants	5,992,600	<b>6,004,018</b>	5,940,501
Support Staff	7,045,200	<b>7,006,633</b>	6,439,228
Other Professionals	2,019,313	<b>2,052,903</b>	1,895,993
Substitutes	3,200,782	<b>3,270,084</b>	2,595,388
<b>Total Salaries</b>	<b>46,793,315</b>	<b>47,230,601</b>	<b>44,662,779</b>
<b>Employee Benefits</b>	<b>10,905,830</b>	<b>10,757,422</b>	<b>10,372,238</b>
<b>Total Salaries and Benefits</b>	<b>57,699,145</b>	<b>57,988,023</b>	<b>55,035,017</b>
<b>Services and Supplies</b>			
Services	1,953,839	<b>1,968,123</b>	1,768,973
Student Transportation	19,000	<b>35,962</b>	52,642
Professional Development and Travel	492,400	<b>557,662</b>	535,668
Rentals and Leases	264,040	<b>276,656</b>	111,457
Dues and Fees	88,100	<b>116,011</b>	74,434
Insurance	155,277	<b>137,810</b>	198,501
Supplies	2,631,368	<b>2,555,097</b>	2,539,120
Utilities	1,134,000	<b>1,145,586</b>	1,055,529
<b>Total Services and Supplies</b>	<b>6,738,024</b>	<b>6,792,907</b>	<b>6,336,324</b>
<b>Total Operating Expense</b>	<b>64,437,169</b>	<b>64,780,930</b>	<b>61,371,341</b>

# School District No. 75 (Mission)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	20,056,957	433,298	47,275	332,626		2,551,926	23,422,082
1.03 Career Programs	544,498	123,329	6,150	312,968		4,445	991,390
1.07 Library Services	949,756					8,400	958,156
1.08 Counselling	1,177,503						1,177,503
1.10 Special Education	1,948,978		4,891,349	532,163		367,001	7,739,491
1.30 English Language Learning	159,913	12,401	354,613				526,927
1.31 Aboriginal Education	136,127	208,380	704,631	35,532	9,396		1,094,066
1.41 School Administration		2,976,145		1,119,325	91,170	65,848	4,252,488
1.60 Summer School	15,463						15,463
1.62 International and Out of Province Students				93,357	132,880		226,237
1.64 Other				23,702	163,541		187,243
<b>Total Function 1</b>	<b>24,989,195</b>	<b>3,753,553</b>	<b>6,004,018</b>	<b>2,449,673</b>	<b>387,591</b>	<b>3,007,016</b>	<b>40,591,046</b>
<b>4 District Administration</b>							
4.11 Educational Administration		123,667		91,678	504,026		719,371
4.40 School District Governance					86,418		86,418
4.41 Business Administration		30,548		361,999	714,834	17,975	1,125,356
<b>Total Function 4</b>	<b>-</b>	<b>154,215</b>	<b>-</b>	<b>453,677</b>	<b>1,305,278</b>	<b>17,975</b>	<b>1,931,145</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				51,805	282,434	30,511	364,750
5.50 Maintenance Operations				3,142,457		185,841	3,328,298
5.52 Maintenance of Grounds				250,390		92	250,482
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,444,652</b>	<b>282,434</b>	<b>216,444</b>	<b>3,943,530</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				33,502	77,600		111,102
7.70 Student Transportation				625,129		28,649	653,778
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>658,631</b>	<b>77,600</b>	<b>28,649</b>	<b>764,880</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>24,989,195</b>	<b>3,907,768</b>	<b>6,004,018</b>	<b>7,006,633</b>	<b>2,052,903</b>	<b>3,270,084</b>	<b>47,230,601</b>

# School District No. 75 (Mission)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$	\$	\$	(Note 18)	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	23,422,082	5,388,467	28,810,549	1,771,265	30,581,814	32,504,746	29,458,747
1.03 Career Programs	991,390	217,417	1,208,807	350,823	1,559,630	1,415,600	1,615,368
1.07 Library Services	958,156	220,273	1,178,429	58,133	1,236,562	1,061,600	1,191,747
1.08 Counselling	1,177,503	236,977	1,414,480	2,241	1,416,721	1,336,220	1,342,373
1.10 Special Education	7,739,491	1,863,375	9,602,866	181,053	9,783,919	8,132,210	9,310,850
1.30 English Language Learning	526,927	127,813	654,740	9,932	664,672	684,380	510,865
1.31 Aboriginal Education	1,094,066	250,207	1,344,273	207,851	1,552,124	1,455,190	1,460,018
1.41 School Administration	4,252,488	913,419	5,165,907	167,227	5,333,134	5,323,210	4,948,860
1.60 Summer School	15,463	2,960	18,423	289	18,712		
1.62 International and Out of Province Students	226,237	53,750	279,987	529,009	808,996	847,750	625,406
1.64 Other	187,243	26,609	213,852	30,449	244,301	213,190	218,357
<b>Total Function 1</b>	<b>40,591,046</b>	<b>9,301,267</b>	<b>49,892,313</b>	<b>3,308,272</b>	<b>53,200,585</b>	<b>52,974,096</b>	<b>50,682,591</b>
<b>4 District Administration</b>							
4.11 Educational Administration	719,371	161,452	880,823	158,083	1,038,906	1,049,510	994,227
4.40 School District Governance	86,418	19,225	105,643	73,825	179,468	180,313	161,555
4.41 Business Administration	1,125,356	232,246	1,357,602	355,843	1,713,445	1,572,141	1,451,674
<b>Total Function 4</b>	<b>1,931,145</b>	<b>412,923</b>	<b>2,344,068</b>	<b>587,751</b>	<b>2,931,819</b>	<b>2,801,964</b>	<b>2,607,456</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	364,750	72,936	437,686	218,855	656,541	699,127	465,430
5.50 Maintenance Operations	3,328,298	740,566	4,068,864	1,196,048	5,264,912	5,172,900	4,988,907
5.52 Maintenance of Grounds	250,482	55,360	305,842	181,524	487,366	523,100	540,899
5.56 Utilities	-	-	-	1,145,586	1,145,586	1,134,000	1,055,529
<b>Total Function 5</b>	<b>3,943,530</b>	<b>868,862</b>	<b>4,812,392</b>	<b>2,742,013</b>	<b>7,554,405</b>	<b>7,529,127</b>	<b>7,050,765</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	111,102	26,304	137,406	4,537	141,943	130,900	136,563
7.70 Student Transportation	653,778	148,066	801,844	150,334	952,178	1,001,082	893,966
<b>Total Function 7</b>	<b>764,880</b>	<b>174,370</b>	<b>939,250</b>	<b>154,871</b>	<b>1,094,121</b>	<b>1,131,982</b>	<b>1,030,529</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>47,230,601</b>	<b>10,757,422</b>	<b>57,988,023</b>	<b>6,792,907</b>	<b>64,780,930</b>	<b>64,437,169</b>	<b>61,371,341</b>

# School District No. 75 (Mission)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 18) \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	6,766,243	<b>6,856,545</b>	6,803,726
Other		<b>2,939</b>	50,000
Other Revenue	1,670,000	<b>1,748,717</b>	1,967,763
<b>Total Revenue</b>	<b>8,436,243</b>	<b>8,608,201</b>	8,821,489
<b>Expenses</b>			
Instruction	8,020,711	<b>8,185,394</b>	8,281,527
District Administration	81,420	<b>72,490</b>	129,816
Operations and Maintenance	334,112	<b>333,713</b>	410,146
<b>Total Expense</b>	<b>8,436,243</b>	<b>8,591,597</b>	8,821,489
<b>Special Purpose Surplus (Deficit) for the year</b>	-	<b>16,604</b>	-
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(16,604)</b>	
<b>Total Net Transfers</b>	-	<b>(16,604)</b>	-
<b>Total Special Purpose Surplus (Deficit) for the year</b>	-	-	-
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		-	-

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	249,513	231,069	118,926	705,481	10,809	13,547	96,453	389,950	292,193
Provincial Grants - Other			60,195	1,847,427					
Other	249,513	231,069	60,195	1,847,427	160,000	29,400	96,453	389,950	292,193
<b>Less:</b> Allocated to Revenue	249,513	231,069	70,900	1,677,817	170,809	42,947	96,453	389,950	292,193
<b>Deferred Revenue, end of year</b>	-	-	<b>108,221</b>	<b>875,091</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	249,513	231,069			170,809	42,947	96,453	389,950	292,193
Provincial Grants - Other			70,900	1,677,817					
Other Revenue	249,513	231,069	70,900	1,677,817	170,809	42,947	96,453	389,950	292,193
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals					23,505		41,890		
Educational Assistants								308,884	
Support Staff	29,929	185,836			115,650				92,060
Substitutes					1,272			826	147,396
Employee Benefits	29,929	185,836			116,922	23,505	43,155	309,710	239,456
Services and Supplies	7,482	45,233			27,109	6,155	9,949	72,177	44,367
	212,102		70,900	1,661,213	26,778	13,287	43,349	8,063	8,370
	249,513	231,069	70,900	1,661,213	170,809	42,947	96,453	389,950	292,193
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	16,604	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased				(16,604)					
	-	-	-	(16,604)	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	BEST	POP/ASD C.A.R.S	MCFD Early Years	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			20,000			868,763
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	4,716,526	667,085		10,187	20,733	6,832,189
Provincial Grants - Other						30,920
Other	4,716,526	667,085	-	10,187	20,733	8,770,731
<b>Less:</b> Allocated to Revenue	4,716,526	667,085	-	2,939	-	8,608,201
<b>Deferred Revenue, end of year</b>	-	-	<b>20,000</b>	<b>7,248</b>	<b>20,733</b>	<b>1,031,293</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education	4,716,526	667,085		2,939		6,856,545
Provincial Grants - Other						2,939
Other Revenue	4,716,526	667,085	-	2,939	-	1,748,717
<b>Expenses</b>						
Salaries						
Teachers	3,773,222	86,075				3,882,802
Principals and Vice Principals						41,890
Educational Assistants						494,720
Support Staff						237,639
Substitutes	3,773,222	86,075	-	1,501	-	152,260
Employee Benefits	943,304	17,048	-	1,501	-	4,809,311
Services and Supplies	4,716,526	563,962	-	1,173	-	1,173,089
		667,085	-	2,939	-	2,609,197
						8,591,597
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	16,604
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased						(16,604)
	-	-	-	-	-	(16,604)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

# School District No. 75 (Mission)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2019

	2019	2019 Actual			2018
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education		426,598		426,598	
Amortization of Deferred Capital Revenue	2,893,787	2,867,953		2,867,953	2,827,868
<b>Total Revenue</b>	<u>2,893,787</u>	<u>3,294,551</u>	<u>-</u>	<u>3,294,551</u>	<u>2,827,868</u>
<b>Expenses</b>					
Operations and Maintenance		426,598		426,598	
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,953,977	3,926,463		3,926,463	3,614,955
Transportation and Housing				-	160,490
<b>Total Expense</b>	<u>3,953,977</u>	<u>4,353,061</u>	<u>-</u>	<u>4,353,061</u>	<u>3,775,445</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(1,060,190)</u>	<u>(1,058,510)</u>	<u>-</u>	<u>(1,058,510)</u>	<u>(947,577)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		18,104		18,104	28,581
Local Capital	(600,000)		(600,000)	(600,000)	2,350,556
<b>Total Net Transfers</b>	<u>(600,000)</u>	<u>18,104</u>	<u>(600,000)</u>	<u>(581,896)</u>	<u>2,379,137</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		620,928	(620,928)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>620,928</u>	<u>(620,928)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(1,660,190)</u>	<u>(419,478)</u>	<u>(1,220,928)</u>	<u>(1,640,406)</u>	<u>1,431,560</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>28,004,509</u>	<u>1,949,317</u>	<u>29,953,826</u>	<u>28,522,266</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>27,585,031</u>	<u>728,389</u>	<u>28,313,420</u>	<u>29,953,826</u>

# School District No. 75 (Mission)

Tangible Capital Assets

Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	10,512,959	139,306,682	2,284,593	1,577,972	342,054	1,131,689	155,155,949
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		749,746	90,000	296,062	14,437		1,150,245
Deferred Capital Revenue - Other			167,134				167,134
Operating Fund		1,500					1,500
Special Purpose Funds		8,984	7,620				16,604
Local Capital		388,739	83,855	148,334			620,928
Transferred from Work in Progress		435,161					435,161
	-	1,584,130	348,609	444,396	14,437	-	2,391,572
Decrease:							
Deemed Disposals			140,183	203,204			343,387
	-	-	140,183	203,204			343,387
<b>Cost, end of year</b>	10,512,959	140,890,812	2,493,019	1,819,164	356,491	1,131,689	157,204,134
<b>Work in Progress, end of year</b>		1,455,655					1,455,655
<b>Cost and Work in Progress, end of year</b>	10,512,959	142,346,467	2,493,019	1,819,164	356,491	1,131,689	158,659,789
<b>Accumulated Amortization, beginning of year</b>							
<b>Changes for the Year</b>							
Increase: Amortization for the Year		3,221,023	238,779	169,857	70,466	226,338	3,926,463
Decrease:							
Deemed Disposals			140,183	203,204			343,387
		-	140,183	203,204			343,387
<b>Accumulated Amortization, end of year</b>		76,006,527	1,179,429	557,326	297,877	419,142	78,460,301
<b>Tangible Capital Assets - Net</b>	10,512,959	66,339,940	1,313,590	1,261,838	58,614	712,547	80,199,488

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	559,750				559,750
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	1,331,066				1,331,066
	1,331,066	-	-	-	1,331,066
Decrease:					
Transferred to Tangible Capital Assets	435,161				435,161
	435,161	-	-	-	435,161
<b>Net Changes for the Year</b>	895,905	-	-	-	895,905
<b>Work in Progress, end of year</b>	<b>1,455,655</b>	-	-	-	<b>1,455,655</b>

# School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	52,241,028	94,114	224,190	52,559,332
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,150,245	136,731	30,403	1,317,379
Transferred from Work in Progress	58,916			58,916
	<u>1,209,161</u>	<u>136,731</u>	<u>30,403</u>	<u>1,376,295</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,807,981	17,390	42,582	2,867,953
	<u>2,807,981</u>	<u>17,390</u>	<u>42,582</u>	<u>2,867,953</u>
<b>Net Changes for the Year</b>	<u>(1,598,820)</u>	<u>119,341</u>	<u>(12,179)</u>	<u>(1,491,658)</u>
<b>Deferred Capital Revenue, end of year</b>	<u>50,642,208</u>	<u>213,455</u>	<u>212,011</u>	<u>51,067,674</u>
<b>Work in Progress, beginning of year</b>	93,968			93,968
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Work in Progress	1,331,066			1,331,066
	<u>1,331,066</u>	<u>-</u>	<u>-</u>	<u>1,331,066</u>
Decrease:				
Transferred to Deferred Capital Revenue	58,916			58,916
	<u>58,916</u>	<u>-</u>	<u>-</u>	<u>58,916</u>
<b>Net Changes for the Year</b>	<u>1,272,150</u>	<u>-</u>	<u>-</u>	<u>1,272,150</u>
<b>Work in Progress, end of year</b>	<u>1,366,118</u>	<u>-</u>	<u>-</u>	<u>1,366,118</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>52,008,326</u>	<u>213,455</u>	<u>212,011</u>	<u>52,433,792</u>

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

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ 257,095	\$ -	\$ 11,827	\$ 782,437	\$ 22,926	\$ 1,074,285
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	2,650,814		170,359			2,650,814
Provincial Grants - Other				247,950	8,827	170,359
Other	2,650,814	-	170,359	247,950	8,827	256,777
Decrease:						
Transferred to DCR - Capital Additions	1,150,245		136,731		30,403	1,317,379
Transferred to DCR - Work in Progress	1,331,066					1,331,066
AFG Spent on Non-Capital Items	426,598					426,598
	2,907,909	-	136,731	-	30,403	3,075,043
<b>Net Changes for the Year</b>	(257,095)	-	33,628	247,950	(21,576)	2,907
<b>Balance, end of year</b>	-	-	45,455	1,030,387	1,350	1,077,192



- iii. Strategic
- g. Benefits
  - i. Organizational
  - ii. Reputational
  - iii. Strategic

**5. Public Participation:**

**6. Implementation:**

The document must be available to the public. It will be posted on the MPSD website and submitted to the Ministry.

