

School District #75 (Mission)
Public Meeting of the Committee of the Whole Agenda

December 1, 2020, 3:30 pm

Via-video conference: Email aleksandra.crescenzo@mpsd.ca for details

			Pages
1.	CALL TO ORDER		
	<i>The Board Chair will acknowledge that this meeting is being held on Traditional Territory.</i>		
2.	ADOPTION OF AGENDA		
3.	DELEGATIONS/PRESENTATIONS		
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8. MINUTES OF PREVIOUS MEETINGS

8.1. Committee of the Whole
meeting minutes, November 3,
2020

Action

92 - 97

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9.1. DPAC - AGM Minutes

98 - 101

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102 - 105

10. ADJOURNMENT

ITEM 3.1 Information

TO: Committee of the Whole
FROM: J. Marshall, Manager of Transportation
SUBJECT: Transportation Update

1. Summary:

This report summarizes the Transportation services, providing a status update for 2020/ 2021.

2. Background:

The Transportation Department held two Emergency Evacuation training days for all bus drivers on September 25th and October 23rd, 2020. During these training sessions the drivers were trained how to safely evacuate a bus in the event of an emergency. All drivers practiced in various scenarios of how to evacuate a bus in under two minutes. We are currently running emergency evacuations with all the elementary busing students.

All bus routes have been redesigned to accommodate the unique school schedule staggered start times. All students are wearing face masks and using hand sanitizer upon entry. Hand sanitizing stations have been added to each bus including handheld disinfecting sprayers to clean buses between each bus run. Unfortunately, COVID has impacted the number of field trips we are doing. This has impacted both the drivers and the students.

The School District has received two new buses to replace buses that had reached government replacement requirements. These buses will be put into service in January 2021.

3. Options:

4. Analysis and Impact:

- 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:** Information about the bus schedule and registration for bussing is available online:
<https://www.mpsd.ca/Schools/Transportation/Pages/default.aspx#/=>

ITEM 3.2 Information

TO: Committee of the Whole
FROM: Ryan McCarty, MTU President
SUBJECT: Secret Pocket

1. Summary:

The MTU will present information about the Secret Pocket initiative.

2. Background:

3. Options:

4. Analysis and Impact:

- 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:

ITEM 4.1 Information

TO: Committee of the Whole
FROM: K. Alvarez, Assistant Superintendent
SUBJECT: Curriculum Update – December 2020

1. Summary:

Mentor Teacher Rebekaah Stenner will provide an overview of some of the numeracy initiatives she is leading in the district. In particular, she is working with elementary teachers to develop a clear understanding of the continuum of learning as students progress through stages of numeracy development. This supports meaningful assessment as teachers, students, and parents become familiar with the language of numeracy and have clarity about learning intentions.

2. Background:

Part of Rebekaah's role is working directly with students (.2 FTE) at Central Elementary. She is working with a group of early learning teachers at Central to develop understanding of foundational number sense. This work is expanding to include other schools on a rotational basis for the rest of the year, with workshops and in-class support.

3. Options:

4. Analysis and Impact:

- a. Strategic Plan Alignment
 - i. Student Centred Learning – These initiatives focus on creating positive learning experiences based on where students are at in their learning and addressing possible gaps in learning.
 - ii. Quality Teaching and Leadership – These initiatives help to build the capacity of teachers so they can adapt instruction based on the needs of learners.
- b. Enhancement Agreement/Equity Scan
 - i. Review of practices for ensuring the academic success of Indigenous students (Pedagogical Core).
- c. Funding Guidelines, Costing, & Budget Impact
 - No impact, as it is built into Rebekaah's time as a mentor teacher. Workshops are held virtually.
- 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:

- a. Numeracy Initiatives PPT



Numeracy Initiatives

Mission School District
2020-2021

The Big Three Projects:

1. Joyful Math
2. Number Sense Foundations
3. Book Club

Joyful Math



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Math
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ON

Douglas H. Clements and Julie Sarama

Copyrighted Material

Quantity, Number, & Subitizing

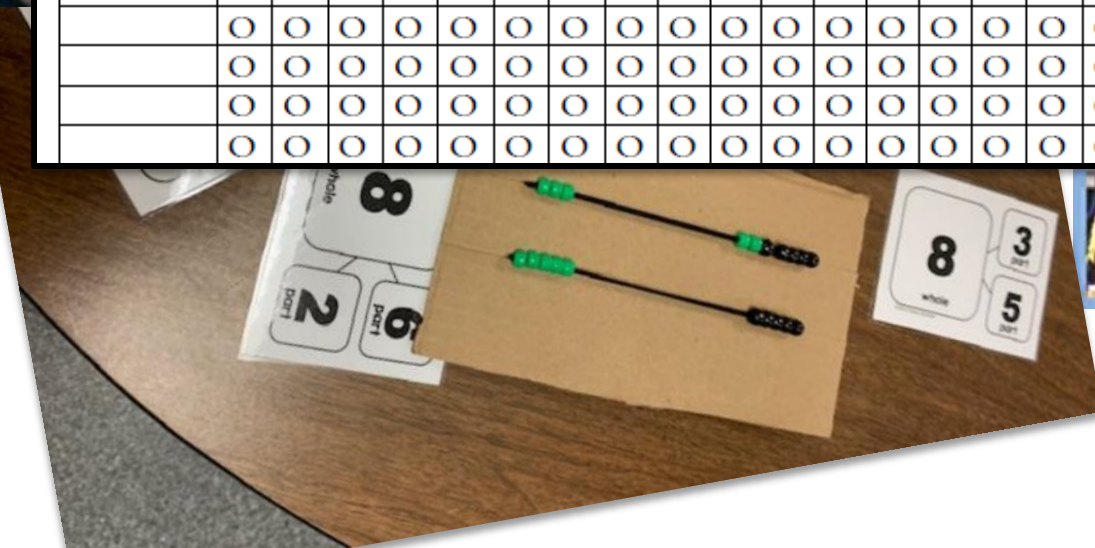
Verbal & Object Counting

Key:

- Not there yet
- Getting there
- Mastery

Progress: Black – Sept/Oct/Nov
Green – Dec/Jan
Yellow – Jan/Feb/Mar
Red – Apr/May/June

Student Name	PS to 4 items	PS to 5 items	Small # Matcher	CS to 5 items	Number Writer	Larger # Matcher	CS to 10 items	Master # Matcher	CS to 20 items	Master Representer	Counter to 5	Counter to 10	Producer to 5	C/P r 10+	Counter Back from 10	Counter from # to #	Skip Counter by 10s to 100	Counter to 100	Skip Counter by 2s	Skip Counter by 5s	Counter on	Counter with groups and units
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Number Sense Foundations

Number Sense Foundations – Draft Curriculum for EHPMS

Progression:

1. Conceptual subitizing within 10 and then 20
2. Addition within 20 using BAMT
3. Think addition to subtract
4. Open number line to add and subtract
5. Ten-frames to multiply
6. Distributive property
7. Think multiplication to divide
8. Area model for multiplication
9. Partial quotients

Conceptual subitizing v

Step 1:
Students can conceptual frames, tallies, etc.). On subitizing within 20.
Evidence of mastery: For example, mastery level $10, 10 + 6 = 16.$



Step 2:
Students represent their

Mastery: Student can p
Addition within 20 using

Step 1:
When asked the sum of then making a ten to ad

Step 2:
Students can do the abt

Mastery: Students can!

Step 1:
Student can express nu

For example, $16 = 9 + 7$



Step 2:
Given two of the three

example, if the whole w
They could think instea

Step 3:
Students can subtract v

Mastery: Students can:

Open number line

Step 1:
Student can p

Step 2:
Student can

Step 3:
Student ca

Mastery:
Student ca

Example

Start a

Another option wo

Here are some great re

<http://www.mbrlynlbu>

<https://www.mathcoar>

<https://www.youtube.com/watch?v=3m5mtht>

<https://www.k-5math.net>

Ten-frames to multiply

Step 1:
Student is fluent with t

Step 2:
Student can use a ten-f

the student can repre

We can now see this as

Both are easier than sli

This is a visual model of

$8 \times 6 = 10 \times 6 - 2 \times 6$, OR

$8 \times 6 = 5 \times 6 + 3 \times 6$.

Mastery: Student can p

using a ten-frame.

Distributive property b

Student now uses the d

know it's 72 as ten 8s is

Mastery: Student can p

Think multiplication to

Step 1:
Student can express nu

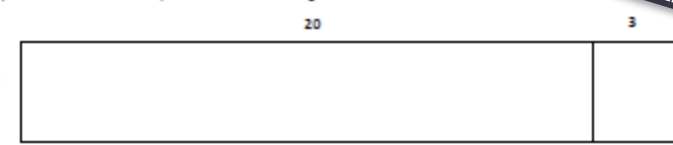
equations. For example

counting.

Think multiplication to

equations. For example

Student Name	Add within 5	Add/subtract within 10	Make another #	Find the change	Counting Strategies	Part-Whole	#s in 10s	Denver	Problem Solver	Composed to 4	Composed to 5	Composed to 7	Composed to 10	Composed with tens and ones	Denver	Problem Solver	Multi-Digit +/-
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Step 3:
Student can multiply by calculating the partial products (areas of the individual regions), and then finding the total area: $7 \times 20 = 140$ and $7 \times 3 = 21$, so the total is 161.

Step 4:
Student can use the area model to determine the product of multi-digit multiplication problems.

Mastery: Student can accurately model multi-digit multiplication problems using the area model, and use partial products to solve.

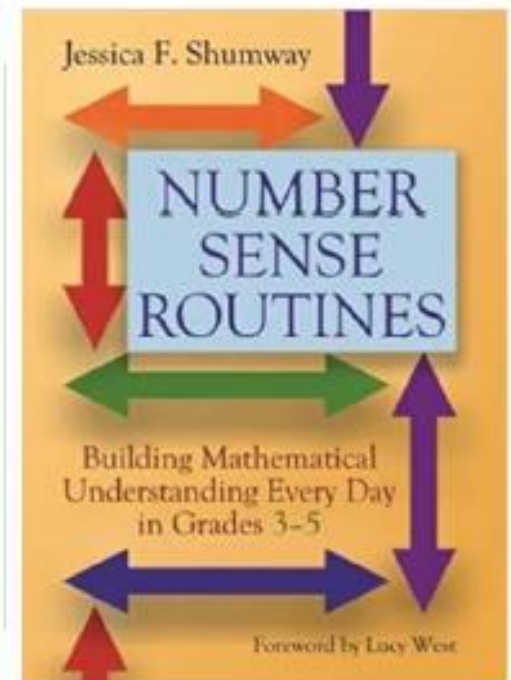
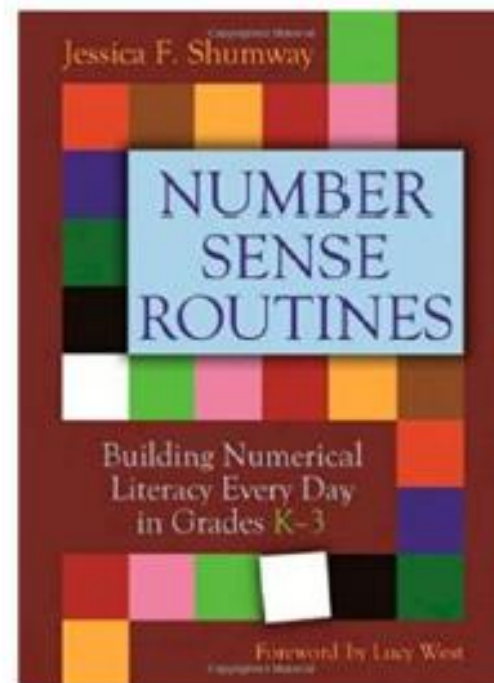
Partial quotients method of division
Step 1: Students understand that division means sharing, and can interpret a problem like $24 \div 3$ to mean sharing 24 cookies equally among 3 friends.

Step 2: Students can come up with a reasonable first estimate of the quotient, that is a multiple of 10, 100, etc.

Learning and Teaching Early Math
The Learning Trajectories Approach
SECOND EDITION
Douglas H. Clements and Julie Sarama

Book Club

- K-6 with some middle school teachers
- Routines align with core objectives in redesigned curriculum
- Stories and strategies from real teachers
- Supports and complements Joyful Math



Thank you

Rebekaah Stenner
rebekaah.stenner@mpsd.ca

ITEM 5.1 Action File No. 1020.10

TO: Board of Education
FROM: Committee of the Whole
SUBJECT: Assessing and Communicating Student Learning Policy

Recommendation:

THAT the Assessing and Communicating Student Learning Policy be reviewed, and amended if required, and forwarded to the December Board meeting for consideration.

1. Summary:

The Student Progress Report Order (Schedule 2) requires boards to submit their reporting policy to the Ministry. The draft policy was shared with the Joint Educational Advisory Committee (JEAC) on November 9 for review and input. JEAC agreed with the policy as written, except for one change. It was suggested #4 under 'Guidelines' be removed (Assessment and communication of student learning practices will be inclusive and equitable) because the Guiding Principles already stated that assessment and CSL practices will be equitable and inclusive. The change has been made on the Policy.

2. Background:

This year we have 20-24 elementary teachers from 6 elementary schools who have asked to participate in the Communicating Student Learning (CSL) pilot.

3. Options:

The draft policy was reviewed at the November Committee of the Whole and referred to partner groups for additional consideration. No further comments have been received.

4. Analysis and Impact:

a. Strategic Plan Alignment

Future Orientation goal:

Learning environments provide contemporary tools to assist learning and skill development.

Student Centred Learning goal:

Students and teachers collaborate in the learning environment.

Quality Teaching and Leadership goals:

Teachers adapt to the rapidly changing educational environment and needs of students, AND Teachers act as guides and coaches for all students.

b. Enhancement Agreement

Examining Current Practices: Is/does our current [assessment and reporting] practices:

- culturally relevant to Indigenous students?
- reflect Indigenous ways of seeing, understanding, and knowing the world?

- consider the effects of racism, oppression, marginalization, poverty, and colonization of Indigenous communities?
- promote meaningful Indigenous participation and benefit?
- c. Funding Guidelines, Costing, & Budget Impact
- d. Policy, Legislation, Regulation
The School District is conducting a pilot to update assessment and communication of learning. School districts are asked to have the Board's policy on Assessment and the Communication of Learning approved prior to the first reports are issued in December.
- 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:

- a. Assessing and Communicating Student Learning Policy – APPROVED IN PRINCIPLE
- b. Reporting Order – BC Ministry of Education

Section:	Governance	
Title:	Assessing and Communicating Student Learning	4.5

Purpose

To provide guidance for the assessment and communication of student learning (CSL). Assessing and communicating learning are inextricably linked processes.

Policy

The Board supports assessment practices that develop student self-awareness and ownership of learning. The Board also supports communication of learning that values and centres student voice and makes learning visible to all stakeholders.

Guiding Principles

Assessment and CSL practices will:

- be equitable;
- be inclusive;
- be reflective of Indigenous worldviews and perspectives;
- communicate growth over time;
- emphasize student ownership of learning;
- include student voice.

Guidelines

- 1) CSL practices should ensure parents are well informed in a timely manner about their child's progress.
 - a) Effective communication between home and school is central to student success.
 - b) Dialogue among teachers, students, and parents makes learning visible.
- 2) Students must be central to the communication process.
 - a) CSL practices enhance student ownership of their learning.
- 3) Both formative and summative assessments will be used, together with CSL, to support students' understanding of their learning.
 - a) Formative assessment is an ongoing process that promotes learning and informs teaching. Learning becomes a shared responsibility among students, parents, and teachers;
 - b) Summative assessment evaluates learning at a specific point in time;
 - c) CSL makes the learning and assessment process visible.
- 4) Learning will be communicated based on the Learning Standards (curricular competencies and content) for each area of learning.

(Definitions)

Date of Original Board Approval: November 17, 2020

Date Amended:

Legal Reference: Ministry of Education, Student Reporting Policy

Approved in Principle

STUDENT PROGRESS REPORT ORDER

Schedule 2 - Alternative Student Progress Reporting

Board must provide policies to minister

1 Prior to the first report of the school year, the board must provide to the minister a copy of its reporting policy, and information on the public consultations done in developing its policy.

Student progress reports for kindergarten to grade 9

2 The written student progress report for students in kindergarten to grade 9 must include information about a student's progress in relation to the learning outcomes set out in the curriculum.

End of school year report

3 The written student progress report provided at the end of the school year must include

- (a) a description of the student's progress in relation to the learning outcomes for all subjects required under the Required Areas of Study Order,
- (b) a self-assessment of the core competencies, and

for students in grades 4 to 9,

- (c) letter grades, if deemed necessary by the board.

Letter grades must be provided upon request

4 Despite section 3 (c), boards must provide a student's current letter grade to that student's parent, upon request.

[en M307/16]

ITEM 5.2 Action

File No. 1020.10

TO: Committee of the Whole
FROM: A. Wilson, Superintendent of Schools
SUBJECT: Anti-Racism Policy

Recommendation

THAT the Draft Anti-Racism Policy, be reviewed, amended as required, forwarded to the partner organizations for comment, and returned to the January Committee of the Whole for further consideration.

1. Summary:

The development of an Anti-Racism Policy could enhance the existing *Respectful Schools and Workplaces: Anti: Bullying, Harassment and Discrimination Policy*, by providing additional guidelines for addressing racism. Recent events globally have displayed the breadth and depth of discord of not only racist individuals and groups, but also the damaging impact of systems that unintentionally support racism and other suppressive values. While Canadians tend to view these as issues from elsewhere, in reality the challenges of racism are evident in our country and community.

2. Background:

In September 2020, the Board directed the development of an Anti-Racism policy. Staff initiated the development of the policy, in consideration of the current *Respectful Schools and Workplaces: Anti-bullying, harassment & Discrimination*. In October, the Board considered a draft policy that was presented by a board member. In November the Committee of the Whole recommended combining the two drafts into one policy. The revised drafted policy is now returned for consideration and review.

3. Options:

Staff recommend that the policy enhance rather than duplicate or repeat elements of existing policy by providing additional more specific direction regarding the bullying, harassment, or discrimination due to racism.

The School District previously adopted the following policy regarding bullying, harassment and discrimination. The discussion has indicated a need to supplement this policy to address racism, in a similar manner to the policy regarding sexual minority and gender identity.

a) Current Policy

Respectful Schools and Workplaces: Anti-bullying, Harassment & Discrimination Policy

Mission Public Schools will structure its schools and workplaces to provide a safe, personally secure, and respectful environment that values and respects individual differences and does not undermine the dignity, self-esteem, or the respect of any person interacting with Mission Public Schools including elected officials, members of the public, parents, employees, and students.

Mission Public Schools will not condone, accept, or tolerate within its schools and workplaces, any bullying or harassing conduct, nor any acts of discrimination due to a persons' race, colour, ancestry, place of origin, religion, political affiliation, marital status, family status, physical or mental disability,

sex, sexual orientation, gender identity or expression, or age, of that person or that group or class of persons, in accordance with the (BC) Human Rights Code and the Workers Compensation Act.

Mission Public Schools expects all individuals to show respect for others including respect for others' rights, beliefs, ideas, and property.

b) Proposed Policy Structure

- 2.2 Respectful Schools and Workplaces: Anti: Bullying, Harassment, & Discrimination
- 2.2.1 Sexual Minority – Sexual Orientation – Gender Identify – Anti-homophobic
- 2.2.2 Anti-Racism

4. Analysis and Impact:

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

5. Public Participation:

6. Implementation:

7. Attachments:

Section:	District Administration	
Title:	Anti-Racism	2.2.2

Purpose

To provide supplemental information and direction regarding Anti-racism.

Policy

The Board supports and endorses the values and objectives contained in the Canadian Multiculturalism Act, the B.C. Multiculturalism Act, the Charter of Rights and Freedoms, and the B.C. Human Rights Code. In recognizing the importance of these values, the school district shall prohibit discriminatory conduct which violates the B.C. Human Rights Code, as outlined in the Respectful Schools and Workplaces: Anti-bullying, Harassment & Discrimination Policy.

Mission Public Schools is committed to a policy of respect and acceptance of the many cultures within its schools and will foster the development of awareness, understanding, and respect for people of all ethnic, cultural, and linguistic heritages. The Board is also committed to supporting an environment free from intentional or unintentional racism for all students, employees, and trustees.

Specifically, Mission Public Schools is committed to:

- a. The elimination of racism and all forms of discrimination;
- b. The principles of equity for all races, ethnicities, and cultures reflected in the District's policies, procedures, and relations with staff, students, and the larger community;
- c. Acknowledging the true history of Mission and working to heal the historical wrongs to Indigenous peoples in Canada;
- d. Increasing awareness of and appreciation for the racial, cultural, religious and linguistic diversity of Mission, and more broadly Canada;
- e. Modelling anti-racism practices to its staff and offering opportunities for education in anti-racism for both staff and students;
- f. Promoting through all its practices and structures, an environment which is free of discrimination and racial bias.
- g. Allegations of racist language, behaviour, or discrimination will be reported to the Teacher or Principal in the case of students. In the case of employees, allegations will be reported to the immediate supervisor or the District Superintendent as per procedures to address instances of bullying, harassment or discrimination. Allegations against the Superintendent or Trustees will follow the guidelines of the Procedure regarding Respectful Schools.

Guidelines for Curriculum:

The District will support and encourage staff to:

1. Adapt and include current recommended learning resources and strategies to provide opportunities for all students and staff to develop positive awareness with respect to human rights, anti-discrimination and cultural diversity.
2. Create or acquire appropriate, current, and relevant recommended learning resources for anti-racism education.
3. Examine library resources and curriculum to identify racial bias. Awareness will be placed on historical documents being educational despite, or because of, racism or racially insensitive content in the document. Warnings may be used for texts where deemed appropriate by staff.

Date of Original Board Approval:

Date Amended:

Cross Reference:

Policy 2.2	Respectful Schools and Workplaces: Anti: Bullying, Harassment, & Discrimination
Policy 2.2.1	Sexual Minority – Sexual Orientation – Gender Identify – Anti-homophobic
AP110	Respectful Workplace: Anti: Bullying, Harassment, & Discrimination
AP111	Respectful Schools

ITEM 5.3 Action

File No. 1020.10

TO: Committee of the Whole
FROM: C. Becker, Secretary Treasurer
SUBJECT: Whistleblower Protection Policy

Recommendation

THAT the Draft Amended Whistleblower Protection Policy be reviewed, amended as required, and forwarded to the December Board meeting for consideration.

1. Summary:

In accordance with the Public Interest Disclosure Act (PIDA), School Districts have been asked to develop or update a policy to address public interest disclosures to align with Provincial Legislation. As the School District already has a Whistleblower Protection Policy, this report brings forward the policy for review to ensure we are complying with the legislation. The policy has been restructured into the updated format, with the preliminary review to ensure it meets the general direction from the legislation.

2. Background:

Province of BC approved the Public Interest Disclosure Act (PIDA) in 2019, providing a framework for public employees to report certain kinds of serious wrongdoing with protection from reprisal. The comments specifically directed public sector organizations to establish procedures:

- To manage and investigate reports of wrongdoing under PIDA (“disclosures”) – section 9
- To designate at least one senior official responsible for receiving and investigating disclosures – section 10, and
- To provide information to employees about PIDA and how they can make disclosures – section 4.

3. Options:

The policy meets the needs of the legislation. The detailed operating procedures to outline the process for reporting and investigating in accordance with the policy directive are still in the development phase. The administrative procedure will be complete and circulated for comment prior to the Board meeting scheduled for December 15, 2020.

4. Analysis and Impact:

- a. Strategic Plan Alignment
- b. Enhancement Agreement
- c. Funding Guidelines, Costing, & Budget Impact
- d. Policy, Legislation, Regulation
Public Interest Disclosure Act
<https://www.bclaws.ca/civix/document/id/complete/statreg/18022>
- 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:

- 1. Draft Amended Whistleblower Protection Policy

Section:	Administration	
Title:	Whistle Blower Protection	2.6

Purpose

To support employees and others performing work on behalf of Mission Public School District (MPSD) in achieving compliance with laws, policies and ethical standards in accordance with the Public Interest Disclosure Act.

Policy

MPSD is strongly committed to upholding high ethical standards in the School District, respecting the public trust upon which the school system is founded

All employees, and others performing work on behalf of the School District, are expected to conduct themselves in a professional manner, adhere to applicable laws, policies and procedures that apply to their work activities, in addition to demonstrating ethical behaviour in all their decisions and interactions.

Employees are encouraged to submit a complaint if the employee perceives that a policy, practice, activity of the School District or action by an individual employee constitutes a significant wrongdoing.

MPSD is committed to maintaining an environment where employees can work safely and productively without fear of reprisal should an employee file a complaint regarding a perceived wrongdoing.

Guidelines

1. Designated Person(s)

The Superintendent, Secretary Treasurer, and Board Chair are designated as the persons to receive and investigate complaints submitted in accordance with the legislation and this policy with any corresponding procedures.

2. Complaint of Wrongdoing

- a. Any employee may file a complaint regarding a person performing work on behalf of MPSD that the employee perceives to be a wrongdoing.
- b. The complaint must be submitted to the Superintendent, Secretary Treasurer or Board Chair, as the Person(s) designated in accordance with the Public Interest Disclosure Act.
- c. “Wrongdoing” under this Policy includes but is not limited to, serious actions that:
 - i. may not be in compliance with applicable federal or provincial laws or regulations, including the *Criminal Code of Canada*;
 - ii. may amount to fraud or other unethical conduct and/or corrupt activity;

- iii. may represent the unauthorized use, misuse, or waste of public funds or a public asset;
- iv. may constitute serious breaches of School District policies, internal financial controls or auditing procedures;
- v. may create a substantial and specific danger to life, health or safety of persons or to the environment; or
- vi. may expose the School District to liability or financial loss.

3. Authority and Administration of Policy

- a. The Superintendent is responsible for the administration and enforcement of this Policy, including developing procedures and processes to support the policy.
- b. If a complaint of wrongdoing is made against the Superintendent, the employee or other person performing work on behalf of the School District may file the complaint directly with the Board Chair.
- c. Complaints of wrongdoing are to be reviewed promptly. Through this review, a determination will be made as to whether the matter should be investigated by the School District. A matter may not be investigated under this Policy where the Board considers that:
 - i. the complaint would be more appropriately addressed by another authority or through another established process;
 - ii. where the complaint is determined to be frivolous or vexatious or an abuse of process (i.e. where the allegation is such that no reasonable person could treat it as *bona fide*);
 - iii. the complaint fails to provide particulars of the perceived wrongdoing;
 - iv. the complaint is not brought in good faith or on the basis of reasonable belief; or
 - v. the complaint may be more effectively resolved through an alternative, informal process, with agreement of the parties involved.
- d. The Superintendent shall report to the Board on the status of all complaints made under this policy (i.e. the number of complaints, the general nature of any complaints and the action taken) on a monthly basis or as the Board otherwise directs.
- e. The Superintendent, Secretary Treasurer, or Board Chair shall inform the individual making a complaint as to its disposition to the extent permissible under the *Freedom of Information and Protection of Privacy Act (FIPPA)*.

4. Protection of employee from reprisals

- a. An employee and person performing work on behalf of the School District is protected from reprisals if, in good faith, that employee or person brings to the attention of the Board what the individual reasonably perceives is a wrongdoing.
- b. It is a violation of the Policy for anyone to:
 - i. Threaten, harass or in any other manner attempt to prevent an individual from filing a report or complaint covered by this Policy.

- ii. Knowingly make a false complaint of wrongdoing or to provide false information about a complaint.
- c. Individuals who engage in such conduct are subject to disciplinary and/or corrective action, up to and including termination of employment.

Date of Original Board Approval: November 2012

Date Amended:

*Cross Reference: Whistleblower Protection Procedure
Concerns and Complaints Policy
Respectful School and Workplaces: Anti; Bullying, Harassment & Discrimination
Employee Conflict of Interest Administrative Procedure
Disposal of Assets Administrative Procedure
Education Business Community Partnerships Administrative Procedure
Purchasing Administrative Procedure*

DRAFT

ITEM 6.1 Action File No. 7610.10

TO: Committee of the Whole
FROM: C. Becker, Secretary Treasurer and A. Wilson, Superintendent of Schools
SUBJECT: 2020 Annual Report - DRAFT

Recommendation

THAT the 2020 Annual Report be reviewed and referred to the Public Board meeting on December 15, 2020 for consideration by the Board.

1. Summary:

The annual report includes summarizes the school district's operations for the 2019/2020 year. It also includes a summary and discussion of financial results, along with the audited financial statements.

2. Background:

In Since 2017 the school district has issued an annual report providing additional information regarding the previous year, including additional analysis on the financial state of the school district. This report continues this reporting, although expectations to expand and modify the reporting process was hampered due to the Pandemic.

3. Options:

4. Analysis and Impact:

- 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:

2020 Annual Report with Audited Financial Statements, June 30, 2020

2020 ANNUAL REPORT

June 30, 2020

DRAFT



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Message from the Board Chair

On behalf of the Board of Education, I would like to acknowledge that we humbly work and learn on the Traditional, Ancestral, Unceded, and Shared territories of the Stó:lō people, whose people have been inhabitants on this land since time immemorial. We are grateful to Quo:ltl'el, Leq'á:mel, Matheqwi and Sq'e`wlets First Nations for allowing us to work and learn on their lands. Further, we recognize the co-governance relationships we hold between all First Nations, Metis and Inuit Peoples and we seek to further enhance these relationships from a place of honour, respect and trust.

This past year has been exceptional in many ways. Despite the Covid-19 pandemic, Mission Public Schools has much to be proud of. In September of 2019 Stave Falls Elementary school was re-opened after being closed since 2008. With an outdoor, forestry and cultural focus, the school has cultivated many community partnerships and is a cornerstone for Truth and Reconciliation.

In October we welcomed a visit from the Minister of Education, Rob Fleming. Minister Fleming toured Ecole Mission Secondary and was able to see firsthand the remarkable programming we are offering. The Board took that opportunity to highlight that although the programming at MSS is outstanding, the building itself needs replacement. The Board continues to advocate for a replacement high school.

The district also began The Equity Scan, an initiative from the Ministry of Education. The vision is to support school districts in identifying promising practices as well as addressing barriers impacting Indigenous student achievement and success. Nearly 40 individuals from within the school district, including the Board, engaged in the collaborative inquiry-based process. Year one of the Equity scan involved genuine and meaningful self-assessment dialogue about educational experiences for Indigenous learners. As we move into the second year, the goal is to explore and scan current practices, processes, and policies to create equitable conditions for success of Indigenous learners.

The Ministry of Education conducted an audit of the district's Special Education Services and all categories reviewed were found to be complying. The Audit Team described the process we have in place to support students as highly commendable and one of the best around. This is an extraordinary result that reflects the dedication of our Student Services team, principals, school-based teachers and support staff.

When the realities of the Covid-19 pandemic hit and the world was turned upside down, the staff in Mission Public Schools demonstrated once again their professionalism, resilience, and commitment to our students' education. Whether embracing new teaching methods and technology, managing the changing orders and guidelines, all while maintaining a sense of order and a high level of service were the hallmarks

of our district's pandemic response. To our talented and dedicated staff thank-you; you are the reason Mission Public Schools is a great place to learn and work, even in a pandemic.

The Board remains committed to student and staff safety and continues to follow Provincial Health Office and Fraser Health Authority guidelines. The changes brought about by the pandemic have been difficult and will have long-lasting impacts for our students' learning. Supporting students in the face of the pandemic will continue to be the focus of the Board's work as we move into the 2020/2021 school year.

School Trustee Tracy Loffler, Board Chair



Message from the Superintendent

"Medicine to produce health must examine disease; and music, to create harmony must investigate discord." – Plutarch

The 2019-20 year began in the usual fashion and ended in an alternate reality. The impact and stress on staff at every level was tremendous. 2020 has certainly taught us much about what is important, what is valued, and what is the purpose of public education.

Like the ancient message from Plutarch above, the system was forced to face enormous truths during this time, but in turn this revealed the good work happening in the District. While the fundamental challenge emerged in March with Covid-19 pandemic, it was also just the most acute example of a lesson on equity that all districts have had to contend with. Through the pandemic we learnt how many families have access to the internet, computers, phones, food, and so on. The work that Mission Public Schools' staff underwent to support vulnerable youth – and the work of other community agencies in tandem with us – speaks highly of the team and the moral centre of the community. Siwal Si'wes note this as the year of *the'itqel*, or honesty, in our sacred teachings, and last year was humility; together, we have truly learnt and grown because 2020 has really made us focus on these attributes.

The District pivoted in the spring to online models of learning, and then again to a blended model for June. All the while, staff were essentially building an airplane while flying it, learning new teaching technologies and techniques, and support staff were working to make schools safe for all. In the end, the work of educating children continued successfully. While we face new uncertainties in the 2020/21 school year, the lessons learned in the spring have been put to good use in this most unusual of years yet. New initiatives in mental health, social-emotional learning, and ongoing work in literacy and numeracy will ensure our students have the best possible chance for positive outcomes in this challenging time.

Finally, I must again comment on the incredible hard work of staff in every aspect of the District's work, from principals to facilities to classroom teachers and beyond; everyone has been exemplary. I raise my hands to honour their courage, effort, and determination to make the District what it is and support our students.

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

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.