**7. Attachments:**

- a. 2019 Statement of Financial Information



**School District No. 75**

## **STATEMENT OF FINANCIAL INFORMATION**

**For Year Ended June 30, 2019**

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

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

**Fiscal Year Ended June 30, 2019**

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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



# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

<small>SCHOOL DISTRICT NUMBER</small>	<small>NAME OF SCHOOL DISTRICT</small>	<small>YEAR</small>
75	Mission	2018-2019
<small>OFFICE LOCATION(S)</small>		<small>TELEPHONE NUMBER</small>
Mission		604.826.6286
<small>MAILING ADDRESS</small>		
33046 Fourth Avenue		
<small>CITY</small>	<small>PROVINCE</small>	<small>POSTAL CODE</small>
Mission	BC	V2V 1S5
<small>NAME OF SUPERINTENDENT</small>		<small>TELEPHONE NUMBER</small>
Angus Wilson		604.826.3701
<small>NAME OF SECRETARY TREASURER</small>		<small>TELEPHONE NUMBER</small>
Corien Becker		604.826.3700

**DECLARATION AND SIGNATURES**

*We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended*  
**June 30, 2019**

*for School District No. 75 as required under Section 2 of the Financial Information Act.*

<small>SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SUPERINTENDENT</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SECRETARY TREASURER</small>	<small>DATE SIGNED</small>

## Statement of Financial Information for Year Ended June 30, 2019

### 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, 2019**

**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, 2019**

**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, 2019.

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, 2019**

**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, 2019.

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

**Mission Public Schools**  
**Year Ended June 30, 2019**  
**Schedule of Remuneration & Expenses**

<b>Name</b>	<b>Remuneration</b>	<b>Expense</b>
<b>Elected Officials:</b>		
CAIRNS, RANDY	\$ 17,413.31	\$ 4,192.85
CARTER, SHELLEY	16,854.23	5,645.85
LOFFLER, TRACY	19,426.08	3,059.61
McKAMEY, RICK	16,392.00	3,910.34
RENKEMA, JULIA	10,176.70	2,899.51
TAYLOR, JAMES	6,420.20	
<b>Total Elected Officials</b>	<b>\$ 86,682.52</b>	<b>\$ 19,708.16</b>

**Detailed Employees > 75,000.00:**

**Position:**

AASLAND, WENDI ANN	TEACHER	\$ 89,897.15	\$ 2,419.42
ABBOTT, ANNA	TEACHER	83,622.81	-
ABERCROMBIE, MICHAEL	PRINCIPAL	122,103.98	415.66
ALDERSON, TRICIA	VICE-PRINCIPAL	104,771.04	-
ALDRIDGE, JULIE	TEACHER	82,439.68	-
ALVES, TAMARA K	TEACHER	88,288.48	-
AMAYA, JODIE	TEACHER	89,553.68	-
ANDERSON, CAMILLE	TEACHER	83,153.37	617.73
ANDERSON, CYNTHIA D	VICE-PRINCIPAL	105,347.58	-
ANDERSON, PETER	TEACHER	87,674.09	-
ARENDS, DAVID MARK	TEACHER	92,425.58	-
ATWAL, PARAMPREET	TEACHER	79,365.82	-
BAKER, KATHERINE	TEACHER	92,624.77	-
BALOGH, KRISTA	TEACHER	86,932.12	822.23
BARCLAY, BARRY	TEACHER	89,897.16	-
BARTEL, TANJA	TEACHER	90,344.70	-
BARTLETT, GARETH JOHN	TEACHER	75,796.44	-
BAXTER, BARBARA	TEACHER	82,235.05	-
BECKER, CORIEN	SECRETARY TREASURER	154,433.14	2,900.34
BECKMANN, (JOACHIM) JOHN	TEACHER	87,859.33	-
BEEBY, KRISTIN LEAH	VICE-PRINCIPAL	88,992.52	205.32
BEELEY, SUSAN	TEACHER	90,344.71	132.39
BERTALAN, ZOLTAN	TEACHER	93,229.35	-
BLASCHEK, JACQUELINE D	TEACHER	82,133.71	-
BLASCHEK, RICHARD	TEACHER	87,494.23	-
BOBETIS, SUSAN MAUREEN	COORDINATOR, HR	86,037.84	235.30
BOUCHER, ALISHA	TEACHER	87,851.74	-
BOULTER, RYAN E	TEACHER	82,034.69	-
BOWSFIELD, SHANNON	TEACHER	91,768.26	1,279.76
BRANDT, CYNTHIA	TEACHER	82,031.68	-
BRIEN, AMANDA F.	TEACHER	82,816.33	-
BROGAN, MIKEL	PRINCIPAL	115,678.35	240.00
BROOKS, PAMELA MARGARET	TEACHER	82,031.70	-
BROWN, JULIE A	TEACHER	88,510.87	-
BROWN, TEENA	TEACHER	78,876.39	-
BROWN-EVANS, LOIS EMILY ASHM	TEACHER	95,873.31	-
BRUINS, MICHAEL	TEACHER	82,686.78	1,000.00
BUCCINI, MARIA	TEACHER	81,777.60	-
BUCHANAN, TRACY L	TEACHER	80,524.95	-
BULAWKA, GEORGE	TEACHER	75,299.77	-
BUTLER, ANGELA	TEACHER	84,933.70	-
CAMPBELL, KAREN	TEACHER	89,897.14	-
CAMPLIN, COLLEEN	TEACHER	90,388.31	-
CARIOU, SHAWNA	TEACHER	88,288.51	-
CARROLL, LACIE	TEACHER	76,326.63	-
CAVIGGIA, LORI	TEACHER	91,327.78	-
CHALKE, SHERRI L	TEACHER	87,851.68	-

**Mission Public Schools**  
**Year Ended June 30, 2019**  
**Schedule of Remuneration & Expenses**

<b>Name</b>		<b>Remuneration</b>	<b>Expense</b>
CHAN, FRANK	TEACHER	89,897.19	5,614.73
CHEEMA, NAVDEEP	TEACHER	87,851.75	-
CHEZZI, CAROLYN S	TEACHER	83,152.10	-
CHEZZI, DARREN J	TEACHER	82,031.70	-
CHUNG, AMBER J	TEACHER	82,031.68	-
CLARK, ROBERT D	PRINCIPAL	120,090.79	-
CLARKE, LISA	PRINCIPAL	109,699.33	-
COLE, GREGORY	TEACHER	89,897.17	891.02
COLEGATE, GRANT W	TEACHER	75,303.06	-
CONDON, ANGELA	PRINCIPAL	120,748.89	413.16
CORNEIL, DAPHNE	TEACHER	87,854.36	-
COULTHARD, WENDY M	TEACHER	81,767.47	-
CULLEN, BETH-ANNE	PRINCIPAL	119,981.54	-
CURROR, SUSAN	TEACHER	89,091.61	-
DAVIES, JAMES (JIM)	TEACHER	90,945.90	-
DENIZOT, ISABELLE	TEACHER	89,978.90	49.72
DERKSEN, JARED	TEACHER	82,538.87	-
DERY, SUZANNE	TEACHER	86,331.38	-
DESORMEAUX, KATHERINE E	TEACHER	82,494.22	-
DHALIWAL, BALJIT	TEACHER	89,897.49	-
DHALIWAL, KULJIWAN S	TEACHER	98,402.31	-
DHALIWAL, MANJINDER-SONNY	TEACHER	102,226.79	-
DHALIWAL, PARDEEP	TEACHER	75,928.91	-
DHILLON, NAVJOT	TEACHER	82,031.09	-
DI GIUSEPPE, FRANK	TEACHER	75,785.28	-
DICKINSON, LINDA	VICE-PRINCIPAL	111,512.16	-
DIRKS, WINFRIED MARK	TEACHER	87,961.00	-
DRAPER, AMANDA	TEACHER	82,482.31	-
DUNDAS, MELISSA	TEACHER	81,509.29	-
DUTHIE, LISA NADINE	TEACHER	89,082.58	-
EBADI AZAR, FARID	TEACHER	81,560.18	1,000.00
ELL, MARIJKE	TEACHER	89,897.15	-
ELLIS, JEREMY	TEACHER	87,414.42	-
EVANS JANSSON, ALISON	TEACHER	90,308.45	623.13
FERNIE, JAIME S	TEACHER	82,031.71	-
FITCH, RICHARD	TEACHER	88,727.35	35.09
FLYNN, GARY	TEACHER	82,038.20	-
FORREST, DARRAN	PRINCIPAL	125,540.92	18.12
FYLES, ALISON JOY	TEACHER	77,503.06	-
GABRIELE, MARCELLO	PRINCIPAL	122,812.24	-
GAGNE, SYLVAIN	TEACHER	87,851.80	659.70
GALLO, DIANE	TEACHER	87,903.32	775.89
GASTON, PENNY R	TEACHER	87,851.76	-
GAUTHIER, MARIE-HELENE	TEACHER	86,727.78	740.00
GHAG, PARMINDER KAUR	TEACHER	88,266.95	-
GIBSON, SHIRLEY	PRINCIPAL	121,255.75	-
GLOVER, KIM S	TEACHER	81,372.94	1,250.55
GOODWIN, JENNIFER L	TEACHER	81,844.01	-
GRANT, GLENN	TEACHER	90,717.53	-
GREAUX, STEPHEN	TEACHER	94,701.32	-
GREENSHIELDS, E JEAN	TEACHER	82,031.11	-
GREIG, SHANNON T	VICE-PRINCIPAL	104,771.05	-
GRENIER, VICKY	TEACHER	82,439.63	-
GREWAL, AVNINDER	TEACHER	89,897.49	-
GREWAL, HARDEEP	PRINCIPAL	120,529.74	-
HALE, YVONNE	TEACHER	85,264.31	-
HALL, CATHERINE J	TEACHER	89,897.16	25.00
HALLAM, SONJA M	TEACHER	82,439.67	-
HANNAH, COLLEEN *	DISTRICT PRINCIPAL	123,714.23	12,289.87
HAUVRE, NATALIE	TEACHER	81,622.64	-
HEAVENOR, ANNA	TEACHER	87,851.69	-

**Mission Public Schools**  
**Year Ended June 30, 2019**  
**Schedule of Remuneration & Expenses**

<b>Name</b>		<b>Remuneration</b>	<b>Expense</b>
HENNESSEY, KELLY C	TEACHER	95,784.47	-
HESLIP, JOSEPH	DISTRICT PRINCIPAL	124,052.49	2,819.91
HOLLAND, MARK J	TEACHER	91,660.33	-
HOOGE, REENA	TEACHER	90,202.32	-
HORN, PAUL	TEACHER	90,664.83	1,795.62
HUFFMAN, JOHN	TEACHER	76,462.64	-
IZBICKI, SUZETTE	TEACHER	85,506.99	-
JAKOBS, BROOKE	TEACHER	82,031.06	-
JAKOBS, DANIEL	TEACHER	90,578.92	-
JANICKI, (MARGARET) PEGGY	TEACHER	89,897.26	955.70
JEPSEN, LARRY A *	ASSISTANT SUPERINTENDENT	148,633.03	11,132.11
JEPSEN, PATRIZZIA	TEACHER	89,897.15	-
JOHNSTON, KRISTI A	TEACHER	92,425.66	-
JORDAN, JENNIFER L	TEACHER	86,225.40	85.00
KAPTY, JOHN	TEACHER	93,802.71	-
KERSCHBAUM, STEVE	TEACHER	82,031.69	-
KLASSEN, JORDAN	PRINCIPAL	118,232.65	1,202.62
KNOX, DIANNE	TEACHER	79,279.29	-
KOOY, DEBRA	TEACHER	89,897.16	-
KOROLEK-SPICER, CARLA J	TEACHER	87,851.74	-
KRISTIANSEN, ELAINE	TEACHER	89,897.18	-
LAFORST, SIGRID	TEACHER	82,031.66	-
LALIBERTE, RON	MANAGER, IT	77,094.48	253.57
LANZELLOTTI, LEAH	TEACHER	82,031.70	-
LAUZE, CHRISTINA	TEACHER	90,232.00	-
LAWLOR, KELLY	TEACHER	82,439.38	-
LEIBEL, VALERY	TEACHER	81,936.08	-
LIDDER, BALKAR	TEACHER	88,669.01	-
LILLBECK, TERRY D	TEACHER	82,031.70	-
LINDORES SLOBODA, DONNA J	TEACHER	87,851.73	-
LOVE, COLIN C	TEACHER	89,897.13	-
LOWRIE, SCOTT GAR LOONG	TEACHER	82,437.02	-
LYNN, JASON	TEACHER	81,778.24	-
MACAULAY, JUDY A	TEACHER	87,851.72	-
MACBLAIN, MICHAEL	TEACHER	89,448.51	-
MACCRIMMON, IAN W	TEACHER	91,814.49	-
MACDONALD, GLEN T	TEACHER	85,504.23	-
MACDONALD, HEATHER L	TEACHER	87,852.06	-
MACGILLIVRAY, MARGARET	TEACHER	77,920.47	-
MACLEOD, JULIE	TEACHER	86,345.91	-
MAHIL, AMY	TEACHER	82,276.44	15.08
MAHNEKE, TRIXIE	TEACHER	82,031.12	-
MAR, LORRAINE	TEACHER	87,506.75	-
MARSHALL, JODI	MANAGER, TRANSPORTATION	76,031.13	1,287.40
MARSHALL, ROSS	FOREMAN, MECHANICS	79,806.51	-
MARTENS, SHAWN	TEACHER	91,013.28	-
MARTYN, JAMES W	TEACHER	82,029.33	75.04
MATHENY, ERIN	TEACHER	87,854.05	-
MATHENY, KEVIN	TEACHER	88,291.48	-
MATSUKAWA, HIROKI	TEACHER	90,344.66	29.77
MAYO, HOLLY *	MANAGER, INTERNATIONAL	79,063.36	39,659.44
MCAULEY, CHRISTA D	TEACHER	90,358.59	-
MCAULEY, DANIEL	TEACHER	86,405.72	-
MCAULEY, MICHAEL	TEACHER	81,621.11	-
MCCARTY, RYAN	TEACHER	82,029.05	-
MCCULLOCH, LOUISE S	TEACHER	93,749.14	889.61
MCDONALD, LAURA	TEACHER	82,036.25	-
MCDONNELL OSBORN, JENNIFER LOR	TEACHER	89,106.97	425.00
MCGOWAN, JOHN	TEACHER	89,897.15	-
MCGOWAN, JUDY LYNN	TEACHER	82,026.69	-
MCGRATH, JAMES	TEACHER	82,031.71	-