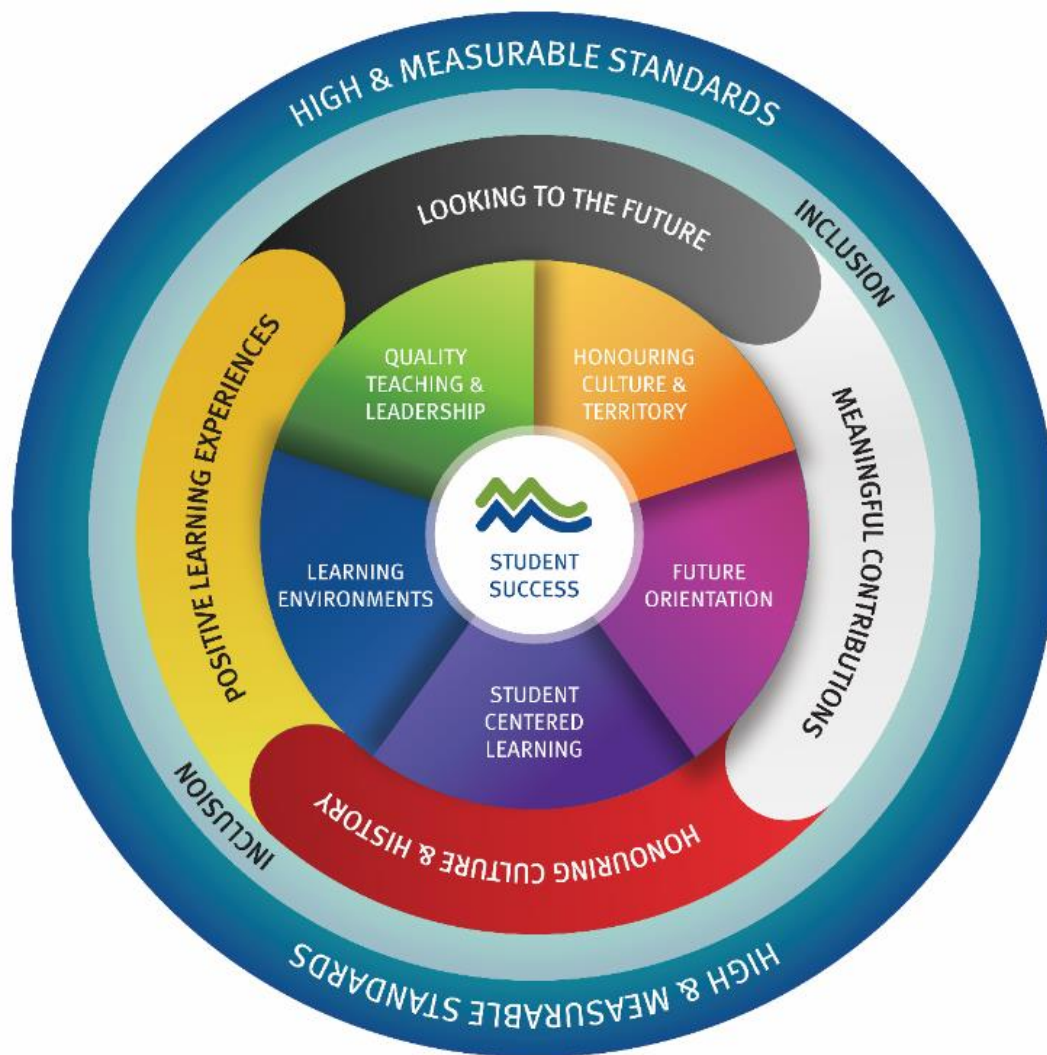
Values

Working Together
Lifelong Learning
Thinking Beyond Today
Doing the Right Thing

Strategic Plan

With the approval of the Strategic Plan in 2019, the Board committed to annually reviewing the plan, and any progress made to advance the plan. 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. At the start of the school year, the Board discussed options for reviewing the plan and reporting on the measures.

Due to the need to redirect efforts to manage operations during the Covid-19 pandemic, reporting on the specific goals, strategies, and measures outlined in the strategic plan are delayed. Reporting for 2020/2021 is currently being restructured to better support reporting on the strategic plan for the 2021 report. To view a copy of the Strategic Plan visit mpsd.ca > Board of Education > Mission, Vision and Strategic Plan or click [here](#).

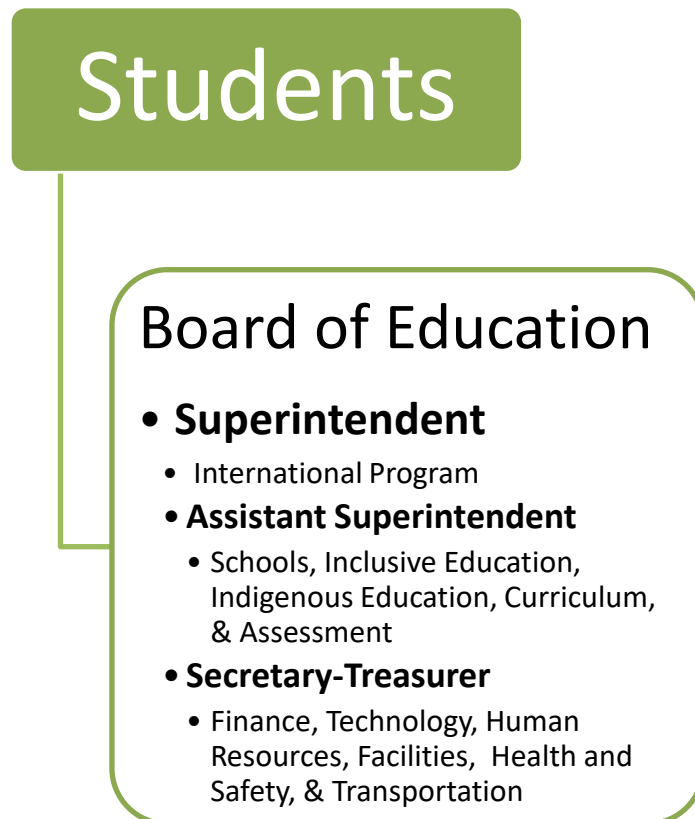


Operations

The Mission Public School District, No 75 (MPSD), is 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: Quo:ltl'el, Leq'á:mel, Matheqwi and Sq'e`wlets 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

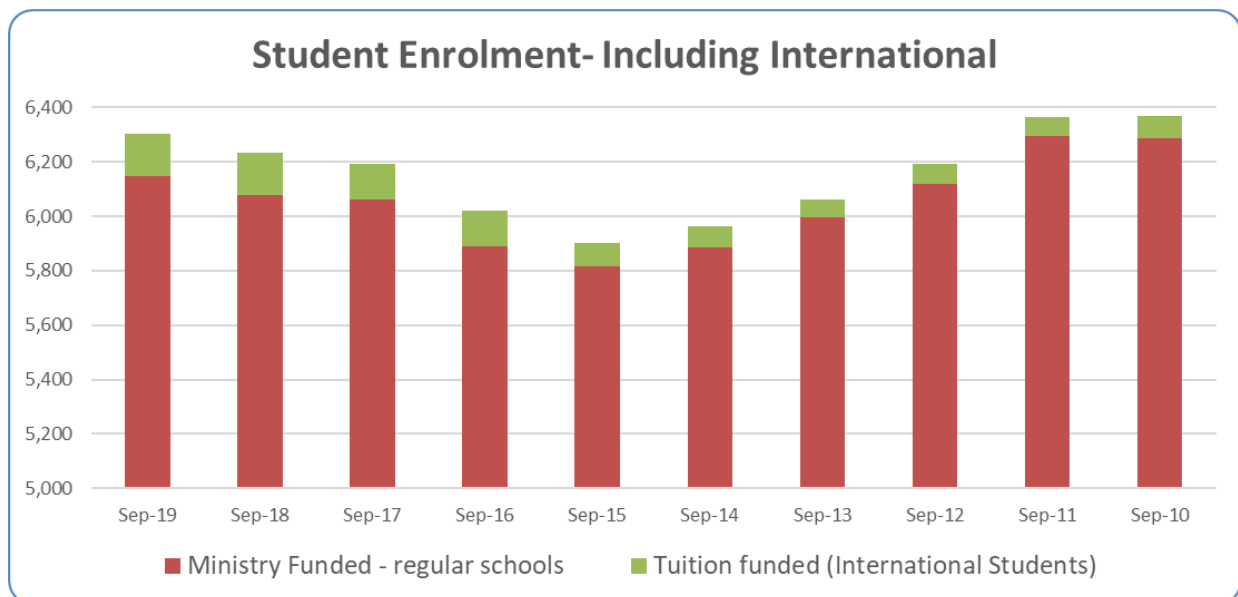
The School District provides public education to approximately 6,300 full time equivalent (FTE) students in thirteen elementary schools, two middle schools, one secondary school, an alternate school, a trades college, and through distributed learning. In addition to regular K-12 education services, Mission Public Schools also provides a French Immersion program, an arts-based K-6 school, a traditional K-6 school, and outdoor education programs. September 2019 saw the reopening of the Stave Falls Elementary School, which is focused on outdoor education.

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 offers education opportunities at Riverside College, a unique grade 12 / post secondary institute that focuses on career paths in areas of trades, esthetics, business, and community support workers.

Student Enrolment

After years of declining enrolment, the student population in Mission Public Schools continues to grow. 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.

The international program declined slightly in 2019 from approximately 150 full-time students to 135 students. The School District experienced a further decline of international students by the end of the school year, due to the pandemic and the curtailing of international travel.



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.

Mission Public School District							
Employees - Based on the September Report (1530)							
	September	2019	2018	2017	2016	2015	2014
<u>Total Employees</u>							
Instruction		550.033	550.281	545.802	522.459	501.106	490.297
TTOC on Contract		12.000	22.000	2.000			
Class Room Enhancement*		54.000	54.000	43.000			
District Administration		27.971	25.071	23.857	23.857	21.000	22.000
Operations and Maintenance		69.538	70.463	65.339	58.000	58.200	51.100
Transportation		15.494	14.013	13.082	12.116	11.044	10.475
		729.036	735.828	693.080	616.432	591.350	573.872
<u>% of workforce</u>							
Instruction		84.50%	85.11%	84.95%	84.76%	84.74%	85.44%
District Administration		3.84%	3.41%	3.44%	3.87%	3.55%	3.83%
Operations and Maintenance		9.54%	9.58%	9.43%	9.41%	9.84%	8.90%
Transportation		2.13%	1.90%	1.89%	1.97%	1.87%	1.83%
		100.00%	100.00%	99.71%	100.00%	100.00%	100.00%

* In 2017, language regarding class size and composition was restored, requiring additional teaching staff. An additional 54 teachers were starting in the 2017/2018 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.

The 1530 report was not required for submission for the fall of 2020. As such, this report will be modified for future annual reports, capturing the data from another source.

2019/2020 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 is beginning to align with the Board's strategic objectives.

As noted, the school year began as a normal school year and ended with significantly altered operations. Early in 2020, the World Health Organization (WHO) declared the Corona Virus identified in 2019 (Covid-19) a global pandemic, creating serious respiratory health impacts on most people that contract the virus. Following the direction provided by Public Health Officials, all school district operations were modified to limit the opportunity for person to person transmission of the virus. This included modified instruction to provide remote or on-line learning for the months of April and May and supplemented with part-time in-person instruction in June. Students who were on track to graduate or advance to the next grade level prior to the pandemic, did so, recognizing that normal measures for advancement could not be considered.

MPSD managed to support the on-line and remote learning platforms by increasing the number of platforms available for teachers to use, by increasing bandwidth to allow more streaming services from schools, and by loaning equipment to students that did not have access to technology to participate in on-line learning.

Other operational changes included increased cleaning protocols, modification of health and safety protocols – installing protective barriers, use of Personal Protective Equipment, including masks, restricting in-person meetings and modifying working environments. In April and May, most employees that could do so, worked from home.

While the pandemic significantly impacted operations for the last quarter of the year, the District continued to work on improving educational programs for students. Mission Secondary and Riverside college received funding for three years from the Industry Training Institute to upgrade equipment to support youth in trades. With this funding Riverside College was able to initiate a Professional Cooking Program, with equipment purchased for the kitchen at Heritage Park. Twelve students completed this program this year.

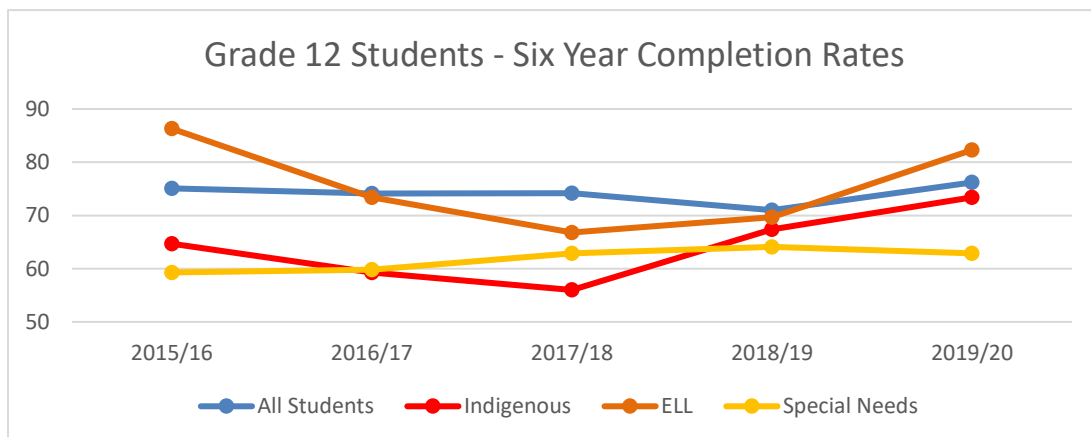
Stave Falls re-opened providing another outdoor education program in an elementary school, focusing on outdoor, forestry, and cultural education programs. As the school opened with a small enrolment, four of the unused classrooms were used by a daycare operator to provide daycare spaces for preschool aged children. There are now three schools with formal daycare operations, in addition to the afterschool programs offered in elementary schools.

Before the pandemic, many educators were involved in a series of workshops and initiatives outlined in the next section (Curriculum). Teachers participated in professional development to support student learning in a variety of areas, most notably math and literacy. More remarkable yet was the entirety of the teaching staff re-learning teaching for the new realities post March as they began instruction on a variety of platforms. In turn, this has brought clarity to the District about the need for uniformity in these platforms, as well as gratitude that staff and technology was put in place to support this endeavour and make it possible.

Schools continued to provide meaningful opportunities for students to become active, engaged citizens while learning about important issues that affect our communities. Mission students learned about the generational impact of residential schools and participated in Orange Shirt Day activities to raise awareness. Students raised funds and participated in the annual Terry Fox Run; MSS students raised funds and provided Christmas meals for families in need; students and their families supported inclusive play spaces by fundraising and planning for a new inclusive playground at West Heights; Mission Central students learned about the environment, made signs, and walked to the School Board Office to voice their concerns about the health of the planet. In all these instances, students are learning to take an active role to make positive changes in their community, and to use their voices to help others. We continue to be so proud of Mission students!

Student Success

Data from 2020 is difficult to consider, based on the impact of the pandemic beginning in March. The positive result is the overall improvement in Six Year Completion rates in the District, but this may be related to pandemic considerations as much as work in the District on this issue. Due to the pandemic and the compromised learning / instructional environment, almost all students were advanced. The 2020/21 year may be more challenging in this regard. Mission Public Schools performs in the average range for British Columbia, but as noted, has improved. An area of significant concern may relate to grade 7 FSA in Math, but MPSD's participation numbers are uneven, and therefore it may be misleading data.



An ongoing area we are watching is the uptake on post-secondary programming by MPSD students. Notably, a relatively smaller number of MPSD students attend post secondary programs compared to other Lower Mainland/Fraser Valley districts. When comparing MPSD data (see table on the next page) to other school Districts, SD 37 (Delta), sends 76% of graduates (62% of the original cohort), while SD 34 (Abbotsford) sends 65% and 54% respectively. The MPSD rate of post secondary attendance has always been lower than other communities. A strategy for the school district has identified the need to work on this result, and to monitor it over time. This includes working on getting post secondary training 'on the radar' of students and what their options and possibilities could be. This includes work on the Trades and Training Committee which encourages exploration of Trades, as well as outreach to various

post-secondary institutions and our own Riverside College. So far, the results appear to be positive, with slightly higher immediate enrollments at Post-Secondary Institutions. Still, much work remains to be done.

Year	Immediate Transition	1 Year	2 Year	3 Year	Total
2013/14	41%	12%	5%	5%	63%
2014/15	38%	9%	4%	3%	54%
2015/2016	39%	12%	4%		55%
2016/2017	44%	8%			52%
2017/2018	45%				45%

Curriculum

In 2019-2020 the School District Curriculum Team continued to provide a variety of supports for K-12 curriculum implementation and teachers were very engaged in professional learning opportunities. Consistent with our Strategic Priorities, learning opportunities in each subject also considered ways to embed Indigenous worldviews and perspectives into the curriculum, using contemporary tools to assist learning and skill development, providing choice in student learning opportunities, ensuring welcoming, healthy, and safe learning environments that consider physical, mental, and emotional wellness, and supporting teachers to adapt to the rapidly changing educational environment and needs of students.

With the suspension of in-class instruction in April, teachers, students, and families needed to rapidly adjust to a new learning format. Resources and pro-d were provided to support remote learning with technology workshops, professional development and virtual sessions, and weekly Resource Bulletins that included a Wellness Page to support social and emotional wellness during Covid-19 pandemic.