**Mission Public Schools**  
**Year Ended June 30, 2019**  
**Schedule of Remuneration & Expenses**

<b>Name</b>		<b>Remuneration</b>	<b>Expense</b>
MCGRATH, KERRY	TEACHER	77,188.60	638.95
MCINTYRE, VERONIQUE	TEACHER	89,897.19	-
MCKIMMON, ANDREW	TEACHER	82,542.02	-
MCKINNON, ISABELLE	TEACHER	87,852.06	-
MCLEOD, SUSAN	PRINCIPAL	119,981.61	-
MCSTAY, LINDA	TEACHER	82,336.92	-
MERRY, ANDREW	PRINCIPAL	120,638.88	-
MILLER, MICHAEL	TEACHER	89,897.22	1,845.09
MOLNAR, S. RENEE	TEACHER	83,301.89	-
MONTGOMERY, SHERI	TEACHER	89,921.24	2,514.65
MOREAU, DIANE	TEACHER	87,851.76	-
MORIN, SONIA	TEACHER	87,851.76	-
MORRIS, MICHELLE CHRISTY	TEACHER	86,460.08	-
MOTUT, BARBARA	TEACHER	82,031.63	-
MURPHY, JOHN B.	TEACHER	89,897.18	-
MYERS, KATHRYN	TEACHER	81,476.20	-
NERO, SHAUNA	VICE-PRINCIPAL	104,779.36	1,334.64
NG, ANETTE	TEACHER	79,085.58	7.15
NGUYEN, TOM	VICE-PRINCIPAL	110,699.12	37.80
NIKOLIC, JANISE	TEACHER	94,805.91	-
NORMANDIN, MYLENE	TEACHER	82,893.11	483.19
O'DONNELL, SHAWN	TEACHER	87,851.75	-
O'GRADY, LYNETTE A	TEACHER	90,120.40	-
PALMER, DIANE	TEACHER	87,906.93	150.00
PATTERSON, LORI	TEACHER	85,266.21	1,560.74
PAUL, BRADLEY J	TEACHER	82,993.11	45.01
PAYNE, KATHRYN	TEACHER	80,423.68	-
PEARCE, JAMES R	PRINCIPAL	126,769.26	-
PEARY, WADE	PRINCIPAL	123,376.02	3,197.26
PHELPS, TINA	DIRECTOR, HR	132,751.29	6,056.04
PHILLIPS, ROSS	TEACHER	82,031.10	-
PLECAS, BRIGITTE	TEACHER	81,456.63	-
PORTILLO, RENE A	TEACHER	82,136.97	-
PURCELL, RUSSELL E	TEACHER	84,446.13	-
PURSER, DIANA	TEACHER	80,538.63	-
RADONS, PATTI L	TEACHER	88,289.11	-
RAGSDALE, DAVID AUSTIN	TEACHER	83,050.47	-
RANDHAWA, HARDAVE	TEACHER	92,290.84	-
RANGER, TINA	TEACHER	88,942.93	-
REIST, LISA M	TEACHER	87,851.75	-
RIMALDI, COURTENAY N.	TEACHER	78,466.30	-
RITTER, CHANDREA J	TEACHER	89,897.17	-
ROBERTS, GLEN	TEACHER	78,740.92	-
ROSS, MEGAN A	TEACHER	87,851.77	688.31
RUSHTON, LAUREN	TEACHER	75,913.93	364.02
SABA, JANE	TEACHER	82,031.14	-
SALAH DERRADJI, HACENE	TEACHER	89,960.17	-
SANDERSON, JAMES	TEACHER	87,311.38	-
SANDHU, MANDEEP K	TEACHER	87,851.78	-
SCHAUFERT, CHRISTINE	TEACHER	89,897.17	-
SCHELLAUF, JANA	TEACHER	82,336.40	-
SCHMOR, CAROLYNN	DIRECTOR, STUDENT SERVICES	134,902.72	9,884.85
SCHMOR, CHRISTINE	TEACHER	83,591.01	-
SCHNEIDER, MICHAEL	TEACHER	90,049.78	-
SEARWAR, VIVIAN	DISTRICT VICE-PRINCIPAL	111,268.77	1,855.61
SEIFERT, RAY	DIRECTOR, FACILITIES	115,968.78	5,526.55
SHARMA, ASHOK K	TEACHER	77,817.66	-
SHAW, SHEILA JODY	TEACHER	93,403.09	391.43
SHERWOOD, GINA M	TEACHER	87,604.25	-
SIMPSON, R. MATTHEW	TEACHER	82,031.66	-
SLACK, KAREN M	TEACHER	88,288.45	-

**Mission Public Schools**  
**Year Ended June 30, 2019**  
**Schedule of Remuneration & Expenses**

<b>Name</b>		<b>Remuneration</b>	<b>Expense</b>
SLIZIAK, SHANE	PRINCIPAL	120,310.74	175.00
SNIPSTEAD, TRACY L	TEACHER	89,761.36	-
SPENCER, DERRICK	TEACHER	83,813.10	-
STACHIW, DANIA	TEACHER	90,344.68	-
STEVENS, (HEATHER) LISA L	TEACHER	82,032.78	477.47
SUTTER, ALLAN	TEACHER	82,031.70	-
SWARD, ALISON R	TEACHER	81,781.59	-
SWARD, DWAYNE E	TEACHER	92,885.80	-
TAKHAR, RUPINDER	TEACHER	90,792.21	35.09
TATARYN, LORETTE D.	TEACHER	89,897.22	-
TAYLOR, COLLEEN N	TEACHER	82,031.66	-
TENCH, JENNIFER	TEACHER	91,173.88	-
THIESSEN, DANIEL ROBERT	TEACHER	89,897.13	935.79
TITFORD, ANN	TEACHER	90,869.82	46.53
TROUT, ALYSON	TEACHER	82,033.80	-
UNGER, BRADLEY J	TEACHER	88,862.87	-
URANO, DEBORAH	VICE-PRINCIPAL	96,332.55	-
VEENSTRA, LINDSAY	TEACHER	82,846.39	-
VETTER, ANGELA F	TEACHER	103,484.29	-
VETTER, LANI	VICE-PRINCIPAL	98,918.50	-
VOS, RALPH	VICE-PRINCIPAL	108,681.19	-
VROOM, DALILA	TEACHER	89,897.20	-
WARMERDAM, TERRA	TEACHER	87,851.76	-
WATRIN, KEVIN	PRINCIPAL	123,601.48	429.03
WELSH, DEREK	ASSISTANT SECRETARY TREASURER	117,783.01	3,740.85
WIDDOWS, SHARON	PRINCIPAL	120,554.52	1,772.40
WIECZOREK, EVA S G	TEACHER	99,819.21	-
WILLIAMS, JANICE L	TEACHER	82,114.87	-
WILSON, ANGUS	SUPERINTENDENT	169,321.89	5,538.99
WILTSHIRE-CUMMINGS, S. LYNN	VICE-PRINCIPAL	123,488.77	-
WINDT, SHAUN	TEACHER	89,528.71	-
WINKELMANS, DEBBIE D	TEACHER	81,373.66	-
WOOLLEY, BEN	TEACHER	82,029.63	-
WOZNEY, J. CHRISTINE	VICE-PRINCIPAL	105,154.50	589.25
YAFFE, KIRSTEN	MANAGER, HEALTH & SAFETY	89,487.74	2,904.89
YANNACOPOULOS, HELEN P	TEACHER	80,966.05	-
YUNG, CLAUDIA	TEACHER	89,648.42	-
ZIEFFLIE, LINDA	PRINCIPAL	123,488.77	169.36
ZIMMERMAN, KARINA	VICE-PRINCIPAL	92,697.48	-
<b>Total Detailed Employees &gt; 75,000.00</b>		<b>\$ 24,507,417.92</b>	<b>\$ 148,675.94</b>
<b>Total Employees &lt;= 75,000.00</b>		<b>\$ 27,892,912.60</b>	<b>\$ 120,926.50</b>
<b>Total</b>		<b>\$ 52,487,013.04</b>	<b>\$ 289,310.60</b>
<b>Total Employer Premium for CPP/EI</b>			<b>\$ 2,769,264.66</b>

\* Includes travel expenses for international student recruitment

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

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

**Fiscal Year Ended June 30, 2019**

**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, 2019.

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

**Mission Public Schools**  
**Year Ended June 30, 2019**  
**Schedule of Payments for Goods & Services**

<b>Vendor</b>	<b>Amount</b>
<b>Detailed vendors &gt; 25,000.00:</b>	
ABSTRACT GLASS LTD	\$ 31,119.34
AMAZON	94,716.13
APPLE CANADA INC	91,774.62
APPLIED COATINGS & RESTORATION	28,192.50
AURORA CASCADE	236,015.24
AVI-SPL CANADA LTD	27,898.84
BC HYDRO	558,280.34
BARAGAR ENTERPRISES LTD	30,607.50
BCPVPA	44,463.04
BCSTA	48,995.07
BCTF	1,120,639.21
BOLLMAN ROOFING & SHEET METAL	83,737.50
BROADWAY REFRIGERATION & AIR	172,287.15
CUPE LOCAL 593	278,678.41
CARLINGTON INDUSTRIES LTD	39,200.00
CASCADE ROOFING & EXTERIORS INC	122,769.14
CDI COMPUTER DEALERS INC	101,319.19
CHILLIWACK ROOFING LTD	135,175.73
CHUBB EDWARDS	82,174.86
CLOVERDALE PAINT INC	34,868.23
COMBINED SYSTEMS INC	25,582.74
CORPORATE EXPRESS	79,227.17
COSTCO	26,558.63
DAMS FORD LINCOLN SALES INC	65,447.64
DELL CANADA INC	92,419.39
DESIGN ROOFING	218,267.31
DISCOVER CANADA TOURS	29,206.00
DISTRICT OF MISSION	339,363.73
DR BRIAN ATKINSON INC	31,845.00
DYNAMIC SPECIALTY VEHICLES LTD	356,414.19
EARLY LEARNING INC	47,754.74
ENVISION INSURANCE	108,150.00
ESC AUTOMATION	420,279.94
FENC-IT INSTALLATIONS	35,877.37
FITNESS TOWN COMMERCIAL	34,636.49
FLYNN CANADA LTD	138,550.65
FORTISBC-NATURAL GAS	227,723.68
FRASER VALLEY CHILD DEVELOPMENT CTR	44,215.00
FRASER VALLEY REFRIGERATION LTD	42,921.23
FVBS INC	42,453.75
GRAND & TOY	70,827.79
GUILLEVIN INTERNATIONAL CO	104,745.04
HOMEWOOD HEALTH INC	50,797.69
INNO REFLECTION ENGINEERING LTD	43,201.40
INTEGRAL FLOORING SOLUTIONS LTD	59,527.36
JOE'S FLOORING	50,587.95
KEVGROUP	49,857.92
KLASSEN WOOD CO LTD	36,807.70
KMS TOOLS AND EQUIPMENT LTD	35,623.54
LORDCO	46,807.02
LUCAS MANAGEMENT SERVICES LTD	57,948.46
MAC KIRK ROOFING & SHEET METAL	327,607.05
MACQUARIE EQUIPMENT FINANCE LTD	224,332.32
MCCUAIG & ASSOCIATES ENGINEERING	40,250.94
MEDICAL SERVICES PLAN OF BC (EMPLOYEES)	531,465.80
MEDICAL SERVICES PLAN OF BC (NON-EMPLOYEES)	3,675.00
MERTIN AUTO GROUP	29,137.92
METRO VALLEY PAVING LTD	66,099.86

**Mission Public Schools**  
**Year Ended June 30, 2019**  
**Schedule of Payments for Goods & Services**

<b>Vendor</b>	<b>Amount</b>
MINISTER OF FINANCE	90,179.52
MISSION PR/VP ASSOCIATION	56,533.68
MISSION TEACHERS UNION	781,895.28
MORNEAU SHEPELL LTD	52,911.35
MUNICIPAL PENSION PLAN	2,319,748.23
NATIONAL AIR TECHNOLOGIES	29,195.11
NELSON EDUCATION LTD	42,149.54
NOBLE BRITISH COLUMBIA	79,519.02
OMEGA & ASSOCIATES ENGINEERING	43,239.01
OPUS CONSULTING GROUP LTD	56,661.19
PACIFIC BLUE CROSS	1,663,091.27
PINNACLE DISTRIBUTION INC	94,927.26
POWERSCHOOL CANADA ULC	86,964.08
PROVINCE OF BRITISH COLUMBIA	295,823.21
PUBLIC EDUCATION BENEFITS TRUST	1,002,844.33
RECEIVER GENERAL FOR CANADA	13,400,862.48
REAL CANADIAN SUPERSTORE	52,038.50
RICOH CANADA INC	102,533.34
RUSSELL FOOD EQUIPMENT LTD	45,630.12
SAPPHIRE SOUND INC	32,165.23
SAVE ON FOODS	38,734.87
SCHOLANTIS	31,237.50
SCHOOLHOUSE PRODUCTS INC	41,479.88
SHANAHAN'S LIMITED	25,804.30
SOFTCHOICE LP	42,116.75
SPECIFEX BUILDING SCIENCE INC	41,214.91
STAPLES	57,355.73
SUPREME PAVING	36,435.00
SWING TIME DISTRIBUTORS	123,399.54
TALIUS	28,971.09
TEACHERS' PENSION PLAN	8,537,454.02
TELUS	135,665.25
TENAQUIP LIMITED	83,222.87
THE GREAT-WEST LIFE ASSURANCE	116,759.39
TIKAL CONSTRUCTION LTD	196,624.71
TRANSTAR SANITATION SUPPLY	31,480.17
TRAVEL HEALTHCARE INSURANCE SOLUTIONS INC	77,333.65
TSS TOTAL SAFETY SERVICES INC	26,131.92
UNIVERSAL SCHOLARS CORPORATION	86,108.60
UNIVERSITY OF TORONTO PRESS INC	70,347.45
VALLEY WEST CONSTRUCTION LTD	291,810.95
VANCOUVER COMMUNITY COLLEGE	28,490.40
VIKING FIRE PROTECTION INC	31,804.25
WASTE CONNECTIONS OF CANADA INC	75,312.80
WORKSAFE BC	376,702.53
YES ENGLISH ACADEMY LTD	63,916.83
<b>Total Detailed Vendors &gt; 25,000.00</b>	<b>\$ 38,623,934.56</b>
<b>Total Vendors &lt;= 25,000.00</b>	<b>\$ 3,967,138.87</b>
<b>Total Payments for Goods and Services</b>	<b>\$ 42,591,073.43</b>

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

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

**Fiscal Year Ended June 30, 2019**

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)**

And Independent Auditors' Report thereon

June 30, 2019



# School District No. 75 (Mission)

June 30, 2019

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# School District No. 75 (Mission)

## MANAGEMENT REPORT

Version: 7983-7237-5255

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 75 (Mission) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

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

The external auditors, KMPG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 75 (Mission) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 75 (Mission)

	SEP 17 2019
Signature of the Chairperson of the Board of Education	Date Signed
	SEP 17 2019
Signature of the Superintendent	Date Signed
	SEP 17 2019
Signature of the Secretary Treasurer	Date Signed



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 School District No. 75 (Mission), and  
To the Minister of Education, Province of British Columbia

### ***Opinion***

We have audited the financial statements of School District No. 75 (Mission) (the Entity), which comprise:

- the statement of financial position as at June 30, 2019
  - the statement of operations for the year then ended
  - the statement of changes in net financial assets (debt) for the year then ended
  - the statement of cash flows for the year then ended
  - and notes to the financial statements, including a summary of significant accounting policies
- (Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2019 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### ***Basis for Opinion***

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

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

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



### **Emphasis of Matter – Financial Reporting Framework**

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

Our opinion is not modified in respect of this matter.