The school district is continually reviewing and updating learning methods and platforms to support student learning. The following programs are highlighted, as they continued to support student learning, despite the pandemic.

1. Eight schools participated in the **Joyful Literacy** sessions introducing the program for grade 2 teachers, focusing on phonological awareness, using mentor texts to support writing.
2. Ten elementary and both middle schools received 'Starter kits' of picture books and novels to support participating in the **Novel Approach** that uses formative teaching and learning strategies to support student ownership of learning and literacy development. The Kits included authentic Indigenous resources and SOGI books for each grade band.
3. **Thinking Mathematically** workshops were held throughout the year with School math reps to build capacity and share their learning with colleagues; The creator of the TM framework, Dr. Peter Liljedaahl, attended one of the sessions to work directly with teachers.
4. Classes K-12 participated in **Studio@MSS** demonstrations of the redesigned curriculum. Studio sessions included Reconciliation, Math Blitz, Indigenous Math Games, Astronomy, and Weaving.

5. The program also supported transitions as younger students gained familiarity with the secondary school. Students stated, “I can’t wait to come here!” and “I thought high school was scary but it’s not!”
6. Twenty staff from seven departments participated in a **Secondary Book Club** facilitated by mentor teachers. Topics included mindfulness, Indigenous pedagogy, trauma informed practice, inquiry, and assessment.
7. Mission partnered with SD42 to provide evening sessions for **French Immersion** and **Core French** teachers; K-3 FRIM teachers at Mission Central presented their work with French Joyful Literacy at the B.C. Languages Coordination Association conference.

Indigenous Education

MPSD’s goals include achieving equitable education outcomes for all Indigenous students in Mission schools and ensuring our schools are inclusive, safe, and welcoming for all students. These goals are closely aligned with our Enhancement Agreement/Equity Scan document called *Q’pethet Ye Tel:exw: Gathering to Understand: Creating a Culture of Equity* to build system-wide capacity to create conditions for student success. The FESL, Strategic Plan, and Enhancement/Equity Agreement all recognize the holistic development of learners.



2019-2020 was the fifth year in the seven-year cycle of Sacred Teachings. This year, the theme chosen by the Elders and Siwal Si’wes Indigenous Advisory Council was Xwe’éy:welh (Humility) & steq’ó:ye (the wolf).

The art on this drum was designed and painted by Mission Public Schools student artist, Alicia Desjarlais, whose ancestors originate from Sunchild First Nation, Rocky Mountain House, Alberta.

Alicia says, “When I am doing an art piece, I’m in my own world, and I feel at peace. Art is very healing for me and something I’ve always enjoyed doing. I am very proud of the work I did on the drum. This has inspired me to carry on with my artwork. Knowing

that people believe in me has made a difference in my life. Young people are watching. Believe in us and love us, it matters and makes a difference”.

Q’pethet Ye Tel:exw: Gathering to Understand: Creating a Culture of Equity: Siwal Si’wes had been working on a new Indigenous Enhancement Agreement, a document outlining district goals, with a promise to support the success of Indigenous learners. In September 2019, Mission Public Schools initiated the Equity Scan, a Ministry initiative to support school districts in identifying promising practices as well as addressing barriers impacting Indigenous student achievement and success. The equity scan is a collective and collaborative decision-making, inquiry-based process involving genuine and meaningful self-assessment dialogue about educational experiences for Indigenous learners with the goal to create conditions for their success.

Some growing disparities have been identified between the success rates of Indigenous learners and non-Indigenous learners attending Mission Public Schools. The Indigenous graduation completion rate of 67.4% is consistently lower than non-Indigenous students. 19% of Indigenous students (19%) require

intensive behaviour support compared to than 9% of non-Indigenous students, while 56% of the students enrolled in Alternate Programs are Indigenous. This data continues to direct the work of the Indigenous Education Department to support Indigenous students to improve opportunities for success. To further assist indigenous students, the department hired two student success coaches for the middle and high schools to advocate for academic success and equity for indigenous learners.

The pandemic impacted many Siwal Si'wes families, exposing existing gaps of access and opportunity while creating others. Significant barriers were amplified, including: Food security (many Indigenous students receive food regularly at school), Access to Technology (devices and wi-fi) and Transportation. MPSD, through a unified approach, provided grocery items, food hampers, hot meals and technological devices (tablets and laptops) to indigenous students in need. Where there were barriers to internet access, students were provided paper-based assignments. Liaisons connected with the students via electronic messaging, virtual conversations and through Home Visits. Any home visits were held outdoors and within the safe physical distancing protocols. Meetings held for specific students were also held outdoors, where staff and families could join in a safe manner.



Photo: Jenny Snow, HMS Indigenous Liaison Worker

Inclusive Education

The Student Services department provides support and consultation for students, particularly those students with special learning needs. The number of students needing educational supports is growing each year. In 2019-2020 there were 801 students who received a ministry designation, which was up from 743 the previous year. All students with a designation have an Individual Education Plan (IEP) that is written by teachers in consultation with family. Every IEP is reviewed and updated annually.

The Ministry of Education conducted an audit of MPSD's Special Education Funds this year. The purpose of the audit was to provide assurance to the Ministry of Education that MPSD complied with the funding criteria. The audit sought assurance that the students reported are receiving the funded service, as well as ensuring the student is classified in the appropriate special education category. From the School District's perspective, it was a successful audit due to the commitment and teamwork from all levels of the system, supported by the leadership of the MPSD audit team. Highlights of the review include well organized files, a consistent approach to IEP goals and objectives, good transition plans for students, and solid inter-agency planning. The audit recommended to continue the processes that are in place to meet the individual needs of the students.

Highlights from this department include the addition of a French Immersion Learning Specialist Teacher, the coordination of a transition fair to connect students with post-secondary options and employment, additional training for the Critical Incident Response Team to support students through traumatic events, and the continuation of plans to support mental health initiatives that were initiated in 2019. The mental health of both staff and students is a current focus for MPSD considering the additional stress in the system due to the pandemic.

International Education

2019/2020 saw a decrease in the number of international students from 150 FTE to 135 FTE students from the prior year. The decreases can be attributed to student changes at all levels, however the decreased number of students coming from China contributed to the greatest loss of student FTE. In 2019/2020, there were fewer spaces available at the elementary schools for international students, which also contributed to the lower student FTE. The limited opportunity for face to face recruiting is the primary reason for a reduction of students from China; this is expected to continue for a few years, as international travel to China is still not recommended. Although the international program started to shift recruiting to other long-term markets pre-pandemic, the results will take a few years to materialize.

Flexibility, innovation, diversification, welcoming homestay families, teamwork and building relationships with agents and students through technology during a pandemic are providing optimism for next year. The international education program continues to draw students from around the world, bringing a mix of cultural experiences to Mission students, teachers, families and community. Most of the students in our program are from Asia – mostly from China, Korea and Japan – approximately 100 of the students in 2019/2020. The students from Asia are the mainstay of the program by providing long term students that study for 2-3 years.



Financial Statement Discussion and Analysis - 2020

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

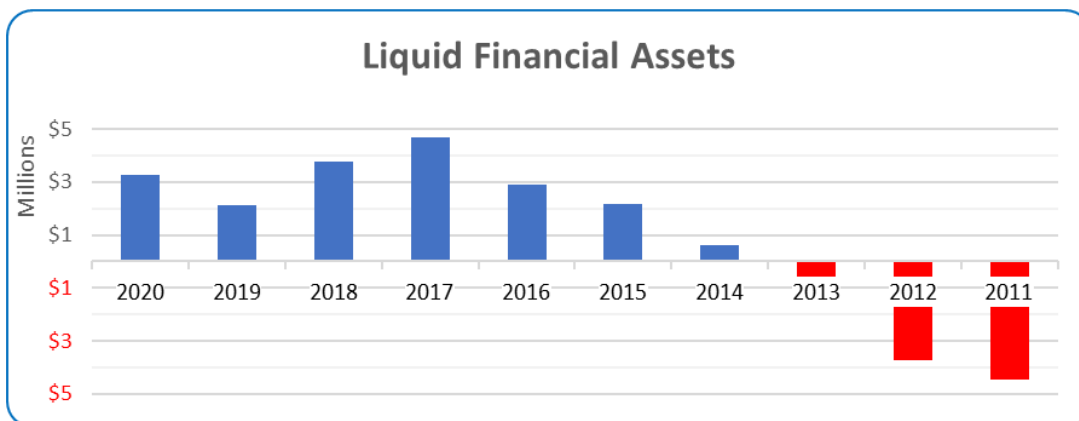
The school district had approved an amended budget in February that had projected an operating deficit for the year of \$2,022,703. To reconcile the deficit, the budget had originally projected a draw of \$438k from the local capital reserve, and a draw of \$470 from the contingency reserve. The remaining balance of the projected deficit is for the changes to the capital fund for amortization.

Due to the global pandemic, the school district did not have the expected operating deficit due to the radical changes to the school system following the spring break in March. As a result, the school district ended the year with a financial surplus, as reported and reconciled within this report.

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 provides a reconciliation of the liquid financial assets 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 increased from \$2.13 million (2.82% of revenue) to \$3.16 million (4.13% of revenue). The increase of liquid assets helps ensure that the District has financial resources available to cover financial liabilities.



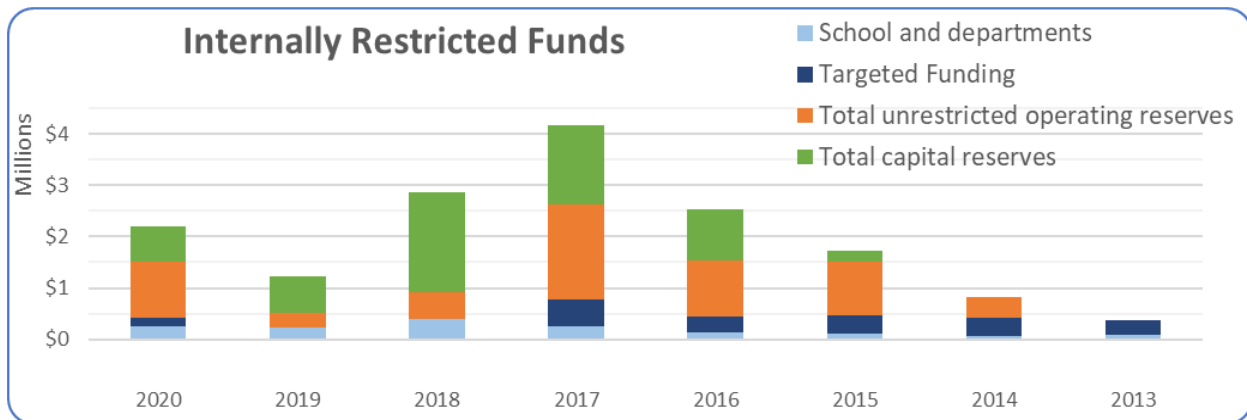
The following table reconciles the financial and capital elements of the statement of financial position for the past five years. The capital component of the assets has remained relatively stable with some new investment in assets. The ratio of Capital Assets to deferred Capital Revenue is consistently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

Mission Public School District					
Statement of Financial Position - Analysis					
	2020	2019	2018	2017	2016
Financial Assets	\$ 13,733,019	\$ 12,579,828	\$ 14,717,102	\$ 15,018,287	\$ 12,033,333
Liabilities					
General	10,801,373	10,698,518	11,212,130	10,427,178	9,232,928
Deferred Capital	52,340,359	53,510,984	53,727,585	53,342,952	52,783,158
Net Financial Assets	\$ (49,408,713)	\$ (51,629,674)	\$ (50,222,613)	\$ (48,751,843)	\$ (49,982,753)
Non-Financial Assets					
Prepays	329,813	249,762	252,336	79,203	126,052
Tangible Capital Assets	77,942,358	80,199,488	80,838,474	79,824,185	79,272,054
Accumulated Surplus	\$ 28,863,458	\$ 28,819,576	\$ 30,868,197	\$ 31,151,545	\$ 29,415,353
<hr/>					
Accumulated Surplus	2020	2019	2018	2017	2016
Financial Asset Surplus	3,261,459	2,131,072	3,757,308	4,670,312	2,926,457
Capital Asset Surplus	25,601,999	26,688,504	27,110,889	26,481,233	26,488,896
	\$ 28,863,458	\$ 28,819,576	\$ 30,868,197	\$ 31,151,545	\$ 29,415,353

Accumulated Surplus

The School District maintains three types of reserve funds generated from an annual operating surplus. These reserved funds are 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 had drawn on the reserve funds in 2018 and 2019 and has contributed to the reserves in 2020.

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. The amount of funds held in reserve increased this year, although the surplus was not large enough to transfer funds to the unrestricted reserve, or to local capital. The surplus put 1.43% of operating revenue in the contingency. The capital reserve decreased slightly due to a few small capital projects.



The total 2020 unrestricted reserve, restricted reserves, and the capital reserve balance is \$2,193,206 (1.99% of operating revenues). This is an increase from the 2019 balance of \$1,234,545. While the reserve balance is greater than it was last year, the reserves are not large, and as such, the School District is still at risk of a deficit in future years. As such, the school district should continue budget conservatively.

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

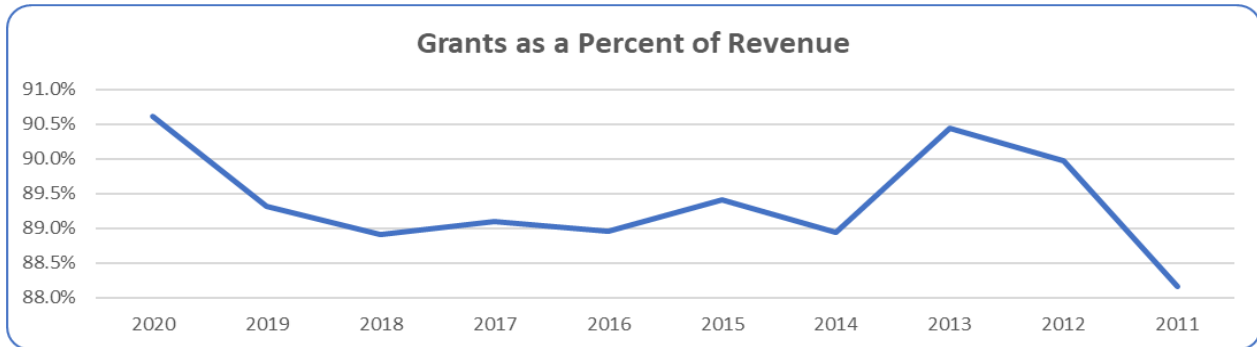
	Reserves				
	2020	2019	2018	2017	2016
Accumulated Operating Reserves					
Internally Restricted Operating Reserves					
Indigenous Education - targeted	\$ 157,976	\$ -	\$ -	\$ 50,288	\$ 16,247
Equity Scan	16,777	-	-	-	-
Employee benefit plans	-	-	-	282,910	282,910
Student learning grant	-	-	-	191,309	-
Targeted Funding	174,753	-	-	524,507	299,157
School and departments	250,183	236,653	403,559	258,566	136,456
Total restricted operating reserves	424,936	236,653	403,559	524,507	299,157
Unrestricted Operating Reserve					
Held as contingency (up to 5% op rev)	1,090,663	269,503	510,812	600,073	568,676
Balance unrestricted (Deficit)	-	-	-	1,246,133	522,119
Total unrestricted operating reserves	1,090,663	269,503	510,812	1,846,206	1,090,795
Total operating reserve funds	1,515,599	506,156	914,371	2,370,713	1,389,952
Capital Reserves					
Local capital – allocated to projects	554,151	536,528	1,557,242	1,063,930	797,000
Local capital – unallocated	123,456	191,861	392,075	471,290	215,000
Total capital reserves	677,607	728,389	1,949,317	1,535,220	1,012,000
Total operating and capital reserves	\$2,193,206	\$1,234,545	\$2,863,688	\$3,905,933	\$2,401,952

Reserve funds available for expenditures in addition to annual revenues

Financial Operations Revenues

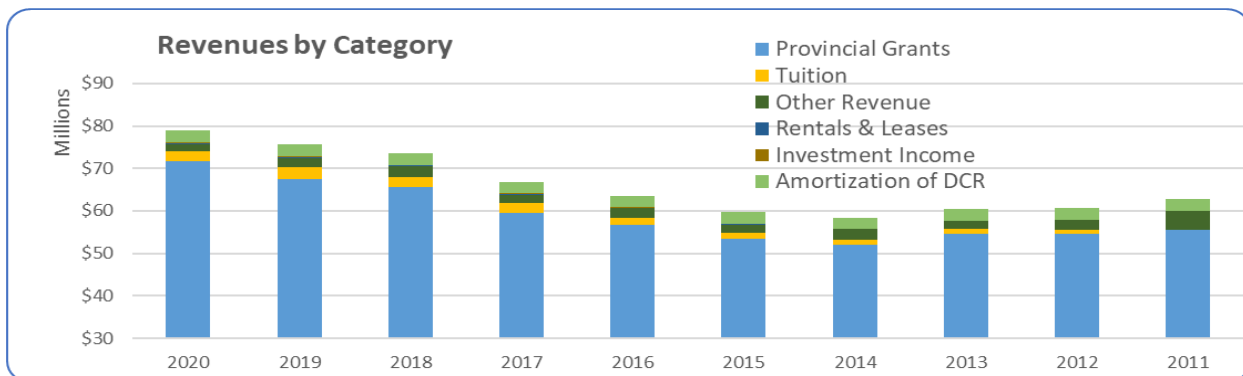
Most of the School District’s revenue comes from Provincial Grants (90.6% in 2020, 89.3% in 2019). This is a significant risk to the School District, as there is limited ability to generate other funding sources.