### **Other Information**

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

- Unaudited Schedules 1-4 attached to the audited financial statements

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

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

We obtained the unaudited schedules documents as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

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

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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



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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.  
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Abbotsford, Canada  
September 17, 2019

# School District No. 75 (Mission)

Statement 1

Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	11,751,465	14,149,921
Accounts Receivable		
Due from Province - Ministry of Education	227,148	168,610
Due from Province - Other	1,449	20,925
Due from LEA Funding	76,191	
Other (Note 3)	523,575	377,646
<b>Total Financial Assets</b>	<u>12,579,828</u>	<u>14,717,102</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	7,366,825	7,840,748
Unearned Revenue (Note 5)	1,372,359	1,592,199
Deferred Revenue (Note 6)	1,031,293	868,763
Deferred Capital Revenue (Note 7)	53,510,984	53,727,585
Employee Future Benefits (Note 8)	928,041	910,420
<b>Total Liabilities</b>	<u>64,209,502</u>	<u>64,939,715</u>
<b>Net Financial Assets (Debt)</b>	<u>(51,629,674)</u>	<u>(50,222,613)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	80,199,488	80,838,474
Prepaid Expenses	249,762	252,336
<b>Total Non-Financial Assets</b>	<u>80,449,250</u>	<u>81,090,810</u>
<b>Accumulated Surplus (Deficit) (Note 20)</b>	<u>28,819,576</u>	<u>30,868,197</u>
Contractual Obligations (Note 15)		
Contractual Rights (Note 16)		
Contingent Liabilities (Note 17)		
Approved by the Board		SEP 17 2019
		
Signature of the Chairperson of the Board of Education		Date Signed
		SEP 17 2019
Signature of the Superintendent		Date Signed
		SEP 17 2019
Signature of the Secretary/Treasurer		Date Signed

# School District No. 75 (Mission)

Statement of Operations  
Year Ended June 30, 2019

Statement 2

	2019 Budget (Note 18)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	66,456,283	67,253,660	65,111,823
Other	261,034	333,723	407,150
Tuition	2,432,000	2,707,297	2,517,026
Other Revenue	2,060,532	2,153,100	2,418,990
Rentals and Leases	150,000	179,020	200,241
Investment Income	145,000	182,214	201,829
Amortization of Deferred Capital Revenue	2,893,787	2,867,953	2,827,868
<b>Total Revenue</b>	<u>74,398,636</u>	<u>75,676,967</u>	<u>73,684,927</u>
<b>Expenses (Note 19)</b>			
Instruction	60,994,807	61,385,979	58,964,118
District Administration	2,883,384	3,004,309	2,737,272
Operations and Maintenance	11,817,216	12,241,179	11,075,866
Transportation and Housing	1,131,982	1,094,121	1,191,019
<b>Total Expense</b>	<u>76,827,389</u>	<u>77,725,588</u>	<u>73,968,275</u>
<b>Surplus (Deficit) for the year</b>	<u>(2,428,753)</u>	<u>(2,048,621)</u>	<u>(283,348)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		30,868,197	31,151,545
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>28,819,576</u>	<u>30,868,197</u>

**School District No. 75 (Mission)**  
 Statement of Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2019

Statement 4

	2019 Budget (Note 18) \$	2019 Actual \$	2018 Actual \$
<b>Surplus (Deficit) for the year</b>	<u>(2,428,753)</u>	<u>(2,048,621)</u>	<u>(283,348)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(3,601,054)	(3,287,477)	(4,789,734)
Amortization of Tangible Capital Assets	3,953,977	3,926,463	3,775,445
<b>Total Effect of change in Tangible Capital Assets</b>	<u>352,923</u>	<u>638,986</u>	<u>(1,014,289)</u>
Acquisition of Prepaid Expenses	(200,000)	(249,762)	(252,336)
Use of Prepaid Expenses	252,336	252,336	79,203
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>52,336</u>	<u>2,574</u>	<u>(173,133)</u>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(2,023,494)</u>	<u>(1,407,061)</u>	<u>(1,470,770)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<u>(1,407,061)</u>	<u>(1,470,770)</u>
<b>Net Financial Assets (Debt), beginning of year</b>		<u>(50,222,613)</u>	<u>(48,751,843)</u>
<b>Net Financial Assets (Debt), end of year</b>		<u>(51,629,674)</u>	<u>(50,222,613)</u>

# School District No. 75 (Mission)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(2,048,621)	(283,348)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(261,182)	502,276
Prepaid Expenses	2,574	(173,133)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(473,923)	1,157,079
Unearned Revenue	(219,840)	16,338
Deferred Revenue	162,530	(441,524)
Employee Future Benefits	17,621	53,059
Amortization of Tangible Capital Assets	3,926,463	3,775,445
Amortization of Deferred Capital Revenue	(2,867,953)	(2,827,868)
Bylaw Capital Spent on Non-Capital Items	(426,598)	
<b>Total Operating Transactions</b>	<u>(2,188,929)</u>	<u>1,778,324</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,956,411)	(4,229,984)
Tangible Capital Assets -WIP Purchased	(1,331,066)	(559,750)
<b>Total Capital Transactions</b>	<u>(3,287,477)</u>	<u>(4,789,734)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	<u>3,077,950</u>	<u>3,212,501</u>
<b>Total Financing Transactions</b>	<u>3,077,950</u>	<u>3,212,501</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(2,398,456)</u>	<u>201,091</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>14,149,921</u>	<u>13,948,830</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>11,751,465</u>	<u>14,149,921</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>11,751,465</u>	<u>14,149,921</u>
	<u>11,751,465</u>	<u>14,149,921</u>

**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

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in notes 2(e) and 2(l).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in 2(e) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*, and its related regulations, require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) 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.

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

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(l).

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 (EARSLS) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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) 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:

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2. Summary of significant accounting policies (continued)

g) Liability for contaminated sites (continued)

- 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.

h) 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.
- 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 indicate the need to revise. Estimated useful lives are as follows:

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

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

i) 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.

j) 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.

k) Funds and reserves

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

l) Revenue recognition

Revenues are recorded on an accrual basis in the period the transactions or events occurred that gave rise to the revenues, and when the amounts are considered to be collectible and can be reasonably estimated.

Contributions received 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.

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

l) Revenue recognition (continued)

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.

m) Expenses

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

Categories of Salaries

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

Allocation of costs

- Operating expenses are reported by function, program, and object. Whenever possible, 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.

n) 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.

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

n) Financial instruments (continued)

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.

o) 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.

<b>3. Accounts receivable – other</b>	<u>2019</u>	<u>2018</u>
Due from Federal Government	\$ 75,236	\$ 83,809
Benefit plans surplus	284,775	193,319
Other	163,564	100,518
<b>Total accounts receivable - other</b>	<u>\$ 523,575</u>	<u>\$ 377,646</u>

<b>4. Accounts payable and accrued liabilities – other</b>	<u>2019</u>	<u>2018</u>
Trade payables	\$ 1,925,739	\$ 2,391,359
Salaries and benefits payable	4,797,391	4,883,443
Accrued vacation pay	643,695	565,946
<b>Total accounts payable and accrued liabilities – other</b>	<u>\$ 7,366,825</u>	<u>\$ 7,840,748</u>

School District No. 75 (Mission)  
Notes to the Financial Statements  
June 30, 2019

5. Unearned revenue	2019	2018
Balance, beginning of year	\$ 1,592,199	\$ 1,575,861
Changes for the year:		
Increase:		
Tuition fees collected	1,364,959	1,584,099
Transportation fees	7,400	8,100
	<u>1,372,359</u>	<u>1,592,199</u>
Decrease:		
Tuition fees recognized as revenue	1,584,099	1,569,211
Transportation fees recognized as revenue	8,100	6,650
	<u>1,592,199</u>	<u>1,575,861</u>
Net change for the year	(219,840)	16,338
<b>Balance, end of year</b>	<b><u>\$ 1,372,359</u></b>	<b><u>\$ 1,592,199</u></b>
	2019	2018
<b>Unearned revenue comprised of:</b>		
Tuition Fees	1,364,959	1,584,099
Transportation Fees	7,400	8,100
	<u>\$ 1,372,359</u>	<u>\$ 1,592,199</u>

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.

	2019	2018
Balance, beginning of year	\$ 868,763	\$ 1,310,287
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education	6,832,189	6,525,023
Provincial grants – Other Ministry	30,920	-
Other revenue	1,907,622	1,854,942
	<u>8,770,731</u>	<u>8,379,965</u>
Decrease:		
Allocated to revenue	(8,608,201)	(8,821,489)
Net change for the year	162,530	(441,524)
<b>Balance, end of year</b>	<b><u>\$ 1,031,293</u></b>	<b><u>\$ 868,763</u></b>
	2019	2018
<b>Deferred revenue comprised of:</b>		
Provincial grants – Ministry of Education	\$ -	\$ 24,356
Provincial grants – other	27,981	-
School generated funds	875,091	705,481
Other revenue	128,221	138,926
	<u>\$ 1,031,293</u>	<u>\$ 868,763</u>

School District No. 75 (Mission)  
Notes to the Financial Statements  
June 30, 2019

**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.

	2019	2018
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$ 52,559,332	\$ 52,205,161
Increases:		
Capital additions	1,376,295	3,182,039
Decreases:		
Amortization	(2,867,953)	(2,827,868)
Net change for the year	(1,491,658)	354,171
Balance, end of year	\$ 51,067,674	\$ 52,559,332
<b>Deferred capital revenue not subject to amortization</b>		
Balance, beginning of year	93,968	451,313
Increases:		
Transfer from unspent - work in progress additions	1,331,066	93,968
Decreases:		
Transfer to deferred capital revenue	(58,916)	(451,313)
Net change for the year	1,272,150	93,968
Balance, end of year	1,366,118	93,968
Total deferred capital revenue, end of year	\$ 52,433,792	\$ 52,653,300
<b>Unspent deferred capital revenue</b>		
	2019	2018
Balance, beginning of year	\$ 1,074,285	\$ 686,478
Increases:		
Provincial grants – Ministry of Education	2,650,814	3,037,653
Provincial grants – Other	170,359	55,250
Other	256,777	119,598
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,317,379)	(2,730,726)
Transfer to deferred capital revenue - work in progress	(1,331,066)	(93,968)
Bylaw capital spent on non-capital items	(426,598)	-
Net change for the year	2,907	387,807
Balance, end of year	\$ 1,077,192	\$ 1,074,285
Total deferred capital revenue, end of year	\$ 53,510,984	\$ 53,727,585

School District No. 75 (Mission)  
Notes to the Financial Statements  
June 30, 2019

**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.

	2019	2018
<b>Assumptions</b>		
Discount Rate - April 1	2.75%	2.75%
Discount Rate - March 31	2.50%	2.75%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	10.0	9.1
 <b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 1,039,402	\$ 1,023,821
Service Cost	90,331	81,584
Interest Cost	29,492	29,002
Benefit Payments	(132,105)	(74,750)
Actuarial (Gain) Loss	47,657	(20,255)
Accrued Benefit Obligation – March 31	\$ 1,074,777	\$ 1,039,402
 <b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 1,074,777	\$ 1,039,402
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,074,777)	(1,039,402)
Employer Contributions After Measurement Date	48,200	44,980
Benefits Expense After Measurement Date	(31,347)	(29,956)
Unamortized Net Actuarial (Gain) Loss	129,883	113,958
Accrued Benefit Asset (Liability) - June 30	\$ (928,041)	\$ (910,420)
 <b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	\$ 910,420	\$ 857,361
Net Expense for Fiscal Year	152,946	146,853
Employer Contributions	(135,325)	(93,794)
Accrued Benefit Liability (Asset) - June 30	\$ 928,041	\$ 910,420
 <b>Components of Net Benefit Expense</b>		
Service Cost	\$ 92,315	\$ 83,771
Interest Cost	28,899	29,124
Amortization of Net Actuarial (Gain)/Loss	31,732	33,958
Net Benefit Expense (Income)	\$ 152,946	\$ 146,853

School District No. 75 (Mission)  
Notes to the Financial Statements  
June 30, 2019

**9. Debt**

The School District has an approved line of credit of \$1.0 million with interest at the bank's prime rate minus 0.25%. As of June 30, 2019, the School District had \$ nil borrowings (2018: \$ 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, 2019, the School District had \$ nil borrowings (2018: \$ nil) under this lease.

**11. Tangible capital assets**

	2019	2018
<b>Net book value:</b>		
Sites	\$ 10,512,959	\$ 10,512,959
Buildings	64,884,285	66,521,178
Buildings – work in progress	1,455,655	559,750
Furniture & equipment	1,313,590	1,203,760
Vehicles	1,261,838	987,299
Computer software	58,614	114,643
Computer hardware	712,547	938,885
<b>Total net book value, tangible capital assets</b>	<b>\$ 80,199,488</b>	<b>\$ 80,838,474</b>

	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
<b>Cost:</b>				
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	139,306,682	1,584,130	-	140,890,812
Furniture & equipment	2,284,593	348,609	(140,183)	2,493,019
Vehicles	1,577,972	444,396	(203,204)	1,819,164
Computer software	342,054	14,437	-	356,491
Computer hardware	1,131,689	-	-	1,131,689
Work in progress	559,750	1,331,066	(435,161)	1,455,655
<b>Total cost</b>	<b>155,715,699</b>	<b>3,722,638</b>	<b>(778,548)</b>	<b>158,659,789</b>
<b>Accumulated amortization:</b>				
Sites	-	-	-	-
Buildings	72,785,504	3,221,023	-	76,006,527
Furniture & equipment	1,080,833	238,779	(140,183)	1,179,429
Vehicles	590,673	169,857	(203,204)	557,326
Computer software	227,411	70,466	-	297,877
Computer hardware	192,804	226,338	-	419,142
<b>Total amortization</b>	<b>74,877,225</b>	<b>3,926,463</b>	<b>(343,387)</b>	<b>78,460,301</b>
<b>Total net book value</b>	<b>\$ 80,838,474</b>	<b>\$ (203,825)</b>	<b>\$ (435,161)</b>	<b>\$ 80,199,488</b>

School District No. 75 (Mission)  
Notes to the Financial Statements  
June 30, 2019

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

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

**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 administering 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, 2017 the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As at December 31, 2017, the Municipal Pension Plan has about 197,000 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

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

The Mission School district paid \$5,492,669 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$5,734,389).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. 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). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

**School District No. 75 (Mission)**  
Notes to the Financial Statements  
June 30, 2019

**13. Interfund transfers**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

	2019	2018
Assets purchased by School Generated Funds for Capital	\$ 16,604	\$ -
Assets purchased by Operating for Capital	1,500	25,581
Appropriation from Local Capital Reserve to Operating	600,000	-
Local Capital Allocation from Operating to Capital	-	2,350,556

**14. Related party transactions**

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

**15. Contractual Obligations**

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

	2020	2021	2022	2023
Computer equipment leases	\$ 251,240	\$ 251,240	\$ 129,064	\$ 10,449
Dust collector system upgrade - MSS	252,871	262,482	-	-
	<u>\$ 504,111</u>	<u>\$ 513,722</u>	<u>\$ 129,064</u>	<u>\$ 10,449</u>

**16. Contractual Rights**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of an operating cost sharing agreement entered into with the University of the Fraser Valley. The following table summarizes the contractual rights of the School District for future assets:

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

**17. Contingent Liabilities**

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District's financial position or results of operations.

School District No. 75 (Mission)  
Notes to the Financial Statements  
June 30, 2019

**18. Budget figures**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 26, 2019. The Board adopted a preliminary annual budget on September 18, 2018. 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:

Statement 2	2019 Amended	2019 Preliminary	Budget change
<b>Revenue</b>			
Provincial Grants			
Ministry of Education	\$ 66,456,283	\$ 66,501,705	\$ (45,422)
Other	261,034	281,034	(20,000)
Tuition	2,432,000	2,376,500	55,500
Other Revenue	2,060,532	2,015,000	45,532
Rentals and Leases	150,000	137,000	13,000
Investment Income	145,000	145,000	-
Amortization of Deferred Capital Revenue	2,893,787	2,798,435	95,352
<b>Total Revenue</b>	<b>74,398,636</b>	<b>74,254,674</b>	<b>143,962</b>
<b>Expense</b>			
Instruction	60,994,807	59,687,683	1,307,124
District administration	2,883,384	2,712,933	170,451
Operations and maintenance	11,817,216	11,392,083	425,133
Transportation and housing	1,131,982	1,067,461	64,521
<b>Total expense</b>	<b>76,827,389</b>	<b>74,860,160</b>	<b>1,967,229</b>
<b>Net revenue (expense)</b>	<b>(2,428,753)</b>	<b>(605,486)</b>	<b>(1,823,267)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>768,563</b>	<b>263,945</b>	<b>504,618</b>
<b>Budgeted surplus (deficit) for the year</b>	<b>\$ (1,660,190)</b>	<b>\$ (341,541)</b>	<b>\$ (1,318,649)</b>
<b>Statement 4</b>			
<b>Surplus (deficit) for the year</b>	<b>\$ (2,428,753)</b>	<b>\$ (605,486)</b>	<b>\$ (1,823,267)</b>
<b>Effect of change in tangible capital assets</b>			
Acquisition of tangible capital assets			
From operating and special purpose funds		(895,000)	895,000
From Local capital	(800,000)	(850,000)	50,000
From deferred capital revenue	(2,801,054)	(2,496,998)	(304,056)
<b>Total acquisition of tangible capital assets</b>	<b>(3,601,054)</b>	<b>(4,241,998)</b>	<b>640,944</b>
Amortization of tangible capital assets	3,953,977	4,034,976	(80,999)
<b>Total effect of change in tangible capital assets</b>	<b>352,923</b>	<b>(207,022)</b>	<b>559,945</b>
Acquisitions of prepaid expenses	(200,000)	(200,000)	-
Use of prepaid expenses	252,336	200,000	52,336
	52,336	-	52,336
<b>(Increase) decrease in net financial assets (debt)</b>	<b>\$ (2,023,494)</b>	<b>\$ (812,508)</b>	<b>\$ (1,210,986)</b>

School District No. 75 (Mission)  
Notes to the Financial Statements  
June 30, 2019

**19. Expense by object**

	2019	2018
Salaries and benefits	\$ 63,970,423	\$ 60,954,789
Services and supplies	9,828,702	9,238,041
Amortization	3,926,463	3,775,445
<b>Total expense by object</b>	<b>\$ 77,725,588</b>	<b>\$ 73,968,275</b>

**20. Accumulated surplus**

	2019	2018
Restricted (appropriated) operating surplus for: Schools and departments	\$ 236,653	\$ 403,559
Total restricted (appropriated) operating surplus	236,653	403,559
Unrestricted operating surplus	269,503	510,812
Total operating surplus available for future operations	506,156	914,371
Restricted local capital reserve available for capital projects Invested in tangible capital assets	728,389 27,585,031	1,949,317 28,004,509
Total capital surplus	28,313,420	29,953,826
<b>Total accumulated surplus</b>	<b>\$ 28,819,576</b>	<b>\$ 30,868,197</b>

**21. Economic dependence**

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

**22. Risk management**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

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

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

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

**22. Risk management (continued)**

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District would be exposed to interest rate risk through investments. It is management's opinion that the School District is not exposed to significant interest rate risk as their current holdings are limited to cash deposits.

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

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

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

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	914,371		29,953,826	30,868,197	31,151,545
Changes for the year					
Surplus (Deficit) for the year	(1,006,715)	16,604	(1,058,510)	(2,048,621)	(283,348)
Interfund Transfers					
Tangible Capital Assets Purchased	(1,500)	(16,604)	18,104	-	-
Local Capital	600,000		(600,000)	-	-
Net Changes for the year	(408,215)	-	(1,640,406)	(2,048,621)	(283,348)
Accumulated Surplus (Deficit), end of year - Statement 2	506,156	-	28,313,420	28,819,576	30,868,197

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

Schedule 2 (Unaudited)

Schedule of Operating Operations  
Year Ended June 30, 2019

	2019 Budget (Note 18)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	59,690,040	59,970,517	58,308,097
Other	261,034	330,784	357,150
Tuition	2,432,000	2,707,297	2,517,026
Other Revenue	390,532	404,383	451,227
Rentals and Leases	150,000	179,020	200,241
Investment Income	145,000	182,214	201,829
<b>Total Revenue</b>	<b>63,068,606</b>	<b>63,774,215</b>	<b>62,035,570</b>
<b>Expenses</b>			
Instruction	52,974,096	53,200,585	50,682,591
District Administration	2,801,964	2,931,819	2,607,456
Operations and Maintenance	7,529,127	7,554,405	7,050,765
Transportation and Housing	1,131,982	1,094,121	1,030,529
<b>Total Expense</b>	<b>64,437,169</b>	<b>64,780,930</b>	<b>61,371,341</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(1,368,563)</b>	<b>(1,006,715)</b>	<b>664,229</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>768,563</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(1,500)	(28,581)
Local Capital	600,000	600,000	(2,350,556)
<b>Total Net Transfers</b>	<b>600,000</b>	<b>598,500</b>	<b>(2,379,137)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(408,215)</b>	<b>(1,714,908)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>914,371</b>	<b>2,629,279</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>506,156</b>	<b>914,371</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 20)		236,653	403,559
Unrestricted		269,503	510,812
<b>Total Operating Surplus (Deficit), end of year</b>		<b>506,156</b>	<b>914,371</b>

# School District No. 75 (Mission)

Schedule 2A (Unaudited)

## Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 18)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	58,799,771	58,855,102	57,063,995
ISC/LEA Recovery	(195,532)	(173,957)	(116,868)
Other Ministry of Education Grants			
Pay Equity	725,901	725,901	725,901
Funding for Graduated Adults		16,731	18,184
Transportation Supplement	188,900	188,900	188,900
Economic Stability Dividend	70,000	69,605	37,141
Return of Administrative Savings			280,146
Carbon Tax Grant	50,000	61,051	56,095
Employer Health Tax Grant		156,520	
Strategic Priorities - Mental Health Grant	33,000	33,000	
Support Staff Benefits Grant		13,200	12,960
FSA	13,000	12,964	12,964
Shoulder Tappers Grant			23,679
Skills Training Grant	5,000	5,000	5,000
Children and Youth Video Grant		6,500	
<b>Total Provincial Grants - Ministry of Education</b>	<b>59,690,040</b>	<b>59,970,517</b>	<b>58,308,097</b>
<b>Provincial Grants - Other</b>	<b>261,034</b>	<b>330,784</b>	<b>357,150</b>
<b>Tuition</b>			
Continuing Education	309,000	341,409	319,291
International and Out of Province Students	2,123,000	2,360,607	2,197,735
Summit Distance Learning		5,281	
<b>Total Tuition</b>	<b>2,432,000</b>	<b>2,707,297</b>	<b>2,517,026</b>
<b>Other Revenues</b>			
LEA Funding from First Nations	195,532	173,957	116,868
Miscellaneous			
Transportation Fees		12,745	15,056
Pay for Service - Riverside	20,000	28,748	17,422
Clarke Theatre Support	100,000	100,000	50,000
Other Revenues	75,000	88,933	251,881
<b>Total Other Revenue</b>	<b>390,532</b>	<b>404,383</b>	<b>451,227</b>
<b>Rentals and Leases</b>	<b>150,000</b>	<b>179,020</b>	<b>200,241</b>
<b>Investment Income</b>	<b>145,000</b>	<b>182,214</b>	<b>201,829</b>
<b>Total Operating Revenue</b>	<b>63,068,606</b>	<b>63,774,215</b>	<b>62,035,570</b>

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

Schedule 2B (Unaudited)

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

	2019 Budget (Note 18)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	24,613,020	24,989,195	24,207,317
Principals and Vice Principals	3,922,400	3,907,768	3,584,352
Educational Assistants	5,992,600	6,004,018	5,940,501
Support Staff	7,045,200	7,006,633	6,439,228
Other Professionals	2,019,313	2,052,903	1,895,993
Substitutes	3,200,782	3,270,084	2,595,388
<b>Total Salaries</b>	<b>46,793,315</b>	<b>47,230,601</b>	<b>44,662,779</b>
<b>Employee Benefits</b>	<b>10,905,830</b>	<b>10,757,422</b>	<b>10,372,238</b>
<b>Total Salaries and Benefits</b>	<b>57,699,145</b>	<b>57,988,023</b>	<b>55,035,017</b>
<b>Services and Supplies</b>			
Services	1,953,839	1,968,123	1,768,973
Student Transportation	19,000	35,962	52,642
Professional Development and Travel	492,400	557,662	535,668
Rentals and Leases	264,040	276,656	111,457
Dues and Fees	88,100	116,011	74,434
Insurance	155,277	137,810	198,501
Supplies	2,631,368	2,555,097	2,539,120
Utilities	1,134,000	1,145,586	1,055,529
<b>Total Services and Supplies</b>	<b>6,738,024</b>	<b>6,792,907</b>	<b>6,336,324</b>
<b>Total Operating Expense</b>	<b>64,437,169</b>	<b>64,780,930</b>	<b>61,371,341</b>

# School District No. 75 (Mission)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	20,056,957	433,298	47,275	332,626		2,551,926	23,422,082
1.03 Career Programs	544,498	123,329	6,150	312,968		4,445	991,390
1.07 Library Services	949,756					8,400	958,156
1.08 Counselling	1,177,503						1,177,503
1.10 Special Education	1,948,978		4,891,349	532,163		367,001	7,739,491
1.30 English Language Learning	159,913	12,401	354,613				526,927
1.31 Aboriginal Education	136,127	208,380	704,631	35,532		9,396	1,094,066
1.41 School Administration		2,976,145		1,119,325	91,170	65,848	4,252,488
1.60 Summer School	15,463						15,463
1.62 International and Out of Province Students				93,357	132,880		226,237
1.64 Other				23,702	163,541		187,243
<b>Total Function 1</b>	<b>24,989,195</b>	<b>3,753,553</b>	<b>6,004,018</b>	<b>2,449,673</b>	<b>387,591</b>	<b>3,007,016</b>	<b>40,591,046</b>
<b>4 District Administration</b>							
4.11 Educational Administration		123,667		91,678	504,026		719,371
4.40 School District Governance					86,418		86,418
4.41 Business Administration		30,548		361,999	714,834	17,975	1,125,356
<b>Total Function 4</b>	<b>-</b>	<b>154,215</b>	<b>-</b>	<b>453,677</b>	<b>1,305,278</b>	<b>17,975</b>	<b>1,931,145</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				51,805	282,434	30,511	364,750
5.50 Maintenance Operations				3,142,457		185,841	3,328,298
5.52 Maintenance of Grounds				250,390		92	250,482
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,444,652</b>	<b>282,434</b>	<b>216,444</b>	<b>3,943,530</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				33,502	77,600		111,102
7.70 Student Transportation				625,129		28,649	653,778
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>658,631</b>	<b>77,600</b>	<b>28,649</b>	<b>764,880</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>24,989,195</b>	<b>3,907,768</b>	<b>6,004,018</b>	<b>7,006,633</b>	<b>2,052,903</b>	<b>3,270,084</b>	<b>47,230,601</b>

**School District No. 75 (Mission)**  
 Operating Expense by Function, Program and Object  
 Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget (Note 18)	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	23,422,082	5,388,467	28,810,549	1,771,265	30,581,814	32,504,746	29,458,747
1.03 Career Programs	991,390	217,417	1,208,807	350,823	1,559,630	1,415,600	1,615,368
1.07 Library Services	958,156	220,273	1,178,429	58,133	1,236,562	1,061,600	1,191,747
1.08 Counseling	1,177,503	236,977	1,414,480	2,241	1,416,721	1,336,220	1,342,373
1.10 Special Education	7,739,491	1,863,375	9,602,866	181,053	9,783,919	8,132,210	9,310,850
1.30 English Language Learning	526,927	127,813	654,740	9,932	664,672	684,380	510,865
1.31 Aboriginal Education	1,094,066	250,207	1,344,273	207,851	1,552,124	1,455,190	1,460,018
1.41 School Administration	4,252,488	913,419	5,165,907	167,227	5,333,134	5,323,210	4,948,860
1.60 Summer School	15,463	2,960	18,423	289	18,712		
1.62 International and Out of Province Students	226,237	53,750	279,987	529,009	808,996	847,750	625,406
1.64 Other	187,243	26,609	213,852	30,449	244,301	213,190	218,357
<b>Total Function 1</b>	<b>40,591,046</b>	<b>9,301,267</b>	<b>49,892,313</b>	<b>3,308,272</b>	<b>53,200,585</b>	<b>52,974,096</b>	<b>50,682,591</b>
<b>4 District Administration</b>							
4.11 Educational Administration	719,371	161,452	880,823	158,083	1,038,906	1,049,510	994,227
4.40 School District Governance	86,418	19,225	105,643	73,825	179,468	180,313	161,555
4.41 Business Administration	1,125,356	232,246	1,357,602	355,843	1,713,445	1,572,141	1,451,674
<b>Total Function 4</b>	<b>1,931,145</b>	<b>412,923</b>	<b>2,344,068</b>	<b>587,751</b>	<b>2,931,819</b>	<b>2,801,964</b>	<b>2,607,456</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	364,750	72,936	437,686	218,855	656,541	699,127	465,430
5.50 Maintenance Operations	3,328,298	740,566	4,068,864	1,196,048	5,264,912	5,172,900	4,988,907
5.52 Maintenance of Grounds	250,482	55,360	305,842	181,524	487,366	523,100	540,899
5.56 Utilities	-	-	-	1,145,586	1,145,586	1,134,000	1,055,529
<b>Total Function 5</b>	<b>3,943,530</b>	<b>868,862</b>	<b>4,812,392</b>	<b>2,742,013</b>	<b>7,554,405</b>	<b>7,529,127</b>	<b>7,050,765</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	111,102	26,304	137,406	4,537	141,943	130,900	136,563
7.70 Student Transportation	653,778	148,066	801,844	150,334	952,178	1,001,082	893,966
<b>Total Function 7</b>	<b>764,880</b>	<b>174,370</b>	<b>939,250</b>	<b>154,871</b>	<b>1,094,121</b>	<b>1,131,982</b>	<b>1,030,529</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>47,230,601</b>	<b>10,757,422</b>	<b>57,988,023</b>	<b>6,792,907</b>	<b>64,780,930</b>	<b>64,437,169</b>	<b>61,371,341</b>

School District No. 75 (Mission)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 18) \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	6,766,243	6,856,545	6,803,726
Other		2,939	50,000
Other Revenue	1,670,000	1,748,717	1,967,763
<b>Total Revenue</b>	<u>8,436,243</u>	<u>8,608,201</u>	<u>8,821,489</u>
<b>Expenses</b>			
Instruction	8,020,711	8,185,394	8,281,527
District Administration	81,420	72,490	129,816
Operations and Maintenance	334,112	333,713	410,146
<b>Total Expense</b>	<u>8,436,243</u>	<u>8,591,597</u>	<u>8,821,489</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>16,604</u>	<u>-</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(16,604)	
<b>Total Net Transfers</b>	<u>-</u>	<u>(16,604)</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

**School District No. 75 (Mission)**  
 Changes in Special Purpose Funds and Expense by Object  
 Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	249,513	231,069	118,926	705,481	10,809	13,547	96,453	389,950	292,193
Provincial Grants - Other			60,195	1,847,427					
Other									
<b>Less: Allocated to Revenue</b>									
Provincial Grants - Ministry of Education	249,513	231,069	70,900	1,847,427	160,000	29,400	96,453	389,950	292,193
Provincial Grants - Other			70,900	1,677,817	170,809	42,947	96,453	389,950	292,193
<b>Deferred Revenue, end of year</b>	-	-	108,221	875,091	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	249,513	231,069			170,809	42,947	96,453	389,950	292,193
Provincial Grants - Other			70,900	1,677,817					
Other Revenue	249,513	231,069	70,900	1,677,817	170,809	42,947	96,453	389,950	292,193
<b>Expenses</b>									
Salaries									
Teachers						23,505			
Principals and Vice Principals							41,890		
Educational Assistants		185,836						308,884	
Support Staff	29,929				115,650				92,060
Substitutes					1,272		1,265	826	147,396
Employee Benefits	29,929	185,836			116,922	23,505	43,155	309,710	239,456
Services and Supplies	7,482	45,233			27,109	6,155	9,949	72,177	44,367
	212,102		70,900	1,661,213	26,778	13,287	43,349	8,063	8,370
	249,513	231,069	70,900	1,661,213	170,809	42,947	96,453	389,950	292,193
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	16,604	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased				(16,604)					
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 75 (Mission)**  
 Changes in Special Purpose Funds and Expense by Object  
 Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	BEST	POPFASD C.A.R.S	MCFD Early Years	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			20,000			868,763
Add: Restricted Grants						
Provincial Grants - Ministry of Education	4,716,526	667,085		10,187	20,733	6,832,189
Provincial Grants - Other						30,920
Other						1,907,622
Less: Allocated to Revenue						
Deferred Revenue, end of year	4,716,526	667,085	-	10,187	20,733	8,770,731
	4,716,526	667,085	-	2,939	-	8,608,201
	-	-	20,000	7,248	20,733	1,031,293
<b>Revenues</b>						
Provincial Grants - Ministry of Education	4,716,526	667,085		2,939		6,856,545
Provincial Grants - Other						2,939
Other Revenue						1,748,717
	4,716,526	667,085	-	2,939	-	8,608,201
<b>Expenses</b>						
Salaries						
Teachers						3,882,802
Principals and Vice Principals	3,773,222	86,075				41,890
Educational Assistants						494,720
Support Staff						237,639
Substitutes				1,501		152,260
Employee Benefits	3,773,222	86,075		1,501		4,809,311
Services and Supplies	943,304	17,048		265		1,173,089
	4,716,526	667,085	-	2,939	-	2,609,197
						8,591,597
<b>Net Revenue (Expense) before Interfund Transfers</b>						16,604
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased						(16,604)
<b>Net Revenue (Expense)</b>						