Grant revenue increased by over \$4 million (5.95%) due to increased student enrolment and some inflationary adjustments to the base rates. The increase to the grants exceeded the budgeted grant revenue by \$1.3M.



Tuition revenue declined this year, due to a reduction in international student enrolment. Tuition revenue represents 2.95% of total revenues in 2020 (2019 – 3.58%). Other revenues, rental revenues, and investment earnings also decreased this year, by approximately \$335,000 to \$2.18 million (2019 \$2.5 million). Other revenue, rent, and investments represents 2.76% of total revenues in 2020 (2019 – 3.32%). These revenues decreased primarily due to fewer funds available to earn investment revenue, reduced interest rates, and reduced revenues from organizations renting space. Most of the revenue decline is due to the pandemic, with tenants unable to occupy schools, and investment volatility that reduced interest rates.

Overall, revenue increased by over 4.42% in 2020 (2.7% in 2019) and exceeded the budget projection by \$1.03 million. The most notable changes from the budgeted revenue is the increase to provincial grants (\$1.3M), the reduction of rental income (\$259k). The following chart shows the shift of revenues over the past ten years.

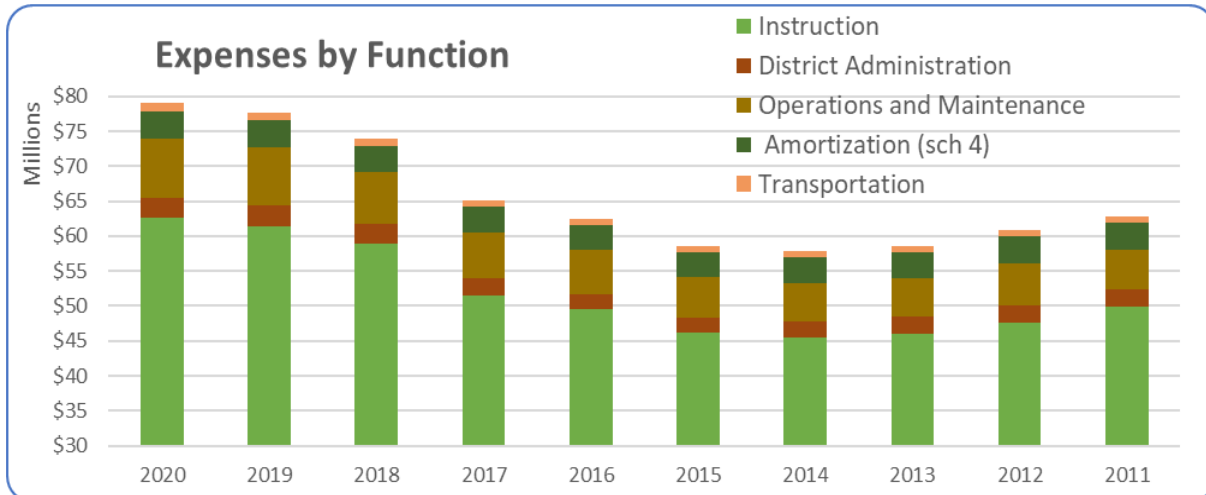


Expenses

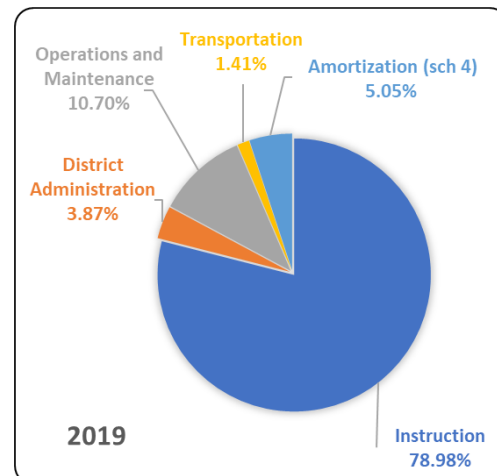
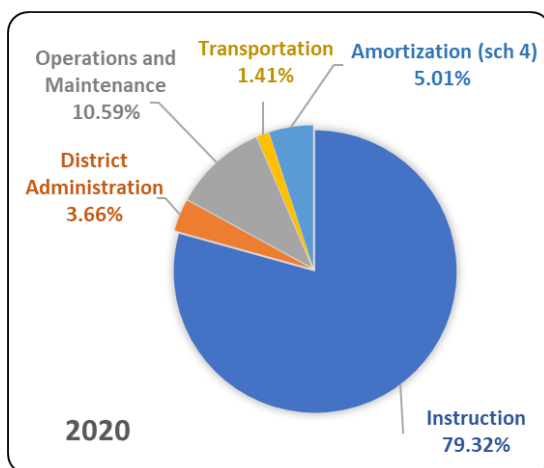
In 2020, total expenses increased 1.61% over 2019 (a 5.08% increase in 2019). While costs are generally higher than 2019 due to increased enrolment, the actual costs for 2020 are less than originally budgeted, as noted previously, due to the pandemic. The total expenses for 2020 were \$78.9 million, \$1 million less than the amended budget. The reduction is primarily due to reduced substitute costs that dropped considerably from what was projected, as schools moved to remote learning in April.

By Function

As is expected, the majority of expenses are related to instruction. Instruction costs were 79.32% of total expenses in 2020 (78.98% in 2019). While instruction costs increased by \$1.25 million to \$62.6 million in 2020 from 2019 (\$61.4 million in 2019), it is still less than the budget by approximately \$1M.



Percentage of Total Expenses

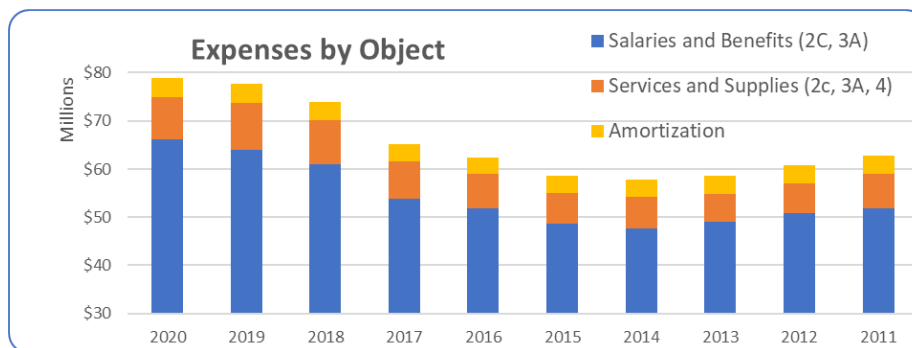


By Object

Salaries and benefits increased by \$2.28 M to \$66.25 million (2019 - \$63.97 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 2020 related to salaries and benefits is 83.89%, which is an increase from 2019's 82.3%.

Compared to the prior year, Service and supply expenses decreased by \$1.064 million to \$8.76 M (11.1% of expenses in 2020) from \$9.8 M in 2019 (12.65% of expenses in 2019). The decrease in services and supplies is primarily related to reduction of services in the spring of 2020 due to the pandemic, and the plans to control operating expenses to protect against going into a deficit position.

Salary and benefits were \$299,161 less than the budget of \$66.5M (.45%). Service and supplies were \$691,213 less than the budgeted \$9.5 (7.31%), while amortization was \$45,185 less than budget.



Operating surplus / (Deficit)

The School District ended the 2020 year with an operating surplus of \$1,092,157 compared to an operating deficit of \$(990,000) in 2019, resulting in a significantly better financial position than expected. The operations improved the financial position of the District by approximately \$2M. The amended budget had projected an operating deficit of \$944,513 - drawing \$438,357 back from the Local Capital Fund and depleting the reserves of \$506,156 to fund the deficit.

	Operating Surplus				
	2020	2019	2018	2017	2016
Revenues - excluding amortized deferred revenue	\$ 76,108,344	\$ 72,809,014	\$ 70,857,059	\$ 64,126,295	\$ 60,923,411
Expenses - excluding capital amortization	75,016,187	73,799,125	70,192,830	61,507,868	59,002,141
Operating/Special purpose surplus (deficit)	\$1,092,157	(\$990,111)	\$664,229	\$2,618,427	\$1,921,270
Operating surplus as % of operating revenue	1.44%	-1.36%	0.94%	4.08%	3.15%
Interfund transfers (capital)	\$ 82,714	\$ (581,896)	\$ 2,379,137	\$ 1,515,556	\$ 1,902,111
Surplus (deficit) after interfund - to (from) reserve	\$1,009,443	(\$408,215)	(\$1,714,908)	\$1,102,871	\$19,159

The improved financial position this year is due to the changes to operating spending due to the pandemic. With the unknown costs related to the pandemic for 2020/21, the surplus / reserved funds may be needed for 2020/21 operations. As such, the School District should continue to maintain tight control over spending in 2020/21.

Audited Financial Statements

School District No 75 (Mission)

June 30, 2020

School District No. 75 (Mission)

June 30, 2020

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School District No. 75 (Mission)

MANAGEMENT REPORT

Version: 1228-9482-7500

Management's Responsibility for the Financial Statements.

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

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

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

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

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

On behalf of School District No. 75 (Mission)

Original signed by T. Loffler

September 22, 2020

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by A. Wilson

September 22, 2020

Signature of the Superintendent

Date Signed

Original signed by C. Becker

September 22, 2020

Signature of the Secretary Treasurer

Date Signed

School District No. 75 (Mission)

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	12,210,340	11,751,465
Accounts Receivable		
Due from Province - Ministry of Education	256,930	227,148
Due from Province - Other		1,449
Due from First Nations	125,910	76,191
Other (Note 3)	1,139,839	523,575
Total Financial Assets	13,733,019	12,579,828
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	7,722,175	7,366,825
Unearned Revenue (Note 5)	902,754	1,372,359
Deferred Revenue (Note 6)	1,191,457	1,031,293
Deferred Capital Revenue (Note 7)	52,340,359	53,510,984
Employee Future Benefits (Note 8)	984,987	928,041
Total Liabilities	63,141,732	64,209,502
Net Debt	(49,408,713)	(51,629,674)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	77,942,358	80,199,488
Prepaid Expenses	329,813	249,762
Total Non-Financial Assets	78,272,171	80,449,250
Accumulated Surplus (Deficit) (Note 20)	28,863,458	28,819,576

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

Original signed by T. Loffler

September 22, 2020

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by A. Wilson

September 22, 2020

Signature of the Superintendent

Date Signed

Original signed by C. Becker

September 22, 2020

Signature of the Secretary Treasurer

Date Signed

School District No. 75 (Mission)

Statement of Operations
Year Ended June 30, 2020

	2020 Budget (Note 18) \$	2020 Actual \$	2019 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	69,808,414	71,131,433	67,253,660
Other	427,062	474,561	333,723
Tuition	2,309,000	2,322,031	2,707,297
Other Revenue	2,110,532	1,850,762	2,153,100
Rentals and Leases	262,040	212,095	179,020
Investment Income	145,000	117,462	182,214
Amortization of Deferred Capital Revenue	2,927,680	2,912,410	2,867,953
Total Revenue	<u>77,989,728</u>	<u>79,020,754</u>	<u>75,676,967</u>
Expenses (Note 19)			
Instruction	63,667,779	62,643,480	61,385,979
District Administration	2,987,764	2,893,598	3,004,309
Operations and Maintenance	12,197,700	12,325,609	12,241,179
Transportation and Housing	1,159,188	1,114,185	1,094,121
Total Expense	<u>80,012,431</u>	<u>78,976,872</u>	<u>77,725,588</u>
Surplus (Deficit) for the year	<u>(2,022,703)</u>	<u>43,882</u>	<u>(2,048,621)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		28,819,576	30,868,197
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>28,863,458</u></u>	<u>28,819,576</u>

School District No. 75 (Mission)

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget (Note 18) \$	2020 Actual \$	2019 Actual \$
Surplus (Deficit) for the year	(2,022,703)	43,882	(2,048,621)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,373,114)	(1,703,555)	(3,287,477)
Amortization of Tangible Capital Assets	4,005,870	3,960,685	3,926,463
Total Effect of change in Tangible Capital Assets	<u>2,632,756</u>	<u>2,257,130</u>	<u>638,986</u>
Acquisition of Prepaid Expenses	(200,000)	(329,813)	(249,762)
Use of Prepaid Expenses	249,762	249,762	252,336
Total Effect of change in Other Non-Financial Assets	<u>49,762</u>	<u>(80,051)</u>	<u>2,574</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>659,815</u>	<u>2,220,961</u>	<u>(1,407,061)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>2,220,961</u>	<u>(1,407,061)</u>
Net Debt, beginning of year		<u>(51,629,674)</u>	<u>(50,222,613)</u>
Net Debt, end of year		<u><u>(49,408,713)</u></u>	<u><u>(51,629,674)</u></u>

School District No. 75 (Mission)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	43,882	(2,048,621)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(694,316)	(261,182)
Prepaid Expenses	(80,051)	2,574
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	355,350	(473,923)
Unearned Revenue	(469,605)	(219,840)
Deferred Revenue	160,164	162,530
Employee Future Benefits	56,946	17,621
Amortization of Tangible Capital Assets	3,960,685	3,926,463
Amortization of Deferred Capital Revenue	(2,912,410)	(2,867,953)
Bylaw Capital Spent on Non-Capital Items	(280,884)	(426,598)
Total Operating Transactions	<u>139,761</u>	<u>(2,188,929)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(1,204,256)	(1,956,411)
Tangible Capital Assets -WIP Purchased	(499,299)	(1,331,066)
Total Capital Transactions	<u>(1,703,555)</u>	<u>(3,287,477)</u>
Financing Transactions		
Capital Revenue Received	2,022,669	3,077,950
Total Financing Transactions	<u>2,022,669</u>	<u>3,077,950</u>
Net Increase (Decrease) in Cash and Cash Equivalents	458,875	(2,398,456)
Cash and Cash Equivalents, beginning of year	<u>11,751,465</u>	14,149,921
Cash and Cash Equivalents, end of year	<u>12,210,340</u>	<u>11,751,465</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>12,210,340</u>	11,751,465
	<u>12,210,340</u>	<u>11,751,465</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

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.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market, and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school for in-class instruction on a gradual and part-time basis beginning June 1 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, and may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

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 with respect 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*, 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 that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

2. Summary of significant accounting policies (continued)

a) Basis of Accounting (continued)

- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

b) Cash and cash equivalents

Cash and cash equivalents include cash deposits in the bank and deposits in the Provincial Ministry of Finance Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short term cash commitments rather than for investing.

c) Accounts receivable

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

d) Unearned revenue

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

e) Deferred revenue and deferred capital revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in note 2(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

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

2. Summary of significant accounting policies (continued)

f) Employee future benefits (continued)

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 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 for all periods subsequent to July 1, 2004.

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 the following criteria are met:

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

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

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.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

2. Summary of significant accounting policies (continued)

h) Tangible capital assets (continued)

- 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

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, insurance, employee benefit payments and contracted services are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods when the related benefits are expected.

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). Funds and reserves are disclosed on Schedules 2, 3, and 4.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

2. Summary of significant accounting policies (continued)

l) Revenue recognition

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

Contributions received 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 must meet in order to receive the contributions, including authorization by the transferring government.

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

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

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

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

Revenue related to fees or services received in advance of the fee being earned or the service performed is deferred and recognized when the fee is earned, or service performed.

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

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.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

2. Summary of significant accounting policies (continued)

m) Expenses (continued)

Allocation of costs:

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

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. Interest and dividends attributable to financial instruments are reported in the statement of operations. There were no measurement gains or losses during the periods presented; therefore, no statement of re-measurement gains and losses is included in these financial statements.