# School District No. 75 (Mission)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2019

	2019	2019 Actual			2018
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education		426,598		426,598	
Amortization of Deferred Capital Revenue	2,893,787	2,867,953		2,867,953	2,827,868
<b>Total Revenue</b>	<b>2,893,787</b>	<b>3,294,551</b>	<b>-</b>	<b>3,294,551</b>	<b>2,827,868</b>
<b>Expenses</b>					
Operations and Maintenance		426,598		426,598	
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,953,977	3,926,463		3,926,463	3,614,955
Transportation and Housing				-	160,490
<b>Total Expense</b>	<b>3,953,977</b>	<b>4,353,061</b>	<b>-</b>	<b>4,353,061</b>	<b>3,775,445</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(1,060,190)</b>	<b>(1,058,510)</b>	<b>-</b>	<b>(1,058,510)</b>	<b>(947,577)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		18,104		18,104	28,581
Local Capital	(600,000)		(600,000)	(600,000)	2,350,556
<b>Total Net Transfers</b>	<b>(600,000)</b>	<b>18,104</b>	<b>(600,000)</b>	<b>(581,896)</b>	<b>2,379,137</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		620,928	(620,928)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>620,928</b>	<b>(620,928)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(1,660,190)</b>	<b>(419,478)</b>	<b>(1,220,928)</b>	<b>(1,640,406)</b>	<b>1,431,560</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>28,004,509</b>	<b>1,949,317</b>	<b>29,953,826</b>	<b>28,522,266</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>27,585,031</b>	<b>728,389</b>	<b>28,313,420</b>	<b>29,953,826</b>

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

Tangible Capital Assets  
Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,512,959	139,306,682	2,284,593	1,577,972	342,054	1,131,689	155,155,949
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		749,746	90,000	296,062	14,437		1,150,245
Deferred Capital Revenue - Other			167,134				167,134
Operating Fund		1,500					1,500
Special Purpose Funds		8,984	7,620				16,604
Local Capital		388,739	83,855	148,334			620,928
Transferred from Work in Progress		435,161					435,161
		1,584,130	348,609	444,396	14,437		2,391,572
Decrease:							
Deemed Disposals			140,183	203,204			343,387
			140,183	203,204			343,387
Cost, end of year	10,512,959	140,890,812	2,493,019	1,819,164	356,491	1,131,689	157,204,134
Work in Progress, end of year		1,455,655					1,455,655
Cost and Work in Progress, end of year	10,512,959	142,346,467	2,493,019	1,819,164	356,491	1,131,689	158,659,789
Accumulated Amortization, beginning of year		72,785,504	1,080,833	590,673	227,411	192,804	74,877,225
Changes for the Year							
Increase: Amortization for the Year		3,221,023	238,779	169,857	70,466	226,338	3,926,463
Decrease:							
Deemed Disposals			140,183	203,204			343,387
			140,183	203,204			343,387
Accumulated Amortization, end of year		76,006,527	1,179,429	557,326	297,877	419,142	78,460,301
Tangible Capital Assets - Net	10,512,959	66,339,940	1,313,590	1,261,838	58,614	712,547	80,199,488

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	559,750				559,750
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	1,331,066				1,331,066
	<u>1,331,066</u>	-	-	-	<u>1,331,066</u>
Decrease:					
Transferred to Tangible Capital Assets	435,161				435,161
	<u>435,161</u>	-	-	-	<u>435,161</u>
<b>Net Changes for the Year</b>	<u>895,905</u>	-	-	-	<u>895,905</u>
<b>Work in Progress, end of year</b>	<u><u>1,455,655</u></u>	-	-	-	<u><u>1,455,655</u></u>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	52,241,028	94,114	224,190	52,559,332
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,150,245	136,731	30,403	1,317,379
Transferred from Work in Progress	58,916			58,916
	<u>1,209,161</u>	<u>136,731</u>	<u>30,403</u>	<u>1,376,295</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,807,981	17,390	42,582	2,867,953
	<u>2,807,981</u>	<u>17,390</u>	<u>42,582</u>	<u>2,867,953</u>
<b>Net Changes for the Year</b>	<u>(1,598,820)</u>	<u>119,341</u>	<u>(12,179)</u>	<u>(1,491,658)</u>
<b>Deferred Capital Revenue, end of year</b>	<u>50,642,208</u>	<u>213,455</u>	<u>212,011</u>	<u>51,067,674</u>
Work in Progress, beginning of year	93,968			93,968
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,331,066			1,331,066
	<u>1,331,066</u>	<u>-</u>	<u>-</u>	<u>1,331,066</u>
Decrease				
Transferred to Deferred Capital Revenue	58,916			58,916
	<u>58,916</u>	<u>-</u>	<u>-</u>	<u>58,916</u>
<b>Net Changes for the Year</b>	<u>1,272,150</u>	<u>-</u>	<u>-</u>	<u>1,272,150</u>
<b>Work in Progress, end of year</b>	<u>1,366,118</u>	<u>-</u>	<u>-</u>	<u>1,366,118</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>52,008,326</u>	<u>213,455</u>	<u>212,011</u>	<u>52,433,792</u>

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

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2019

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 257,095	\$ -	\$ 11,827	\$ 782,437	\$ 22,926	\$ 1,074,285
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,650,814	-	170,359	-	-	2,650,814
Provincial Grants - Other	2,650,814	-	170,359	247,950	8,827	170,359
Other				247,950	8,827	256,777
Decrease:						
Transferred to DCR - Capital Additions	1,150,245	-	136,731	-	30,403	1,317,379
Transferred to DCR - Work in Progress	1,331,066	-	-	-	-	1,331,066
AFG Spent on Non-Capital Items	426,598	-	-	-	-	426,598
	2,907,909	-	136,731	-	30,403	3,075,043
Net Changes for the Year	(257,095)	-	33,628	247,950	(21,576)	2,907
Balance, end of year	-	-	45,455	1,030,387	1,350	1,077,192

**ITEM 5.3 Information**

TO: Board of Education  
 FROM: C. Becker, Secretary Treasurer  
 SUBJECT: Financial Summary Report – October 31, 2019

**1. Summary:**

Attached are financial summary reports to October 31, 2019. Two reports are provided, including the budget summary report format. Some of the budget lines are 1/3 of the way through the fiscal year (4 of 12 months), and some of the budget lines are 1/5 of the way through the budget (2 of 10 months). Most budgets are on track with the preliminary budget, although there are a few items of concern that will require a deeper analysis for the amended budget discussion.

**2. Background:**

Good governance practices recommend that Boards regularly review the financial reports of the organization. The Board has requested that in addition to the reviews that are conducted during the two budgeting processes, that the Board also review the actual financial activities every four months. As such, the documents attached to this report and the following summary, provides information on the financial activity to October 31, 2019. The amended budget process will review the budget amendments that are needed to accommodate student enrolment differences, and other budget concerns.

**Year to Date Financial Summary**

Budget Category	Budget	July / Aug	Sept / Oct	YTD	% YTD
Revenue	\$ 72,502,361	\$ 5,435,716	\$ 10,738,986	\$ 16,174,702	22.31%
Expenses					
Instruction	\$ 60,843,748	\$ 1,546,147	\$ 11,238,307	\$ 12,784,454	21.01%
Administration	2,965,437	632,337	447,969	\$ 1,080,306	36.43%
Operations and Maintenance	7,769,446	1,220,265	1,322,224	\$ 2,542,489	32.72%
Transportation	1,160,383	66,172	205,409	\$ 271,581	23.40%
	<b>\$ 72,739,013</b>	<b>\$ 3,464,921</b>	<b>\$ 13,213,909</b>	<b>\$ 16,678,830</b>	
% of Budget		4.76%	18.17%	22.93%	

Net \$ (236,652) \$ 1,970,795 \$ (2,474,923) \$ (504,128)

**3. Options:**

The information is provided for review, and as such, no additional options are presented. Amendments needed to contain potential budget overages will be reviewed in detail with the amended budget process.

**4. Analysis and Impact:**

- a. Strategic Plan Alignment – n/a
- b. Enhancement Agreement – n/a
- c. Funding Guidelines, Costing & Budget Impact

- i) The revenue and expense totals on the two reports do not balance. The system report excludes the Annual Facilities Grant fund, as the revenues and expenses are split between capital and operating. The Annual Facilities Grant is \$249,513.
- ii) Staff have identified a few concerns when reviewing the financial summaries.
  - a. There are some areas of potential concern that would not necessarily show up on the Oct YTD report, due to timing. These may have a significant effect:
    - i. Revenue:
      - 1. International enrolment is down
      - 2. Summit enrolment is down, which will put additional pressure on the budgeted figures for the Feb and May counts
      - 3. ELL enrolment is down
    - ii. Expenses:
      - 1. Teacher costs are the primary concern at this point as this appears to have been under-budgeted to a degree, along with the impact of higher average salary and increased mat leave costs. The costs are tracking higher than budgeted. Some of this is due to an increase in the average teacher salary. Staff are expecting an increase to the average teacher salary component of the grant calculation. We should have more information on this in the next few days and will bring this forward with the amended budget discussion. Staff will also be doing a more detailed analysis of this budget line for the amended budget discussions.
      - 2. Benefit cost increases (health, dental, CPP, other)
      - 3. International student MSP costs
      - 4. Contractor costs for the MSS seismic project
      - 5. Photocopier fleet renewal
      - 6. Riverside esthetics program start-up costs
  - b. Admin Costs are also tracking higher than budgeted, although salaries are on track.
  - c. Grant Revenue is expected to be adjusted to address the increased labour costs due to the recently settled support staff collective agreement. Until the grant funding is announced, there is a risk of a funding shortfall.
  - d. The remedy costs for class size and composition violations are tracking higher than originally forecast. Although remedy costs are expected to be fully funded by the Ministry, at this point, we do not have confirmation that the additional costs will be covered.
  - e. Staff will conduct a more detailed review of the budget calculations for the amended budget.
- d. Policy, Legislation, Regulation – n/a
- e. Organizational Capacity – n/a
- f. Risks – discussed in costing and budget impact above.
  - i. Organizational
  - ii. Reputational
  - iii. Strategic
- g. Benefits
  - i. Organizational
  - ii. Reputational
  - iii. Strategic

**5. Public Participation:** - n/a

**6. Implementation:** - n/a

**7. Attachments:**

- a) Financial Summary Report
- b) 2019/2020 Year to Date / Preliminary Budget – comparison summary

FINANCIAL SUMMARY REPORT

OCTOBER 31, 2019

	BUDGET	ACTUAL	DIFFERENCE	ACTUAL TO BUDGET
=====				
REVENUE				
REVENUE	72,502,360.71-	16,174,702.24-	56,327,658.47-	22.31%
	-----	-----	-----	-----
	72,502,360.71-	16,174,702.24-	56,327,658.47-	22.31%
	=====	=====	=====	=====
INSTRUCTION				
REGULAR INSTRUCTION	38,928,923.17	7,167,999.19	31,760,923.98	18.41%
CAREER PREPARATION	1,488,818.00	430,687.43	1,058,130.57	28.93%
LIBRARY SERVICES	1,260,430.00	274,591.69	985,838.31	21.79%
COUNSELLING	1,179,990.00	294,716.17	885,273.83	24.98%
SPECIAL EDUCATION	8,845,079.56	2,171,680.52	6,673,399.04	24.55%
ENGLISH AS A 2ND LANGUAGE	848,040.00	157,048.46	690,991.54	18.52%
ABORIGINAL EDUCATION	1,694,637.50	282,568.79	1,412,068.71	16.67%
BUSINESS ADMINISTRATION	5,404,179.78	1,506,538.88	3,897,640.90	27.88%
SUMMER SCHOOL	0.00	31,824.60	31,824.60-	0.00%
OFF SHORE STUDENTS	978,375.00	366,911.92	611,463.08	37.50%
OTHER	215,275.00	99,886.59	115,388.41	46.40%
	-----	-----	-----	-----
	60,843,748.01	12,784,454.24	48,059,293.77	21.01%
	=====	=====	=====	=====
ADMINISTRATION				
EDUCATIONAL ADMINISTRATION	917,137.50	349,390.71	567,746.79	38.10%
SCHOOL DISTRICT GOVERNANCE	180,313.00	73,127.26	107,185.74	40.56%
BUSINESS ADMINISTRATION	1,867,986.00	657,787.91	1,210,198.09	35.21%
	-----	-----	-----	-----
	2,965,436.50	1,080,305.88	1,885,130.62	36.43%
	=====	=====	=====	=====
OPERATIONS & MAINTENANCE				
BUSINESS ADMINISTRATION	741,337.00	318,361.41	422,975.59	42.94%
MAINTENANCE OPERATIONS	5,337,104.56	1,808,365.10	3,528,739.46	33.88%
MAINTENANCE OF GROUNDS	504,300.00	179,921.70	324,378.30	35.68%
UTILITIES	1,186,704.53	235,841.09	950,863.44	19.87%
	-----	-----	-----	-----
	7,769,446.09	2,542,489.30	5,226,956.79	32.72%
	=====	=====	=====	=====
TRANSPORTATION & HOUSING				
BUSINESS ADMINISTRATION	133,882.50	43,091.99	90,790.51	32.19%
STUDENT TRANSPORTATION	1,026,500.00	228,488.73	798,011.27	22.26%
	-----	-----	-----	-----
	1,160,382.50	271,580.72	888,801.78	23.40%
	=====	=====	=====	=====
	236,652.39	504,127.90	267,475.51-	213.02%
	=====	=====	=====	=====