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

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

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

2. Summary of significant accounting policies (continued)

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.

p) Future changes in accounting policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

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

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

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

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

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

	2020	2019
3. Accounts receivable – other		
Due from Federal Government	\$ 36,858	\$ 75,236
Benefit plans surplus	947,035	284,775
Other	155,946	163,564
Total accounts receivable - other	<u>\$ 1,139,839</u>	<u>\$ 523,575</u>
4. Accounts payable and accrued liabilities – other	2020	2019
Trade payables	\$ 1,848,054	\$ 1,925,739
Salaries and benefits payable	5,197,460	4,797,391
Accrued vacation payable	676,661	643,695
Total accounts payable and accrued liabilities – other	<u>\$ 7,722,175</u>	<u>\$ 7,366,825</u>
5. Unearned revenue	2020	2019
Balance, beginning of year	\$ 1,372,359	\$ 1,592,199
Changes for the year:		
Increase:		
Tuition fees collected	894,734	1,364,959
Transportation fees	8,020	7,400
	<u>902,754</u>	<u>1,372,359</u>
Decrease:		
Tuition fees recognized as revenue	1,364,959	1,584,099
Transportation fees recognized as revenue	7,400	8,100
	<u>1,372,359</u>	<u>1,592,199</u>
Net change for the year	(469,605)	(219,840)
Balance, end of year	<u>\$ 902,754</u>	<u>\$ 1,372,359</u>
Unearned revenue comprised of:	2020	2019
Tuition Fees	894,734	1,364,959
Transportation Fees	8,020	7,400
	<u>\$ 902,754</u>	<u>\$ 1,372,359</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

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.

	2020	2019
Balance, beginning of year	\$ 1,031,293	\$ 868,763
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education	7,262,319	6,832,189
Provincial grants – Other Ministry	105,511	30,920
Other revenue	1,531,074	1,907,622
	<u>8,898,904</u>	<u>8,770,731</u>
Decrease:		
Allocated to revenue	(8,738,740)	(8,608,201)
Net change for the year	<u>160,164</u>	<u>162,530</u>
Balance, end of year	<u>\$ 1,191,457</u>	<u>\$ 1,031,293</u>
	2020	2019
Deferred revenue comprised of:		
Provincial grants – Ministry of Education	\$ 67,605	\$ -
Provincial grants – other	46,163	27,981
School generated funds	977,018	875,091
Other revenue	100,671	128,221
	<u>\$ 1,191,457</u>	<u>\$ 1,031,293</u>

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.

	2020	2019
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 51,067,674	\$ 52,559,332
Increases:		
Capital additions	2,281,457	1,376,295
Decreases:		
Amortization	(2,912,410)	(2,867,953)
Net change for the year	<u>(630,953)</u>	<u>(1,491,658)</u>
Balance, end of year	<u>\$ 50,436,721</u>	<u>\$ 51,067,674</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

7. Deferred capital revenue (continued)

	2020	2019
Deferred capital revenue not subject to amortization		
Balance, beginning of year	1,366,118	93,968
Increases:		
Transfer from unspent - work in progress additions	430,893	1,331,066
Decreases:		
Transfer to deferred capital revenue	(1,142,291)	(58,916)
Net change for the year	(711,398)	1,272,150
Balance, end of year	654,720	1,366,118
Total deferred capital revenue, end of year	\$ 51,091,441	\$ 52,433,792
Unspent deferred capital revenue		
Balance, beginning of year	\$ 1,077,192	\$ 1,074,285
Increases:		
Provincial grants – Ministry of Education	1,783,811	2,650,814
Provincial grants – Other	-	170,359
Other	238,858	256,777
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,139,166)	(1,317,379)
Transfer to deferred capital revenue - work in progress	(430,893)	(1,331,066)
Bylaw capital spent on non-capital items	(280,884)	(426,598)
Net change for the year	171,726	2,907
Balance, end of year	\$ 1,248,918	\$ 1,077,192
Total deferred capital revenue, end of year	\$ 52,340,359	\$ 53,510,984

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.

COVID-19 has impacted financial markets, and the actuary used by the School District has calculated a discount rate based on the provincial government cost of borrowing for various durations as at June 30, 2020. The discount rate derived from these borrowing costs is 1.75%, a reduction of 0.5% from the rate of 2.25% used at March 31, 2020. It is estimated that using this discount rate would produce an increase in the accrued benefit obligation of between 2% to 6%, which translates to approximately \$59,000 at the higher end of 6%. This estimated impact is not deemed material, and therefore no adjustment has been made.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

8. Employee future benefits (continued)

	2020	2019
Assumptions		
Discount Rate - April 1	2.50%	2.75%
Discount Rate - March 31	2.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSLS - March 31	10.0	10.0
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 1,074,777	\$ 1,039,402
Service Cost	98,268	90,331
Interest Cost	27,121	29,492
Benefit Payments	(143,079)	(132,105)
Actuarial (Gain) Loss	(13,694)	47,657
Accrued Benefit Obligation – March 31	<u>\$ 1,043,393</u>	<u>\$ 1,074,777</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 1,043,393	\$ 1,074,777
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,043,393)	(1,074,777)
Employer Contributions After Measurement Date	10,833	48,200
Benefits Expense After Measurement Date	(32,119)	(31,347)
Unamortized Net Actuarial (Gain) Loss	79,692	129,883
Accrued Benefit Asset (Liability) - June 30	<u>\$ (984,987)</u>	<u>\$ (928,041)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 928,041	\$ 910,420
Net Expense for Fiscal Year	162,658	152,946
Employer Contributions	(105,712)	(135,325)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 984,987</u>	<u>\$ 928,041</u>
Components of Net Benefit Expense		
Service Cost	\$ 99,652	\$ 83,771
Interest Cost	26,508	29,124
Amortization of Net Actuarial (Gain)/Loss	36,498	33,958
Net Benefit Expense (Income)	<u>\$ 162,658</u>	<u>\$ 146,853</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

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, 2020, the School District had \$ nil borrowings (2019: \$ 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, 2020, the School District had \$ nil borrowings (2019: \$ nil) under this lease.

11. Tangible capital assets

	2020	2019
Net book value:		
Sites	\$ 10,512,959	\$ 10,512,959
Buildings	63,584,056	64,884,285
Buildings – work in progress	723,126	1,455,655
Furniture & equipment	1,193,307	1,313,590
Vehicles	1,419,725	1,261,838
Computer software	19,619	58,614
Computer hardware	489,566	712,547
Total net book value, tangible capital assets	\$ 77,942,358	\$ 80,199,488

	Balance at July 1, 2019	Additions	Disposals	Balance at June 30, 2020
Cost:				
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	140,890,812	1,953,811	-	142,844,623
Furniture & equipment	2,493,019	132,222	(68,169)	2,557,072
Vehicles	1,819,164	350,051	(145,108)	2,024,107
Computer software	356,491	-	(323,033)	33,458
Computer hardware	1,131,689	-	(33,569)	1,098,120
Work in progress	1,455,655	499,299	(1,231,828)	723,126
Total cost	158,659,789	2,935,383	(1,801,707)	159,793,465
Accumulated amortization:				
Buildings	76,006,527	3,254,040	-	79,260,567
Furniture & equipment	1,179,429	252,505	(68,169)	1,363,765
Vehicles	557,326	192,164	(145,108)	604,382
Computer software	297,877	38,995	(323,033)	13,839
Computer hardware	419,142	222,981	(33,569)	608,554
Total amortization	78,460,301	3,960,685	(569,879)	81,851,107
Total net book value	\$ 80,199,488	\$ (1,025,302)	\$ (1,231,828)	\$ 77,942,358

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

11. Tangible capital assets (continued)

Cost:	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
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
Total cost	155,715,699	3,722,638	(778,548)	158,659,789
Accumulated amortization:				
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
Total amortization	74,877,225	3,926,463	(343,387)	78,460,301
Total net book value	\$ 80,838,474	\$ (203,825)	\$ (435,161)	\$ 80,199,488

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

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, 2018 the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As at December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Mission School district paid \$5,444,245 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$5,492,669).

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, 2021, with results available in 2022.

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, 2020

13. Interfund transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

	2020	2019
Assets purchased by School Generated Funds for Capital	\$ 21,714	\$ 16,604
Assets purchased by Operating for Capital	-	1,500
Appropriation from Local Capital Reserve to Operating	-	600,000
Local Capital Allocation from Operating to Capital	61,000	-

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.

	2021	2022	2023
Computer equipment leases	\$ 251,240	\$ 129,064	\$ 10,449
Dust collector system upgrade (Mission Secondary)	342,412	-	-
	<u>\$ 593,652</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 license to occupy agreements with various operators, and an operating cost sharing agreement with the University of the Fraser Valley. The following table summarizes the contractual rights of the School District for future assets:

	2021	2022	2023	2024	2025
Future license revenue	\$ 212,710	\$ 157,180	\$ 155,080	\$ 128,600	\$ 6,970
Operating use agreement (Heritage Park Middle)	73,309				
	<u>286,019</u>	<u>157,180</u>	<u>155,080</u>	<u>128,600</u>	<u>6,970</u>

17. Contingent Liabilities

Each year the School District is involved with several 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, 2020

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 18, 2020. The Board adopted a preliminary annual budget on June 18, 2019. 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	2020 Amended	2020 Preliminary	Budget change
Revenue			
Provincial Grants			
Ministry of Education	\$ 69,808,414	\$ 67,603,421	\$ 2,204,993
Other	427,062	298,881	128,181
Tuition	2,309,000	2,432,000	(123,000)
Other Revenue	2,110,532	2,010,532	100,000
Rentals and Leases	262,040	262,040	-
Investment Income	145,000	145,000	-
Amortization of Deferred Capital Revenue	2,927,680	2,969,194	(41,514)
Total Revenue	77,989,728	75,721,068	2,268,660
Expense			
Instruction	63,667,779	60,555,007	3,112,772
District administration	2,987,764	3,017,525	(29,761)
Operations and maintenance	12,197,700	12,061,770	135,930
Transportation and housing	1,159,188	1,160,383	(1,195)
Total expense	80,012,431	76,794,685	3,217,746
Net revenue (expense)	(2,022,703)	(1,073,617)	(949,086)
Budgeted Allocation (Retirement) of Surplus (Deficit)	506,156		506,156
Budgeted surplus (deficit) for the year	\$ (1,516,547)	\$ (1,073,617)	\$ (442,930)
Statement 4			
Surplus (deficit) for the year	\$ (2,022,703)	\$ (1,073,617)	\$ (949,086)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets			
From operating and special purpose funds			-
From Local capital			-
From deferred capital revenue	(1,373,114)	(2,147,620)	774,506
Total acquisition of tangible capital assets	(1,373,114)	(2,147,620)	774,506
Amortization of tangible capital assets	4,005,870	4,042,811	(36,941)
Total effect of change in tangible capital assets	2,632,756	1,895,191	737,565
Acquisitions of prepaid expenses	(200,000)	(200,000)	-
Use of prepaid expenses	249,762	200,000	49,762
	49,762	-	49,762
(Increase) decrease in net financial assets (debt)	\$ 659,815	\$ 821,574	\$ (161,759)

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

19. Expense by object	2020	2019
Salaries and benefits	\$ 66,252,098	\$ 63,970,423
Services and supplies	8,764,089	9,828,702
Amortization	3,960,685	3,926,463
Total expense by object	\$ 78,976,872	\$ 77,725,588

20. Accumulated surplus	2020	2019
Restricted (appropriated) operating surplus for:		
Schools and departments	\$ 250,183	\$ 236,653
Indigenous Education	157,976	-
Equity Scan	4,180	-
Equity Scan – Video Project	12,597	-
Total restricted (appropriated) operating surplus	424,936	236,653
Unrestricted operating surplus	1,090,663	269,503
Total operating surplus available for future operations	1,515,599	506,156
Restricted local capital reserve available for capital projects	677,607	728,389
Invested in tangible capital assets	26,670,252	27,585,031
Total capital surplus	27,347,859	28,313,420
Total accumulated surplus	\$ 28,863,458	\$ 28,819,576

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 receivables are due from the Province and are collectible.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2020

22. Risk management (continued)

a) Credit risk (continued):

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

b) Market risk:

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

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

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

c) Liquidity risk:

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2019 related to credit, market, or liquidity risks.

School District No. 75 (Mission)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	506,156		28,313,420	28,819,576	30,868,197
Changes for the year					
Surplus (Deficit) for the year	1,070,443	21,714	(1,048,275)	43,882	(2,048,621)
Interfund Transfers					
Tangible Capital Assets Purchased		(21,714)	21,714	-	
Local Capital	(61,000)		61,000	-	
Net Changes for the year	1,009,443	-	(965,561)	43,882	(2,048,621)
Accumulated Surplus (Deficit), end of year - Statement 2	1,515,599	-	27,347,859	28,863,458	28,819,576

School District No. 75 (Mission)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget (Note 18)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	62,643,013	63,655,835	59,970,517
Other	318,881	387,232	330,784
Tuition	2,309,000	2,322,031	2,707,297
Other Revenue	340,532	394,065	404,383
Rentals and Leases	262,040	212,095	179,020
Investment Income	145,000	117,462	182,214
Total Revenue	<u>66,018,466</u>	<u>67,088,720</u>	<u>63,774,215</u>
Expenses			
Instruction	55,046,438	54,345,399	53,200,585
District Administration	2,905,494	2,808,366	2,931,819
Operations and Maintenance	7,857,717	7,750,327	7,554,405
Transportation and Housing	1,153,330	1,114,185	1,094,121
Total Expense	<u>66,962,979</u>	<u>66,018,277</u>	<u>64,780,930</u>
Operating Surplus (Deficit) for the year	<u>(944,513)</u>	<u>1,070,443</u>	<u>(1,006,715)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>506,156</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets - Work in Progress			(1,500)
Local Capital	438,357	(61,000)	600,000
Total Net Transfers	<u>438,357</u>	<u>(61,000)</u>	<u>598,500</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,009,443</u>	<u>(408,215)</u>
Operating Surplus (Deficit), beginning of year		506,156	914,371
Operating Surplus (Deficit), end of year		<u>1,515,599</u>	<u>506,156</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		424,936	236,653
Unrestricted		1,090,663	269,503
Total Operating Surplus (Deficit), end of year		<u>1,515,599</u>	<u>506,156</u>

School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget (Note 18)	2020 Actual	2019 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	61,065,562	61,222,760	58,855,102
ISC/LEA Recovery	(195,532)	(125,910)	(173,957)
Other Ministry of Education Grants			
Pay Equity	725,901	725,901	725,901
Funding for Graduated Adults		18,795	16,731
Transportation Supplement	188,900	188,900	188,900
Economic Stability Dividend			69,605
Carbon Tax Grant	50,000	61,051	61,051
Employer Health Tax Grant	515,072	515,072	156,520
Strategic Priorities - Mental Health Grant			33,000
Support Staff Benefits Grant	25,110	25,110	13,200
Support Staff Wage Increase Funding	250,000	287,660	
Teachers' Labour Settlement Funding		698,184	
Equity Scan Grant		18,000	
Early Learning Grant		6,848	
Foundation Skills Assessment	13,000	12,964	12,964
Skills Training Grant	5,000		5,000
Children and Youth Video Grant		500	6,500
Total Provincial Grants - Ministry of Education	62,643,013	63,655,835	59,970,517
Provincial Grants - Other	318,881	387,232	330,784
Tuition			
Continuing Education	309,000	308,525	341,409
International and Out of Province Students	2,000,000	2,008,526	2,360,607
Summit Distance Learning		4,980	5,281
Total Tuition	2,309,000	2,322,031	2,707,297
Other Revenues			
Funding from First Nations	195,532	125,910	173,957
Miscellaneous			
Transportation Fees		17,200	12,745
Pay for Service - Riverside	20,000	17,644	28,748
Clarke Theatre Support	100,000	150,000	100,000
Other Revenues	25,000	83,311	88,933
Total Other Revenue	340,532	394,065	404,383
Rentals and Leases	262,040	212,095	179,020
Investment Income	145,000	117,462	182,214
Total Operating Revenue	66,018,466	67,088,720	63,774,215

School District No. 75 (Mission)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget (Note 18)	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	25,926,974	26,617,417	24,989,195
Principals and Vice Principals	3,901,400	3,969,695	3,907,768
Educational Assistants	6,389,500	6,198,765	6,004,018
Support Staff	7,548,640	7,435,287	7,006,633
Other Professionals	2,159,913	2,187,107	2,052,903
Substitutes	3,023,096	2,678,943	3,270,084
Total Salaries	48,949,523	49,087,214	47,230,601
Employee Benefits	11,450,587	10,838,439	10,757,422
Total Salaries and Benefits	60,400,110	59,925,653	57,988,023
Services and Supplies			
Services	1,974,039	1,941,159	1,968,123
Student Transportation	19,000	23,265	35,962
Professional Development and Travel	413,640	398,467	557,662
Rentals and Leases	260,158	255,245	276,656
Dues and Fees	88,100	99,599	116,011
Insurance	163,277	147,132	137,810
Supplies	2,457,950	2,181,740	2,555,097
Utilities	1,186,705	1,046,017	1,145,586
Total Services and Supplies	6,562,869	6,092,624	6,792,907
Total Operating Expense	66,962,979	66,018,277	64,780,930