## 2019 / 2020 Year to Date Actuals / Preliminary Budget - Comparison Summary

	Preliminary Budget					Actuals					% of budget Expensed	estimated % of Budget - annualized
	Operating	Special	Operating / Special	Capital	Total	Operating	Special	Operating / Special	Capital	Total		
<b>OPERATING REVENUE</b>												
Grants												
Ministry of Education - Operating	60,308,728	5,692,352	66,001,080		66,001,080	12,749,071	1,347,648	14,096,719		14,096,719	21.36%	
Other Ministry of Education	1,602,341		1,602,341		1,602,341	282,573		282,573		282,573	17.64%	
Provincial - Other	298,881	-	298,881		298,881	131,973	-	131,973		131,973	44.16%	
<b>Total Grants</b>	<b>62,209,950</b>	<b>5,692,352</b>	<b>67,902,302</b>	<b>-</b>	<b>67,902,302</b>	<b>13,163,617</b>	<b>1,347,648</b>	<b>14,511,265</b>	<b>-</b>	<b>14,511,265</b>	<b>21.37%</b>	
Tuition	2,432,000		2,432,000		2,432,000	1,780,426		1,780,426		1,780,426	73.21%	
Other Revenue	340,532	1,670,000	2,010,532		2,010,532	16,745	-	16,745		16,745	0.83%	
Rentals & Leases	262,040		262,040		262,040	66,368		66,368		66,368	25.33%	
Investment Income	145,000		145,000		145,000	49,412		49,412		49,412	34.08%	
<b>TOTAL OPERATING REVENUE</b>	<b>65,389,522</b>	<b>7,362,352</b>	<b>72,751,874</b>	<b>-</b>	<b>72,751,874</b>	<b>15,076,567</b>	<b>1,347,648</b>	<b>16,424,215</b>	<b>-</b>	<b>16,424,215</b>	<b>22.58%</b>	
Amortization of Deferred Capital			-	2,969,194	2,969,194			-	947,327	947,327	31.91%	
<b>STATEMENT 2 REVENUE</b>	<b>65,389,522</b>	<b>7,362,352</b>	<b>72,751,874</b>	<b>2,969,194</b>	<b>75,721,068</b>	<b>15,076,567</b>	<b>1,347,648</b>	<b>16,424,215</b>	<b>947,327</b>	<b>17,371,542</b>	<b>22.94%</b>	
<b>OPERATING EXPENSE</b>												
Salaries												
Teachers	25,189,164	3,409,099	28,598,263		28,598,263	5,166,051	775,702	5,941,753		5,941,753	20.78%	103.88%
Principals and Vice-Principals	3,988,890	43,050	4,031,940		4,031,940	1,299,487	14,169	1,313,656		1,313,656	32.58%	97.74%
Education Assistants	6,113,100	423,800	6,536,900		6,536,900	934,162	98,495	1,032,657		1,032,657	15.80%	78.99%
Support Staff	7,308,240	245,300	7,553,540		7,553,540	1,872,735	51,247	1,923,982		1,923,982	25.47%	101.89%
Other Professionals	2,175,031		2,175,031		2,175,031	714,461	-	714,461		714,461	32.85%	98.54%
Substitutes	3,073,096	141,594	3,214,690		3,214,690	554,560	14,937	569,497		569,497	17.72%	88.58%
<b>Total Salaries</b>	<b>47,847,520</b>	<b>4,262,844</b>	<b>52,110,364</b>	<b>-</b>	<b>52,110,364</b>	<b>10,541,456</b>	<b>954,550</b>	<b>11,496,006</b>	<b>-</b>	<b>11,496,006</b>	<b>22.06%</b>	
Employee Benefits	11,260,568	1,067,213	12,327,781		12,327,781	2,262,896	219,425	2,482,321		2,482,321	20.14%	
<b>Total Salaries and Benefits</b>	<b>59,108,088</b>	<b>5,330,058</b>	<b>64,438,146</b>	<b>-</b>	<b>64,438,146</b>	<b>12,804,353</b>	<b>1,173,975</b>	<b>13,978,328</b>	<b>-</b>	<b>13,978,328</b>	<b>21.69%</b>	
Services and Supplies												
Services	1,915,839		1,915,839		1,915,839	919,797	1,290	921,087		921,087	48.08%	
Student Transportation	19,000		19,000		19,000	9,313		9,313		9,313	49.01%	
Professional Development and Travel	490,200		490,200		490,200	177,809		177,809		177,809	36.27%	
Rentals & Leases	260,158		260,158		260,158	90,719		90,719		90,719	34.87%	
Dues & Fees	88,100		88,100		88,100	77,678		77,678		77,678	88.17%	
Insurance	155,277		155,277		155,277	146,894		146,894		146,894	94.60%	
Supplies	2,166,155	2,032,294	4,198,449		4,198,449	969,244	72,620	1,041,864		1,041,864	24.82%	
Utilities	1,186,705		1,186,705		1,186,705	235,841		235,841		235,841	19.87%	
Amortization			-	4,042,811	4,042,811			-	1,273,167	1,273,167	31.49%	
<b>Total Services and Supplies</b>	<b>6,281,434</b>	<b>2,032,294</b>	<b>8,313,728</b>	<b>4,042,811</b>	<b>12,356,539</b>	<b>2,627,295</b>	<b>73,910</b>	<b>2,701,205</b>	<b>1,273,167</b>	<b>3,974,372</b>	<b>32.16%</b>	
<b>TOTAL OPERATING EXPENSE</b>	<b>65,389,522</b>	<b>7,362,352</b>	<b>72,751,873</b>	<b>4,042,811</b>	<b>76,794,684</b>	<b>15,431,647</b>	<b>1,247,885</b>	<b>16,679,532</b>	<b>1,273,167</b>	<b>17,952,699</b>	<b>23.38%</b>	
<b>Net Operating Surplus (Deficit)</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(1,073,617)</b>	<b>(1,073,617)</b>	<b>(355,080)</b>	<b>99,763</b>	<b>(255,317)</b>	<b>(325,840)</b>	<b>(581,157)</b>		
Budgeted allocation of Surplus	0		0		0			-		-		
Allocation to (from) Capital	-		-		-			-		-		
<b>Projected Operating Surplus/(Deficit)</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(1,073,617)</b>	<b>(1,073,617)</b>	<b>(355,080)</b>	<b>99,763</b>	<b>(255,317)</b>	<b>(325,840)</b>	<b>(581,157)</b>		

**ITEM 6.1      Action**

TO:                Board of Education  
FROM:            C. Becker, Secretary Treasurer  
SUBJECT:        January 2020 Committee of the Whole Meeting - Date Change

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**Recommendation**

**THAT the Committee of the Whole meeting scheduled for January 7<sup>th</sup>, 2020 be changed to January 14<sup>th</sup>, 2020;**

**AND THAT the special Committee of the Whole meeting for the amended budget be scheduled for January 14<sup>th</sup> from 1 to 3 pm.**

**1. Summary:**

Changing the January Committee of the Whole meeting to January 14<sup>th</sup>, allows staff to take holidays during the winter break, and provides adequate time to prepare the agenda package.

**2. Background:**

The Board/ Committee schedule is approved at the end of June every school year. As such, changes require approval by the Board.

**3. Options:**

- a. Leave the meeting date as is, or
- b. Change the meeting date to the 14<sup>th</sup> and reschedule the preliminary amended budget meeting to an earlier time on the 14<sup>th</sup>.

**4. Analysis and Impact: - no analysis conducted**

- a. Strategic Plan Alignment
- b. Enhancement Agreement
- c. Funding Guidelines, Costing, & Budget Impact
- d. Policy, Legislation, Regulation
- e. Organizational Capacity
- f. Risks
  - i. Organizational
  - ii. Reputational
  - iii. Strategic
- g. Benefits
  - i. Organizational
  - ii. Reputational
  - iii. Strategic

**5. Public Participation:**

**6. Implementation:**

**7. Attachments:**

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

**November 19, 2019, 6:30 pm**

**Deroche Elementary School**

**Deroche Elementary School, 10340 N Deroche Road, Deroche BC**

**Members Present:** Board Chair, Tracy Loffler  
Vice – Chair, Randy Cairns  
Trustee Shelley Carter  
Trustee, Julia Renkema

**Members Absent:** Trustee Rick McKamey

**Staff Present:** Superintendent of Schools, Angus Wilson  
Secretary Treasurer, Corien Becker  
Assistant Superintendent, Karen Alvarez  
Executive Assistant, Aleksandra Zwierzchowska (Recorder)

**1. CALL TO ORDER**

The meeting was called to order at 6:35 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 adopted as presented.

**CARRIED**

**3. DELEGATIONS/PRESENTATIONS**

Mr. Abercrombie, the Principal of Deroche Elementary, shared videos of students presenting information about tree species in the outdoor learning environment.

**4. UNFINISHED BUSINESS**

4.1 Strategic Plan

MOVED and Seconded that the Strategic Plan for 2019-2022 be approved.

**CARRIED**

The draft Strategic Plan was reviewed at the September Committee of the Whole meeting which followed with a public consultation process. The plan was also emailed to all district staff, partner and community groups including Si'wal Si'wes, and shared with student leadership groups. One final review took place at the November Committee of the Whole meeting.

## **5. STAFF REPORTS**

### **5.1 Reporting out from Closed Meeting**

The Superintendent reported that property, personnel, and student matters were discussed at the Closed meeting on October 15, 2019.

The Chair advised that the Board has not completed the Closed meeting. Matters will be reported out at a subsequent meeting.

## **6. NEW BUSINESS**

### **6.1 Policy Review Prioritization**

MOVED and Seconded that the policies for development and review be prioritized for action for the 2019/2020 school year as follows:

1. Board Roles: Trustees, Board Chair, and Vice-Chair (review / combine multiple policies)
2. Policy Development and Review (review)
3. School District Representatives (review)
4. Trustee Professional Development (review)
5. Trustee Remuneration (new)
6. Communications (new)
7. Employee Long Service Recognition (new)
8. Budget Monitoring and Reporting (new)
9. Menstrual Products (new)
10. Gender neutral hiring practices (new)
11. Hiring Practices for Women in Trades (new)
12. Use of Technology (new)
13. Digital Citizenship (new)
14. Sexual Minority, Sexual Orientation, Gender Identity, Anti-homophobic (review)
15. Substance or Drug / Alcohol Use / Abuse (review – add medical cannabis use)
16. Animal in Schools, including Medical Service and Therapy Dogs (Review two policies)

**CARRIED**

The Board reviewed and revised the policy list at the November Committee of the Whole meeting. The updated list is presented for consideration. Clarification was provided that policy revisions and new policies will be presented for discussion at future Committee of the Whole meetings.

6.2 Policy Development and Review Policy

MOVED and Seconded that the Policy Development and Review Policy be approved in principle;

AND THAT the Policy Development and Review Policy be referred to the educational community for comments;

AND THAT the Policy Development and Review Policy, along with comments from the educational community consultation be returned to the December Committee of the Whole meeting for further consideration.

**CARRIED**

The policy regarding policy development was reformatted and updated for the Board's consideration.

6.3 Board Roles Policy

MOVED and Seconded that the Board Roles Policy: Trustees, Board Chair, and Vice Chair be approved;

AND THAT Policy 4 - Role of the Trustee, Policy 6 – Role of the Board Chair, and Policy 7 – Role of the Vice-Chair be rescinded.

**CARRIED**

The review of the various policies of the School District identified the need to simplify and coordinate various policies. The three current policies are similar in nature, with some overlap. As such, the three policies were combined. While some of the language was simplified when possible, most of the new policy is consistent with the three previously approved policies.

6.4 School District Representatives

MOVED and Seconded THAT the School District Representatives to External Organizations Policy be approved in principle;

AND THAT the School District Representatives to External Organizations Policy be referred to the educational community for comments;

AND THAT the School District Representatives to External Organizations Policy, along with comments from the educational community consultation

be returned to the December Committee of the Whole meeting for further consideration.

**CARRIED**

The policy provides clarity for School District representation to boards and committees external to the School District.

6.5 Policies to be Rescinded

MOVED and Seconded that the following policies be rescinded:

Policy 1 – Direction

Policy 3 – School Board Powers and Duties

Policy 19 – District Code of Conduct

Policy 25 – Respectful Schools and Anti-Bullying Policy

**CARRIED**

The listed policies are to be rescinded as new or revised policies have been approved in their place.

**7. MINUTES OF PREVIOUS MEETINGS**

7.1 Board of Education Public Meeting Minutes, October 15, 2019

MOVED and Seconded that the Board of Education Public meeting minutes dated October 15, 2019, be approved.

**CARRIED**

**10. COMMITTEE MINUTES/LIAISON REPORTS**

Trustees reported on:

Joint Meeting with the District of Mission, Sp. Committee of the Whole, Remembrance Day Assemblies, BCSTA Learning Committee, BCSTA Branch meeting in Chilliwack, the Power of Mentorship - Women Helping Women forum, Halloween events, book fair and bake sale at Hillside, Environmental Sustainability fundraiser for Stave Falls which involved collecting trash, DPAC AGM, Equity Scan presentation, laying of wreath at the Remembrance Day Ceremony at the local Legion, SOGI 123 Learning Session led by Sharon Widdows and Darren Forest, BCSTA Board Chairs Meeting, Joint Partner Liaison Meeting, Siwal Siwes Council meeting, planning meetings for Women helping Women forum, video conference regarding trustee working conditions and harassment, and drafting letters regarding School Site Acquisitions and FMR Working Group Reports.

**11. ANNOUNCEMENTS**

The Chair announced that the School District is launching a Facebook Page.

**12. QUESTION PERIOD**

A question was asked about the policies that are being rescinded. Clarification was provided that new or revised replacement policies have already been approved. The rescinding of these policies should have happened back when the policies were approved.

It was noted that the district website is the best resource for an updated list of all policies.

**12. ADJOURNMENT**

MOVED and Seconded that the meeting be adjourned.

**CARRIED**

The meeting adjourned at 7:24 pm.

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Chairperson

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Secretary Treasurer

Fri Nov 29

Tyron McNeil in opening address made note of progress that has been made in the 25 years that FNESC has been in existence. He also said would not have happened without support of Native leaders.

Robert Philips spoke about handing it up to the B.C. Government to legislate United Nations Declaration of Rights of Indigenous Peoples into law. He said there is no place for racism, we need to tackle it. We have rights and authority in our communities and in education.

Minister Fleming spoke acknowledged the 25<sup>th</sup> anniversary of FNESC and thanked all the people who have worked for Indigenous education. He acknowledged the people from other parts of Canada in attendance, people from Nova Scotia, the Yukon, Northern Quebec as well as International visitors from Australia and New Zealand and the Youth Leadership team.

He said it was an honour to be part of the first Provincial Government to pass legislation to enshrine the human rights of Indigenous people. Implementing UNDRIP will build on steps taken on reconciliation – it is now the law. We can work with FNESC to build an action plan on curriculum, language and diversity. We will make sure Indigenous learners are included and protected, make sure school districts provide resources to train teachers to support Indigenous students. He said he looks forward to working with FNESC post Bill#41.

Mary Ellen Turpel-Lafond

During my time as B.C. Representative for Children and Youth I had a powerful relationship with FNESC, many cases would not have come to light without their help.

How we got here – Residential school survivors during Truth and Reconciliation talked about their experience, human rights violations, the truth. Some call themselves Describers not Survivors.

UBC apologised for their role in teacher training that lacked truth of Indigenous history and place in Canada. Residential schools were not a one of, but part of many racial policies enacted against Indigenous people. Reconciliation is hollow without the rights under the 46 articles in UNDRIP being implemented.

The law has been the implement of colonization, we need to dismantle it at the highest level. The UNDRIP legislation (Bill 41) to will do that.

Article 13 – Indigenous people have the right to revitalize, use, develop and transmit to future generations their histories, languages, oral traditions, philosophies, writing systems and literatures, and to designate and retain their own names for communities, places and persons.

States shall take effective measures to ensure that this right is protected and to also ensure that Indigenous peoples can understand and be understood in political, legal, and administrative proceedings, where necessary through the provision of interpretation or by other appropriate means.

Article 14- Indigenous peoples have the right to establish and control their educational systems and institutions providing education in their own languages, in a manner appropriate to their cultural methods of teaching and learning.

Indigenous individuals , particularly children, have the right to all levels and forms of education of the State without discrimination. 2

States shall in conjunction with Indigenous peoples, take effective measures, in order for Indigenous individuals, particularly children, including those living outside their communities, to have access, when possible, to an education in their own culture and provided in their own language

This is the beginning of decolonization.

Workshop -Indigenous Youth on the Land programming in schools and community

Presenter Zahra Remtulla

It is based on the SEAS program model and runs in three communities, Klemtu, Bella Coola, and Bella Bella. It includes stewardship of the land and involves the youth and is a little different in each community. There is a school program and a summer internship program. School program based on our harvesting schedule, involves harvesting, processing, and finished product. Cedar harvesting, processing, masks, hats, weaving etc. making our own regalia.

Oct/Nov harvest salmon, pulling nets, preserving, teaching the youth, teachers and elder mentors. Also shell fish, seaweed.

Resources Elders, family, parents all participate, some parents learning for first time harvesting berries, digging clams and processing. The knowledge keepers willing to share their teachings. In Feb. doing a medicine harvest. We share our knowledge and learning, we pass it on, or it dies.

Teacher knows student names and their traditional names.

Students have a potlatch, make gifts, they guide the potlatch.

Marvin Island – camping trip, first year took 65 out camping. Is a 2 days schedule includes cooking food in the cabin, swimming, setting a gill net, paddling. They went out to the " watchman post" a marker of their territory. Teacher said so many opportunities, year goes by so fast.

Chief Dr. Robert Joseph Reconciliation

FNESC has played important role in reconciliation with it's commitment to education. Our children hold immeasurable value and purpose. Reconciliation is timeless rolling from generation to generation.

Canada practised systemic cultural genocide, by legal, residential schools, and other methods to deny identity. Find ways to move together in reconciliation. Adopt reconciliation as a core value.

Reconciliation is an ancient spiritual principal, we must all decolonize. Our children must be taught about colonization and trauma.

Workshop – Building your skills in First Nations Language Learning and language and culture programming

Jacqueline Jim – Manager, First Nations Schools Language Curriculum

This for me was very fast or maybe compressed due to timeframe, really geared to language learners.

Focus on oral proficiency. Need coaching, supporting language teachers. (many teachers are in process of learning language as they teach as well). There is mentor apprenticeship training, language as a subject, language in immersion.

How we become better speakers, learning language while teaching. Proficient level, a speaker who, while very skilled in the use of language, uses the language with a created formality and less familiarity than a native speaker. Levels of speaker such as novice, intermediate, advanced. These are proficiency benchmarks. Modes of communication were discussed such as interpretive, interpersonal, and presentational.

First Nations language essentials available through FNESC. Mission revitalation of First Nations languages. Look at what they are doing with language in other places, such as Hawaii, New Zealand.