School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	21,369,814	623,031	47,980	308,067		2,050,317	24,399,209
1.03 Career Programs	635,049	128,136	31,906	337,754		4,376	1,137,221
1.07 Library Services	1,055,715					6,958	1,062,673
1.08 Counselling	1,239,766						1,239,766
1.10 Special Education	1,933,188		4,991,115	574,040		332,015	7,830,358
1.30 English Language Learning	125,782	13,891	348,945				488,618
1.31 Indigenous Education	230,872	133,242	744,754	36,407		14,274	1,159,549
1.41 School Administration		2,956,083		1,215,823	58,220	76,290	4,306,416
1.60 Summer School	27,231						27,231
1.62 International and Out of Province Students		115,312	34,065	100,094	99,569	407	349,447
1.64 Other				19,400	162,571		181,971
Total Function 1	26,617,417	3,969,695	6,198,765	2,591,585	320,360	2,484,637	42,182,459
4 District Administration							
4.11 Educational Administration				127,501	537,223		664,724
4.40 School District Governance					85,798		85,798
4.41 Business Administration				378,421	802,104	14,929	1,195,454
Total Function 4	-	-	-	505,922	1,425,125	14,929	1,945,976
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				92,285	363,849	21,504	477,638
5.50 Maintenance Operations				3,309,110		131,340	3,440,450
5.52 Maintenance of Grounds				281,149		95	281,244
5.56 Utilities							-
Total Function 5	-	-	-	3,682,544	363,849	152,939	4,199,332
7 Transportation and Housing							
7.41 Transportation and Housing Administration				33,850	77,773		111,623
7.70 Student Transportation				621,386		26,438	647,824
Total Function 7	-	-	-	655,236	77,773	26,438	759,447
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	26,617,417	3,969,695	6,198,765	7,435,287	2,187,107	2,678,943	49,087,214

School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget (Note 18)	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	24,399,209	5,317,897	29,717,106	1,372,319	31,089,425	31,673,241	30,581,814
1.03 Career Programs	1,137,221	249,947	1,387,168	321,278	1,708,446	1,627,818	1,559,630
1.07 Library Services	1,062,673	239,903	1,302,576	50,723	1,353,299	1,278,240	1,236,562
1.08 Counselling	1,239,766	265,985	1,505,751	1,568	1,507,319	1,178,870	1,416,721
1.10 Special Education	7,830,358	1,908,549	9,738,907	120,403	9,859,310	9,979,039	9,783,919
1.30 English Language Learning	488,618	117,894	606,512	7,746	614,258	824,490	664,672
1.31 Indigenous Education	1,159,549	267,030	1,426,579	235,261	1,661,840	1,776,360	1,552,124
1.41 School Administration	4,306,416	893,017	5,199,433	168,792	5,368,225	5,538,290	5,333,134
1.60 Summer School	27,231	5,093	32,324		32,324		18,712
1.62 International and Out of Province Students	349,447	80,086	429,533	486,858	916,391	946,760	808,996
1.64 Other	181,971	28,575	210,546	24,016	234,562	223,330	244,301
Total Function 1	42,182,459	9,373,976	51,556,435	2,788,964	54,345,399	55,046,438	53,200,585
4 District Administration							
4.11 Educational Administration	664,724	133,641	798,365	131,909	930,274	942,820	1,038,906
4.40 School District Governance	85,798	17,730	103,528	49,482	153,010	180,313	179,468
4.41 Business Administration	1,195,454	234,231	1,429,685	295,397	1,725,082	1,782,361	1,713,445
Total Function 4	1,945,976	385,602	2,331,578	476,788	2,808,366	2,905,494	2,931,819
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	477,638	80,304	557,942	288,316	846,258	736,987	656,541
5.50 Maintenance Operations	3,440,450	759,920	4,200,370	1,127,786	5,328,156	5,437,025	5,264,912
5.52 Maintenance of Grounds	281,244	60,644	341,888	188,008	529,896	497,000	487,366
5.56 Utilities	-	-	-	1,046,017	1,046,017	1,186,705	1,145,586
Total Function 5	4,199,332	900,868	5,100,200	2,650,127	7,750,327	7,857,717	7,554,405
7 Transportation and Housing							
7.41 Transportation and Housing Administration	111,623	27,614	139,237	1,471	140,708	134,730	141,943
7.70 Student Transportation	647,824	150,379	798,203	175,274	973,477	1,018,600	952,178
Total Function 7	759,447	177,993	937,440	176,745	1,114,185	1,153,330	1,094,121
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	49,087,214	10,838,439	59,925,653	6,092,624	66,018,277	66,962,979	64,780,930

School District No. 75 (Mission)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 18) \$	2020 Actual \$	2019 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	7,165,401	7,194,714	6,856,545
Other	108,181	87,329	2,939
Other Revenue	1,770,000	1,456,697	1,748,717
Total Revenue	<u>9,043,582</u>	<u>8,738,740</u>	<u>8,608,201</u>
Expenses			
Instruction	8,621,341	8,298,081	8,185,394
District Administration	82,270	85,232	72,490
Operations and Maintenance	334,113	333,713	333,713
Transportation and Housing	5,858		
Total Expense	<u>9,043,582</u>	<u>8,717,026</u>	<u>8,591,597</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>21,714</u>	<u>16,604</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(21,714)	(16,604)
Total Net Transfers	<u>-</u>	<u>(21,714)</u>	<u>(16,604)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			108,221	875,091					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	249,513	226,311			160,790	33,071	97,561	393,607	290,774
Provincial Grants - Other									
Other			31,200	1,499,874					
	249,513	226,311	31,200	1,499,874	160,790	33,071	97,561	393,607	290,774
Less: Allocated to Revenue	249,513	226,311	58,750	1,397,947	160,790	26,998	96,579	381,185	290,774
Deferred Revenue, end of year	-	-	80,671	977,018	-	6,073	982	12,422	-
Revenues									
Provincial Grants - Ministry of Education	249,513	226,311			160,790	26,998	96,579	381,185	290,774
Provincial Grants - Other									
Other Revenue			58,750	1,397,947					
	249,513	226,311	58,750	1,397,947	160,790	26,998	96,579	381,185	290,774
Expenses									
Salaries									
Teachers						15,181			
Principals and Vice Principals							42,628		
Educational Assistants		182,139						295,718	
Support Staff	38,064				105,997				95,534
Substitutes					8,228		2,722	681	146,141
	38,064	182,139	-	-	114,225	15,181	45,350	296,399	241,675
Employee Benefits	9,516	44,172			27,958	3,209	9,602	75,777	40,729
Services and Supplies	201,933		58,750	1,376,233	18,607	8,608	41,627	9,009	8,370
	249,513	226,311	58,750	1,376,233	160,790	26,998	96,579	381,185	290,774
Net Revenue (Expense) before Interfund Transfers	-	-	-	21,714	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(21,714)					
	-	-	-	(21,714)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	BEST	POPFASD C.A.R.S.	MCFD Early Years	MCFD Middle Years	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					20,000	7,248	20,733		1,031,293
Add: Restricted Grants									
Provincial Grants - Ministry of Education	4,929,479	826,855	25,858	28,500					7,262,319
Provincial Grants - Other							82,933	22,578	105,511
Other									1,531,074
	4,929,479	826,855	25,858	28,500	-	-	82,933	22,578	8,898,904
Less: Allocated to Revenue	4,929,479	826,855	-	6,230	-	3,762	69,974	13,593	8,738,740
Deferred Revenue, end of year	-	-	25,858	22,270	20,000	3,486	33,692	8,985	1,191,457
Revenues									
Provincial Grants - Ministry of Education	4,929,479	826,855		6,230					7,194,714
Provincial Grants - Other						3,762	69,974	13,593	87,329
Other Revenue									1,456,697
	4,929,479	826,855	-	6,230	-	3,762	69,974	13,593	8,738,740
Expenses									
Salaries									
Teachers	3,981,951	167,103							4,149,054
Principals and Vice Principals									42,628
Educational Assistants									477,857
Support Staff							41,119		280,714
Substitutes						204			157,976
	3,981,951	167,103	-	-	-	204	41,119	-	5,123,410
Employee Benefits	947,528	34,961				6	9,577		1,203,035
Services and Supplies		624,791		6,230		3,552	19,278	13,593	2,390,581
	4,929,479	826,855	-	6,230	-	3,762	69,974	13,593	8,717,026
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	21,714
Interfund Transfers									
Tangible Capital Assets Purchased									(21,714)
	-	-	-	-	-	-	-	-	(21,714)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020	2020 Actual			2019
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education		280,884		280,884	426,598
Amortization of Deferred Capital Revenue	2,927,680	2,912,410		2,912,410	2,867,953
Total Revenue	<u>2,927,680</u>	<u>3,193,294</u>	<u>-</u>	<u>3,193,294</u>	<u>3,294,551</u>
Expenses					
Operations and Maintenance		280,884		280,884	426,598
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,005,870	3,960,685		3,960,685	3,926,463
Total Expense	<u>4,005,870</u>	<u>4,241,569</u>	<u>-</u>	<u>4,241,569</u>	<u>4,353,061</u>
Capital Surplus (Deficit) for the year	<u>(1,078,190)</u>	<u>(1,048,275)</u>	<u>-</u>	<u>(1,048,275)</u>	<u>(1,058,510)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		21,714		21,714	18,104
Local Capital	(438,357)		61,000	61,000	(600,000)
Total Net Transfers	<u>(438,357)</u>	<u>21,714</u>	<u>61,000</u>	<u>82,714</u>	<u>(581,896)</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		43,376	(43,376)	-	
Tangible Capital Assets WIP Purchased from Local Capital		68,406	(68,406)	-	
Total Other Adjustments to Fund Balances		<u>111,782</u>	<u>(111,782)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(1,516,547)</u>	<u>(914,779)</u>	<u>(50,782)</u>	<u>(965,561)</u>	<u>(1,640,406)</u>
Capital Surplus (Deficit), beginning of year		27,585,031	728,389	28,313,420	29,953,826
Capital Surplus (Deficit), end of year		<u>26,670,252</u>	<u>677,607</u>	<u>27,347,859</u>	<u>28,313,420</u>

School District No. 75 (Mission)

Tangible Capital Assets
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,512,959	140,890,812	2,493,019	1,819,164	356,491	1,131,689	157,204,134
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		721,983		350,051			1,072,034
Deferred Capital Revenue - Other			67,132				67,132
Special Purpose Funds			21,714				21,714
Local Capital			43,376				43,376
Transferred from Work in Progress		1,231,828					1,231,828
	-	1,953,811	132,222	350,051	-	-	2,436,084
Decrease:							
Deemed Disposals			68,169	145,108	323,033	33,569	569,879
	-	-	68,169	145,108	323,033	33,569	569,879
Cost, end of year	10,512,959	142,844,623	2,557,072	2,024,107	33,458	1,098,120	159,070,339
Work in Progress, end of year		723,126					723,126
Cost and Work in Progress, end of year	10,512,959	143,567,749	2,557,072	2,024,107	33,458	1,098,120	159,793,465
Accumulated Amortization, beginning of year		76,006,527	1,179,429	557,326	297,877	419,142	78,460,301
Changes for the Year							
Increase: Amortization for the Year		3,254,040	252,505	192,164	38,995	222,981	3,960,685
Decrease:							
Deemed Disposals			68,169	145,108	323,033	33,569	569,879
			-	68,169	323,033	33,569	569,879
Accumulated Amortization, end of year		79,260,567	1,363,765	604,382	13,839	608,554	81,851,107
Tangible Capital Assets - Net	10,512,959	64,307,182	1,193,307	1,419,725	19,619	489,566	77,942,358

School District No. 75 (Mission)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,455,655				1,455,655
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	430,893				430,893
Local Capital	68,406				68,406
	499,299	-	-	-	499,299
Decrease:					
Transferred to Tangible Capital Assets	1,231,828				1,231,828
	1,231,828	-	-	-	1,231,828
Net Changes for the Year	(732,529)	-	-	-	(732,529)
Work in Progress, end of year	723,126	-	-	-	723,126

School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	50,642,208	213,455	212,011	51,067,674
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,072,034	45,455	21,677	1,139,166
Transferred from Work in Progress	1,142,291			1,142,291
	<u>2,214,325</u>	<u>45,455</u>	<u>21,677</u>	<u>2,281,457</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,854,774	26,499	31,137	2,912,410
	<u>2,854,774</u>	<u>26,499</u>	<u>31,137</u>	<u>2,912,410</u>
Net Changes for the Year	<u>(640,449)</u>	<u>18,956</u>	<u>(9,460)</u>	<u>(630,953)</u>
Deferred Capital Revenue, end of year	<u>50,001,759</u>	<u>232,411</u>	<u>202,551</u>	<u>50,436,721</u>
Work in Progress, beginning of year	1,366,118			1,366,118
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	430,893			430,893
	<u>430,893</u>	<u>-</u>	<u>-</u>	<u>430,893</u>
Decrease				
Transferred to Deferred Capital Revenue	1,142,291			1,142,291
	<u>1,142,291</u>	<u>-</u>	<u>-</u>	<u>1,142,291</u>
Net Changes for the Year	<u>(711,398)</u>	<u>-</u>	<u>-</u>	<u>(711,398)</u>
Work in Progress, end of year	<u>654,720</u>	<u>-</u>	<u>-</u>	<u>654,720</u>
Total Deferred Capital Revenue, end of year	<u>50,656,479</u>	<u>232,411</u>	<u>202,551</u>	<u>51,091,441</u>

School District No. 75 (Mission)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$	\$	\$ 45,455	\$ 1,030,387	\$ 1,350	\$ 1,077,192
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,783,811					1,783,811
Other				216,482	22,376	238,858
	1,783,811	-	-	216,482	22,376	2,022,669
Decrease:						
Transferred to DCR - Capital Additions	1,072,034		45,455		21,677	1,139,166
Transferred to DCR - Work in Progress	430,893					430,893
AFG Spent on Non-Capital Items	275,109					275,109
SEP Spent on Non-Capital Items	5,775					5,775
	1,783,811	-	45,455	-	21,677	1,850,943
Net Changes for the Year	-	-	(45,455)	216,482	699	171,726
Balance, end of year	-	-	-	1,246,869	2,049	1,248,918

ITEM 7.1 Discussion

TO: Committee of the Whole
FROM: T. Loffler, Board Chair
SUBJECT: Education Assistants – Standards of Practice

1. Summary:

This item is being presented as a discussion item by the Committee.

Currently, there is no government-mandated standards of practice for Education Assistants in British Columbia. The EA Standards Working Group formed of educators, parents, and education assistants are advocating for an official standard for training of practice.

2. Background:

3. Options:

4. Analysis and Impact:

- 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:

ITEM 7.2 Discussion

TO: Committee of the Whole
FROM: T. Loffler, Board Chair
SUBJECT: Letter to MLAs

1. Summary:

With the conclusion of the provincial election, the Board may issue congratulatory letters to the elected MLAs and follow-up on their campaign promise of a new high school.

2. Background:

3. Options:

4. Analysis and Impact:

- 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:

ITEM 7.3 Action

TO: Committee of the Whole
FROM: R. Cairns, School Trustee
SUBJECT: Motion regarding Masks

Recommendation

THAT the Board of Education School District 75 require and expect masks to be worn in all school buildings and workplaces in the district until further notice. Exceptions would be for medical reasons.

1. Rationale:

While the Provincial Government has these requirements in all public buildings and workplaces the exception has been school settings. This in my view does not impede Boards of Education taking that step in their districts to make these settings as safe as possible for students and employees in the district.

2. Summary:

3. Background:

4. Options:

5. Analysis and Impact:

- 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

6. Public Participation:

7. Implementation:

8. Attachments:

ITEM 7.4 Action

TO: Committee of the Whole
FROM: T. Loffler, Board Chair
SUBJECT: Spread the Word Pledge

Recommendation

THAT the Board of Education pledge to take action for a more inclusive world.

1. Summary:

Spread the Word is an organization with a grass roots action plan to spread the word and eliminate the exclusion and discrimination that continues to divide people with and without intellectual and developmental disabilities.

The organization calls people and organizations to:

Take the Pledge: Make your own commitment to spread inclusion. Your pledge can be unique: think of how you can make the most impact for inclusion in your community, make it a commitment, and start taking action today!

Spread the Word: After you've taken the pledge, spread the word so others do too. Share about your pledge on Facebook, Twitter, or Instagram and bring the message of inclusion wherever you go with Spread the Word apparel and gear.

Be a leader: Challenge those around you to make their pledge for inclusion. Lead an event in your community asking others to make a commitment to make it more inclusive. All the resources you need to plan an event are available here.

2. Background:

Spread the Word is founded on an audacious belief, a simple observation, and an urgent goal.

- **Our belief** is that the world would be better if all people were valued, respected, embraced, included. Included in the games we play and the friends we make. Included in our schools, our workplaces, and our communities.
- **Our observation** is that despite the best efforts of many, groups around the world remain left out. One of these groups is people with intellectual and developmental disabilities, a group made of more than 200 million people, representing every country, belief system, sexual orientation, gender expression, race, and ethnicity.
- **Our goal** is to disrupt this cycle of isolation and exclusion with grassroots action for inclusion.

You can take action today to make your school, your workplace, your community, and your world more inclusive. Seek out someone who has been left out, isolated, or bullied. Sit with them. Welcome them. Be a friend. Be a teammate. The actions that you take for inclusion are unique to you, but they contribute to a shared global goal. Our individual actions can combine to create a new and inclusive world. Indeed, they are the only thing that can.