Panel – Supporting our Youth in Care

Tyron spoke on FNESC working on action plan with Ministry of children and family. Priorities such as, community and family. Having people telling you importance of school, education. Ministry of children, improving outcomes of our children, concrete measures on education, policy and funding, support on language, culture, special needs. Government role as trustees and guardians of children.

Panel consisted of three young adults that are now aged out, they spoke about what they saw as lacking in their journey. They spoke about, we lose our identity, the right to education. We really have to survive, the turbulence.

Was taken at 2 years of age, learning difficulties, trying to figure out life, childcare system disruptive to my life, trauma. Would have liked resources in school to understand trauma. Lack of belonging, hurt my ability for wellbeing.

Woman – experienced racism, wanted to hide in the shadows. Not understanding what is going on with parents. Felt isolated from other classmates, it is a struggle because we do not understand when we are young. Need people to push us in education and what is available to us. More consistency with your Aboriginal Youth Worker. I needed motivation. Lack of consistency, value in having people that know you. Have more support when younger.

A lot of youth workers don't understand racism, what it is like for us, trauma history.

\*\*\*\* take away for me \*\*\*\*\* Based on what youth on panel experienced and said. We need elementary school youth care worker to work with these youth. Someone with a knowledge or experience of youth in care and trauma. A need to know about wellness and traditional methods. If we can do this I believe we will gain data, strategies, and better support our youth. Another thought is there is a course at Douglas College "Aboriginal Child Family and Community Studies" could we develop a similar course say at Riverside? Maybe as well looking to connect with Douglas College and recruiting graduates.

#### Workshop – Equity in Action

Presenters, Joe Heslip and Kaleb Child

I will not go into this too much as we as a school district are embarking on this process. Based on the four pillars, Policy and Governance, Learning Environment, Pedagogical core, Learning Profile.

Strategic Plan in Nanaimo, Goal of Reconciliation. Recognizing teaching of the land, land, language, and culture relationship.

#### Workshop – Indigenous Languages Education Policy

Presenters – Kirsten Baker Williams, First Nations Language and Culture Director FNESC

Dr. Lorna Williams, WANOSTS'AT Professor Emerita Indigenous Education UVIC

Britt Dunlop, Indigenous Education, Ministry of Education

K to 12 Indigenous Language Education policy, partnership between FNESC and the Ministry of Education. It ties into the B.C. Tripartite Education Agreement, mandate letter to the Minister of Education, UNDRIP, and the Truth and reconciliation Commission call to action.

Spoke on the Mandate letter in reference to full course offerings of Indigenous language. Reference to UNDRIP Art. 13 and Bill C-91 Indigenous Languages Act federally.

Indigenous languages integrated resource package (IRP) review. In 2016 FNESC and MOE collaborated on a review of Indigenous languages IRP

Recognition that language revitalization is a shared responsibility in public schools.

IRP is an outdated curriculum template that is not reflective of Indigenous languages, cultures and worldviews. Only accredited grade 5 to 8

K-12 Indigenous Language Education Policy working group, drafting a stand alone implementation plan. Want to provide opportunities for all students to learn and use their original language of these lands.

#### Recommendations/Implementation

Each School District should identify a leader in the District with the responsibility for the Indigenous language program development and implementation.

I asked about concerns to be considered, such as, funding operating vs targeted and will it be, resources and training of teachers elementary and senior levels, that these will be concerns and need to be part of recommendations.

They had done a environmental scan of BC Public schools. Surveys were distributed to school districts in June 2019 , completed Oct. 2019. Surveys included 84 questions, responses received from 55 out of 60 school districts. Survey questions covered a large scope of topics around indigenous languages education in districts.

\*\*\*\*\* My View \*\*\*\*\* Need to develop a indigenous language education policy in our school district, then take steps to implement.

#### Findings

Variations in Indigenous language planning. Variation can be attributed to , leadership in District and language community, multiple language of the land, diversity of indigenous language amongst students, teacher and capacity needs, certification will need to be looked at in a very different way, more language curriculum and learning resources needed ,designed from indigenous worldviews to support development for all indigenous languages, and use of technology-not being used for language.

This is just a summary as I recollect, I know I did not get everything included, ther was just to much to digest in a short conference. My apologies.

Randy Cairns

Trustee Mission Public Schools



## **An Environmental Scan of Indigenous Languages in BC Public Schools (2019)**

Dr. Lorna Wanosts'a7 Williams, Emily Comeau and Amber Goss

*First Nations Education Steering Committee (FNESC)*

*Indigenous Education, BC Ministry of Education*

### **Executive Summary**

2019 was designated the United Nations Year of Indigenous Languages and the new Federal Indigenous Languages Act intends to support the reclamation, revitalization, maintaining and strengthening of Indigenous languages in Canada. The Act received Royal Assent on June 21<sup>st</sup>, 2019. Both levels of government made a commitment to respond to the United Nations Declaration on the Rights of Indigenous peoples (UNDRIP) and the Truth and Reconciliation Commission (TRC) recommendations to address the revitalization and reclamation of Indigenous Languages. BC's legislation to implement UNDRIP (Bill 41) was introduced in October 2019 and passed the third reading on November 26, 2019. The Federal Government provided significant financial resources to First Nations schools for Indigenous languages and the Province of BC provided funds to the First Peoples' Cultural Foundation to enable the First Peoples' Cultural council to support First Nations language programs in communities throughout the province; funding is for three years with a possibility that it will continue.

The mandate letter from the Premier to the Minister of Education directed that a full course offering in Indigenous languages be implemented in BC Public Schools. Carrying out this mandate requires intense and extensive planning at every level as every institution in the current government structure has had a part in the demise of Indigenous languages. It means developing new policies; revising and amending existing policies; establishing functioning spaces in all institutions for Indigenous languages; and shifting ingrained habits of thinking, beliefs and practices regarding Indigenous languages and Indigenous knowledge. The task in 2019 and beyond is to reverse the shift from a state of decline to one of vitality and active language use. The Ministry of Education is currently developing a new policy Indigenous Languages Education policy to support this shift.

As residents of these lands, where all Indigenous languages were born, the challenge is to turn and face the effects of colonial history honestly, with courage and resolve to take the path towards renewal. Canada is not alone in tackling language and culture shift. Language annihilation has been a key to taking over land and asserting power over Indigenous peoples the world over. Indigenous languages have been under threat from the beginning of the arrival of explorers, fur traders, gold miners, Christian missionaries and settlers. The most powerful force in the eradication of Indigenous languages was education, especially the Residential schools, but the Federal Indian Day Schools had the



of Indigenous languages education. Key areas for policy development and implementation planning must address the following:

- Variation across the province – most activity in Indigenous languages education is where there is strong leadership in the district and in the language community.
- The Metro Chapter is unique in that the district serves smaller communities' language-of-the-land populations. The chapter has a large student population of students who come from a diverse set of Indigenous languages who are not served.
- An implementation plan will need to include planning assistance, support and guidance with provisions for the state of the language, variation, regional differences, and district needs—some districts serve more than one language of the land and in others the language of the land is spread over multiple districts.
- Maintaining Indigenous language teachers who are fluent speakers of the language being offered, as this is one of the greatest challenges that districts face when implementing an Indigenous languages education program. Language teachers are aging, many younger teachers who are accredited are not fluent speakers, and there are few post-secondary programs that support the preparation of Indigenous language teachers. The Language Authorities that were put into place to identify speakers and to certify teachers are not active in many locations.
- More curriculum and learning resources are needed as many communities' resources are in various stages of development. The BC government provides a template for developing an approved curriculum for grades 5 - 8. The Indigenous languages that have strong language development in the communities have been able to develop an Integrated Resource Package (IRP); there are currently 17 IRPs in the province. Curriculum templates will need to be established to assist with development for all Indigenous languages, with a commitment to designing new curriculum from an Indigenous worldview.
- Upgraded technology is needed for faster access to online services. Every district has access and hardware but very few are used for providing Indigenous languages access.

Leadership with knowledge and experience in Indigenous language communities is necessary to lead, develop and expand active, collaborative partnerships between districts, Indigenous communities and provincial language organizations to create Indigenous languages education programs from K to 12.

**Recommended Initial Steps to Implement the  
UN Declaration on the Rights of Indigenous Peoples  
In BC Public Schools and School Districts**

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The provincial government has introduced new legislation to implement the *United Nations Declaration on the Rights of Indigenous Peoples* (UN Declaration). This legislation will in turn provide for the recognition of the constitutional and human rights of Indigenous peoples in line with the internationally recognized standards of the UN Declaration. The legislation will set out a process to align BC laws with the UN Declaration and will guide the Province's work with First Nations. It will be followed by an action plan and an annual implementation report to be prepared in consultation with Indigenous peoples in British Columbia.

In June 2018, the First Nations Education Steering Committee (FNESC), the government of British Columbia, and the government of Canada signed the BC Tripartite Education Agreement (BCTEA), which is designed to promote systemic shifts and collective efforts that will support improved educational outcomes of all First Nation students in BC, regardless of where they live or are enrolled in school. In BCTEA, the Parties reiterate that:

“Indigenous peoples have the right to establish and control their educational systems and institutions as affirmed in the United Nations Declaration on the Rights of Indigenous Peoples (“UN Declaration”), and as a fundamental aspect of their inherent right of self-government recognized by Canada and British Columbia pursuant to section 35 of the Constitution Act, 1982.”

In the spirit of collaborative partnership and in the context of the government-to-government relationship between the Province and First Nations, FNESC has identified a number of initial steps to be taken by the Province and school districts in this transitional year as legislative and policy changes take place. These actions are consistent with BC's commitment to implement the UN Declaration and have the potential to significantly improve outcomes for First Nations students:

- Recognizing and honouring traditional territories
- Establishing structures and processes for shared-decision making
- Maintaining an active Indigenous Education Council in each BC school district
- Increasing enrolment in First Nations focused Ministry authorized courses (i.e. English First Peoples, BC First Peoples, Contemporary Indigenous Studies, etc.)
- Signing and implementing effective Local Education Agreements (LEAs)
- Implementing Language Programs in partnership with First Nations
- Creating locally-developed Board Authorized courses in partnership with First Nations
- Delivering ongoing authentic professional development for all school district staff that focuses on enhancing Indigenous student achievement as well as integrating Indigenous world views and perspectives into learning environments
- Participating in First Nations community events
- Incorporating First Nations culture into school ceremonies in partnership with local First Nations
- Supporting First Nations control of First Nations education

# B.C. Legislation on Implementing the UN Declaration on the Rights of Indigenous Peoples

The provincial government is preparing to introduce legislation to implement the *United Nations Declaration on the Rights of Indigenous Peoples*, which the Truth and Reconciliation Commission confirms as the framework for reconciliation. This legislation will create a path forward that respects the human rights of Indigenous peoples while introducing better transparency and predictability in the work we do together.

The legislation will set out a process to align B.C.'s laws with the United Nations Declaration on the Rights of Indigenous Peoples (UN Declaration).

The Province has been working with the First Nations Leadership Council (BC Assembly of First Nations, First Nations Summit and Union of BC Indian Chiefs), who have been directed by First Nations Chiefs of B.C., to develop the legislation.

Similar to the former federal Bill C-262, the legislation is planned to require:

- Alignment of B.C.'s laws with the UN Declaration, and
- An action plan that includes consistent public reporting.

Over time as laws are modified or built, they will be aligned with the UN Declaration.

In addition to these core components, the legislation intends to allow for flexibility for the Province to enter into agreements with a broader range of Indigenous governments. An additional component being explored is how to create decision-making opportunities for Indigenous governments on matters that impact their citizens. This work has already started with environmental assessment and child welfare.

## WHY LEGISLATE?

The Province recognizes its role in the enduring oppression and harms faced by Indigenous peoples due to colonialism – including vast numbers of Indigenous children in government

care, and disturbing levels of poverty, suicide and discrimination – and the need for real solutions.

B.C.'s relationship with Indigenous peoples has often been rife with conflict. First Nations have pursued litigation as their only recourse to protect their rights. The Constitution of Canada recognizes and protects Indigenous peoples' rights on their territories, and the courts have clearly upheld those rights.

The legislation will provide a legislative framework for recognizing the constitutional and human rights of Indigenous peoples and aligning B.C.'s laws with the internationally recognized standards of the U.N. Declaration, as well as the legal rights of Canadian Indigenous peoples.

With the legislation, the Province, Indigenous peoples, businesses and local governments will have better tools to build effective relationships and a robust and sustainable economy together.

There are many examples in B.C. of how working together creates benefits for First Nations, industry and the province. These include forestry with shíshálh Nation near Sechelt and land-use planning with Tahltan Nation in Northwestern B.C.

The legislation will help create more opportunities for Indigenous peoples, families, businesses and communities in B.C. It will establish a more secure, predictable and collaborative path forward – which will help develop B.C.'s economy and create good jobs, and protect Indigenous rights and the environment.

## HOW WILL IT SUPPORT INDIGENOUS GOVERNMENT AGREEMENTS WITH B.C.?

B.C. already makes some agreements with various kinds of Indigenous governments, and this legislation will simply provide a clearer mechanism to do so. The legislation is expected to allow the Province to enter into agreements





with Indigenous governments besides Indian Act Bands and incorporated organizations (such as societies). This will mean the provincial government could enter into agreements with other forms of Indigenous governments – for example multiple Nations working together as a collective, or hereditary governments – where those Nations so choose. An important criteria would be that the Indigenous government or entity is recognized by its citizens as representing their Nation.

### WHAT WILL IT MEAN FOR DECISION-MAKING?

An element being contemplated for the new legislation is discretion for new decision-making agreements between the provincial government and Indigenous governments, where decisions directly affect Indigenous peoples.

A number of current pieces of legislation reference First Nations government involvement in provincial government statutory decision-making, such as the *Heritage Conservation Act* and *Haida Gwaii Reconciliation Act*. In addition, the 2018 *Environmental Assessment Act* includes collaborative decision-making. But many types of collaborative decision-making between the Province and First Nations have been informal and difficult to implement.

The new legislation would provide structure and add clear rules for how joint decision-making would happen, with administrative fairness and transparency. Like any other government, Indigenous governments exercising decision-making authority have clear processes and rules, as well as accountability for any decisions. Such agreements can support predictability for good projects to move ahead, and a mechanism for Indigenous peoples to fully participate in decisions that affect them.

### ENGAGEMENT

In 2017, every Cabinet minister in the provincial government was tasked with a mandate to implement the UN Declaration and the Truth and Reconciliation Commission's Calls to Action. The provincial government subsequently announced in 2018 its

commitment to legislation that implements the UN Declaration.

The organizations of the First Nations Leadership Council received mandates through resolutions from First Nations Chiefs in B.C. to work with the Province to implement the UN Declaration in B.C. The legislation is the first objective of the 2018 Joint Agenda: Implementing the Commitment Document – Concrete Actions: Transforming Laws, Policies, Processes and Structures ([news.gov.bc.ca/files/BC\\_FNLCActions.pdf](https://news.gov.bc.ca/files/BC_FNLCActions.pdf)), and was reiterated in the 2019 Throne Speech and Budget 2019.

The provincial government and the First Nations Leadership Council started engaging with Indigenous leaders and organizations, business and labour leaders and municipalities throughout the province in 2019, in anticipation of the legislation being introduced in the fall of 2019. Engagement with stakeholders will continue in the fall and beyond.

### UN DECLARATION ON THE RIGHTS OF INDIGENOUS PEOPLES

In 2007, the United Nations General Assembly adopted the UN Declaration. It includes 46 articles covering all facets of the rights of Indigenous peoples such as culture, identity, religion, language, health, education and community.

The UN Declaration emphasizes the Indigenous rights to live in dignity, to maintain and strengthen Indigenous institutions, cultures and traditions and to pursue self-determined development, in keeping with Indigenous needs and aspirations.

The UN Declaration does not create new rights. It upholds the same human rights and fundamental freedoms recognized in the Charter of the United Nations, the Universal Declaration of Human Rights and international human rights law.

The UN Declaration has been adopted by 148 countries, including Canada.

The Truth and Reconciliation Commission called on all governments in Canada to fully adopt and implement the UN Declaration as a framework for reconciliation.