[Make your pledge for inclusion today](#). And spread the word!

3. Options:

4. Analysis and Impact:

- 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 Committee of the Whole Minutes**

November 3, 2020, 3:30 pm

In-person: Heritage Park Middle School, 33700 Prentis Avenue, Mission, BC

Remote: via video-conference

- Members Present:** Board Chair, Tracy Loffler
Vice Chair, Shelley Carter (via Zoom)
Trustee, Randy Cairns
Trustee, Julia Renkema
- Members Absent:** Trustee, Rick McKamey
- Staff Present:** Superintendent of Schools, Angus Wilson
Secretary-Treasurer, Corien Becker (Recorder)
Assistant Superintendent, Karen Alvarez
District Principal of Indigenous Education, Vivian Searwar
(via Zoom)
District Principal of International Education, Colleen Hannah
(via Zoom)
- Staff Absent:** Executive Assistant, Aleksandra Crescenzo
- Others Present:** MTU President Ryan McCarty, MTU Representative Janise
Nikolic, DPAC President, Cheryl Blondin, School Principal,
Linda Hamel and District Inclusion Mentor Teacher,
Shannon Bowsfield.

1. CALL TO ORDER

The meeting was called to order at 3:30 pm by the Chairperson. The Chair acknowledged that Mission Public Schools is 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

4. CURRICULUM

4.1 Student Progress Assessment and Communication Policy

MOVED and Seconded that the draft Student Progress Assessment and Communication policy be reviewed by the Committee of the Whole; and

That the draft Student Progress Assessment and Communication policy incorporate the recommendations from the Joint Educational Advisory Committee; and

That the draft Student Progress Assessment and Communication policy as updated be forwarded to the Regular Board meeting on November 17, 2020 to consider approving in principle.

CARRIED

This year we have 20-24 elementary teachers from 6 elementary schools who have asked to participate in the Communicating Student Learning (CSL) pilot.

A draft policy has been created to provide guidance for the assessment and communication process of student learning. The draft policy will be reviewed by the Joint Educational Advisory Committee on November 9th, 2020. The recommendations will be incorporated into the policy for review by the Board at the Regular Board meeting on November 17, 2020.

A comment was provided to consider the positive side of indigenous contributions as well as addressing oppression.

Question: Will there be a formalized way to get parent and PAC feedback?

Response: Feedback is a part of the pilot project. Feedback will be sought from teachers, parents, and students.

4.2 English Language Learning (ELL) Update

The District Principal of International Education provided an overview of the English Language Learning (ELL) and English as a Second Dialect (ESD) services offered with Mission Public Schools.

ELL student enrolment is increasing year over year. There are 31 ELL kindergarten registrations this year, with a total of 357 students (budgeted 300 students). The SD is monitoring for parents that arrive with work permits. Last year a number of students arrived after Sept 30th – these additional students do not come with funding.

4.3 International Education

The District Principal of International Education provided a status update on the International program for 2020/2021.

9 additional international students will be arriving this week – students are coming from Mexico, Japan, and Europe. These students are already programmed into the schools. An additional 25 students are expected for February, and 4 new students have inquired about February as well.

5. **UNFINISHED BUSINESS**

5.1 Anti-Racism Policy

MOVED and Seconded that the Committee of the Whole provide direction regarding a draft Anti-Racism Policy.

CARRIED

In September 2020, the Board directed the development of an Anti-Racism policy. Staff have initiated the development of the policy. In October, the Board considered a draft policy that was presented by a board member; the Board directed that the draft be forwarded to the Committee of the Whole for discussion with partner groups. Therefore, there are two similar drafts to consider.

The committee provided the following feedback:

- The policy should address racism for Trustees, the superintendent, and senior management as well.
- Curriculum comments could be part of administrative guidelines.
- Would like to see a more proactive approach, eliminating complacency. Would like to see classrooms organized to represent diversity, as well as hiring practices to demonstrate diversity.

The Committee requested that the two draft policies be blended together, and that staff develop a work plan for the procedures. The draft policy is requested to be forwarded to the December Committee of the Whole meeting.

6. **STAFF REPORTS**

6.1 Enrolment Summary - September 2020

The Secretary-Treasurer provided an overview of the enrolment summary for the 2020-2021 school year.

Overall, MPSD saw an increase of 32 students in all programs this year, although details for the Summit and Riverside programs have enrolment counts in February and May as well, this may alter the totals for the year. After considering the reduction of international students, the actual enrolment is 12 students less than what was budgeted for in June. Even with students choosing other education options, overall, MPSD has a relatively stable enrolment.

6.2 Whistleblower Protection Policy

MOVED and Seconded that the Draft Amended Whistleblower Protection Policy be reviewed, amended as required, forwarded to the partner organizations for comment, and returned to the December Committee of the Whole for further consideration.

CARRIED

In accordance with the Public Interest Disclosure Act (PIDA), School Districts have been asked to develop or update a policy to address public interest disclosures to align with Provincial Legislation. Staff have updated the school district Whistleblower Protection Policy to ensure we are complying with the legislation. The policy is being presented to the Committee for preliminary review.

7. **NEW BUSINESS**

7.1 DPAC

A discussion ensued regarding assigning a Trustee Liaison to the DPAC Committee and the possibility of the SD offering DPAC an annual grant.

A few trustees indicated that they could support the idea of a specific liaison, while others did not think it was necessary.

Funding for DPAC could be considered with the amended budget or the 2021/2022 budget.

DPAC noted that they did receive \$2,500 from gaming revenue, and that this funding can only be used for parent education.

DPAC indicated a need for funding to support communication or advertising to try and draw in parents from every school to the DPAC.

7.2 Heritage Park Daycare

The Secretary-Treasurer provided an overview of the License of Occupation for the Heritage Park Daycare. The License of Occupation with the Crown (Province of BC) for the land on which the Heritage Park Daycare is situated is up for renewal. Staff are in the process of completing the renewal application and updating the license of occupation for the Daycare.

7.3 Additional in-class days at Ecole Mission Senior Secondary

The Superintendent has initiated discussions with the Ministry & Fraser Health, to consider modifying the number of cohorts that can be in one space at a time, to try and increase the opportunity for more classroom instruction time at MSS.

7.4 Learning Loss and Transition to Ecole Mission Senior Secondary

Concern was expressed regarding the current middle school model and the quarter system, and the concern with students having a year and a half between courses if taken at the start of one year, and the end of the next year.

The committee discussed a few potential corrective measures for next year, specifically for specialty programs such as ICF or music; including a brief refresher at the start of the new class, or possibly a refresher during summer school.

The Committee discussed possible advocacy with the Ministry.

The Committee would like to continue the discussion on this throughout the year.

7.5 Process for external applications for agenda items

MTU expressed frustration with getting items placed on the agenda and would like clear communication from Trustees on getting items on the Agenda. MTU provided a specific example regarding the Special Pocket project for Grads.

8. MINUTES OF PREVIOUS MEETINGS

8.1 Committee of the Whole meeting minutes, October 6, 2020

MOVED and Seconded that the Committee of the Whole minutes dated October 6, 2020 be approved.

CARRIED

10. ADJOURNMENT

MOVED and Seconded that the Board adjourn the meeting.

CARRIED

The meeting adjourned at 5:40 pm.

Chair, Board of Education

Secretary-Treasurer

The minutes were approved on
[DATE] at the [NAME] meeting.

DPAC AGM Meeting Minutes October 19, 2020 held on Zoom

As quorum was fulfilled, the AGM commenced.

Meeting Commenced: 7:05

Meeting Facilitator: Cheryl Blondin

Attendees Present: (See Bottom)

Acknowledgment by the chair that the meeting takes place within the traditional, ancestral, unceded Sto:lo territory. There are four first nations band within the boundaries of the Mission School District: the Leq'a:mel, Matheqwi, Qwo:lt'el and Sq'ewlets peoples.

Adoption of September minutes:

No Changes required. Motion to accept September minutes by Dionne, Steph seconds.

Adoption of Agenda:

Motion to accept agenda as updated by Dionne, Steph seconds.

Correspondence: Cheryl Blondin

- BCTF Magazine for Sept/Oct
- Enrollment numbers as of Sept 30
- Q&A from Janice at Fraser Health
 - Cheryl will send out link
- Family Smart – In the know
 - Cheryl will send out link
- Annual report cover contest (Due end of Oct)
- Child youth mental health resource listing
- BCCPAC-DPAC Leadership Summit Invite

Superintendent's Report: Angus Wilson

- September 30th Enrollment (1701)
 - As of September 30 total students in district 6312
 - Down a couple 100k in revenue due to seats being held for students currently attending DL at Summit
- Boundary Review in Progress
- Covid Update - Confirmed Covid exposure at Hatzic Middle School – notification process discussed
- Information on process and timeline for a new high school as promised by provincial government

Chairs Report: Cheryl Blondin

- Summary for previous year attached to minutes

DPAC AGM Meeting Minutes October 19, 2020 held on Zoom

Treasurer's Report: Dionne Hairsine

- Gaming grant \$2500 received
- Gaming Account total: \$5063.41
 - 2 cheques need to clear leaving a balance of \$4955.31
- Chequing total: \$2435.97
 - Profit for the year: \$101.43

Communications: Steph Wallbank

- Summary will be attached to minutes

Committee of the Whole: Cheryl Blondin

- Boundary Review Survey Results are online
- Next meeting will be 'Special COTW' meeting
 - Email Cheryl with any concerns or questions to discuss at meeting
- International students
 - Allowed to travel; more will be returning soon
- Board and staff asked to draw up draft guideline on childcare in school
- Covid updates
- Mental health concerns in schools for children and staff

BCED Access AdvoCon: Jacquelyn Wickham

- Advocacy during a pandemic
- IEPS: What you need to know
- Creating a standard for EA's
- Section 11 Appeals and process
- Reading science
- Building an accessible world

New Business: Election of new Executives

- **Chair**
- Dionne takes over meeting and calls for nominations for the position of Chair
 - Rachelle nominates Cheryl, Cheryl accepts nomination
 - Two further calls for nominations. No other nominations brought forward
 - ***Motion passed with a unanimous vote; Cheryl Blondin voted in as Chair***
 - Dionne passed meeting back over to Cheryl to continue
- **Vice Chair**
- Email nomination received nominating Kerridan, Kerridan accepts nomination
- Two further calls for nominations. No other nominations brought forward

DPAC AGM Meeting Minutes October 19, 2020 held on Zoom

- ***Motion passed with a unanimous vote; Kerridan Dougan voted in as Vice Chair***
- **Secretary**
 - Cheryl nominates Rachelle, Rachelle accepts nomination
 - Two further calls for nominations. No other nominations brought forward
 - ***Motion passed with a unanimous vote; Rachelle voted in as Secretary***
- **Treasurer**
 - Jacquelyn nominated herself for the Treasurer position
 - Two further calls for nominations. No other nominations brought forward
 - ***Motion passed with a unanimous vote; Jacquelyn Wickham voted in as Treasurer***
 - Dionne Hairsine to be removed as signing authority. Jacquelyn Wickham to be added as signing authority.

Communications

- Steph nominated herself for the Communications position
- Two further calls for nominations. No other nominations brought forward
- ***Motion passed with a unanimous vote; Steph Wallbank voted in as Communications***
- **Members at Large**
 - Nominations brought forward for Andrea, Chrystal, Sheneal, Destiny and Veronica
 - All members have accepted the nominations. Two further calls for nominations followed. No further nominations were presented.
 - ***Motion passed with a unanimous vote; Andrea Patton, Chrystal McCallum, Sheneal Anthony, Destiny and Veronica Ebbs-Canavan voted in as Members at Large***
- All members to sign Code of Ethics Statement and email to secretary@dpacsd75.com

BCCPAC Summit

- Nov 20 and 21
- Entire Executive can attend
- Cheryl will send information

Committees

- Will be discussed at next meeting
 - Constitution and Bylaws
 - Parent education
 - Safety
 - Inclusion

Selfless Presentation

- Prepaid and booked
- Can be done online although less personal

DPAC AGM Meeting Minutes October 19, 2020 held on Zoom

- Max of 40 people If using cafetorium with social distancing in place
- Will hold off until Spring to book

Adjournment:

Motion to adjourn meeting made by Dionne, Chrystal seconds

Meeting adjourned at 8:07 pm

Next meeting November 9, 2020 at 7:00 pm on Zoom

Attendees:

Cherry Hill: Andrea Patton; Cherry Hill: Rachelle Paul; Albert McMahon: Cheryl Blondin; West Heights, Jacquelyn Wickham; District: Angus Wilson; Christine Morrison: Raegan Heidt; MSS: Dionne Hairsine; ESR: Sheneal Anthony; Stave Falls: Kristi Strell; Albert McMahon: Steph Wallbank; Trustee: Shelly Carter; Dewdney: Destiny; ESR: Veronica Ebbs Canavan; Deroche: Chrystal McCallum



November 26, 2020

Honourable Jennifer Whiteside
Minister of Education
Parliament Buildings
Victoria, British Columbia V8V 1X4

Dear Minister Whiteside:

Thank you for agreeing to serve British Columbians as Minister of Education. You are taking on this responsibility at a time when people in our province face significant challenges as a result of the global COVID-19 pandemic.

COVID-19 has turned the lives of British Columbians upside down. None of us expected to face the challenges of the past number of months, yet British Columbians have demonstrated incredible resilience, time and time again. We will get through the pandemic and its aftereffects by building on this resilience and focusing on what matters most to people.

British Columbians voted for a government focused on their priorities: fighting the COVID-19 pandemic, providing better health care for people and families, delivering affordability and security in our communities, and investing in good jobs and livelihoods in a clean-energy future.

I expect you – and the work of your ministry – to focus on the commitments detailed in our platform, *Working for You*, along with the following foundational principles:

- **Putting people first:** Since 2017, our government has focused on making decisions to meet people's needs. That focus drove our work in our first term and will continue to be our priority. British Columbians are counting on the government to keep them safe and to build an economic recovery that works for everyone, not just those at the top. Keeping people at the centre of everything we do means protecting and enhancing the public services people rely on and working to make life more affordable for everyone.
- **Lasting and meaningful reconciliation:** Reconciliation is an ongoing process and a shared responsibility for us all. The unanimous passage of the *Declaration on the Rights of Indigenous Peoples Act* was a significant step forward in this journey. True

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reconciliation will take time and ongoing commitment to work with Indigenous peoples as they move toward self-determination. Our government – and every ministry – must remain focused on creating opportunities for Indigenous peoples to be full partners in our economy and providing a clear and sustainable path for everyone to work toward lasting reconciliation.

- **Equity and anti-racism:** Our province's history, identity and strength are rooted in its diverse population. Yet racialized and marginalized people face historic and present-day barriers that limit their full participation in their communities, workplaces, government and their lives. Our government has a moral and ethical responsibility to tackle systemic discrimination in all its forms – and every ministry has a role in this work. While our caucus elected a record number of women, more work remains to address gender equity. Delivering on our commitments to address racial discrimination will require a commitment by all of government to ensure increased IBPOC (Indigenous, Black and People of Colour) representation within the public service, including in government appointments. Our efforts to address systemic discrimination must also inform policy and budget decisions by reviewing all decisions through a Gender-Based Analysis Plus (GBA+) lens.
- **A better future through fighting climate change:** In 2018, our government launched our CleanBC climate action plan. CleanBC puts British Columbia on the path to a cleaner, better future by building a low-carbon economy with new clean-energy jobs and opportunities, protecting our air, land and water and supporting communities to prepare for climate impacts. It is every Minister's responsibility to ensure your ministry's work continues to achieve CleanBC's goals.
- **A strong, sustainable economy that works for everyone:** We will continue our work to support British Columbians through the pandemic and the economic recovery by investing in health care, getting people back to work, helping businesses and communities, and building the clean, innovative economy of the future. Our plan will train the workforce of tomorrow, help businesses hire and grow and invest in the infrastructure needed to build our province.

The pandemic has reminded us that we're strongest when we work together. Delivering on our commitments to people will require a coordinated effort with your cabinet and caucus colleagues, supported by the skilled professionals in the public service. You will also support your cabinet colleagues to do their work, particularly where commitments cross ministry lines.

British Columbians expect their elected representatives to work together to advance the broader public good despite their partisan perspectives. That means seeking out, fostering and championing good ideas, regardless of their origin. I expect you to reach out to elected members from all parties as you deliver on your mandate. Further, you will build thoughtful and sustained relationships through public and stakeholder engagement plans that connect with people to incorporate their perspectives early in the policy development process. These plans must include measurable outcomes and ensure active dialogue and ongoing outreach in your ministry's actions and priorities.

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Over the course of our mandate, I expect you will make progress on the following items:

- Ensure quality public education continues to be delivered during and after the COVID-19 pandemic through implementation of appropriate guidelines to ensure safety.
- Support COVID-19 recovery by fast-tracking improvements to online and remote learning, including investing in more computers and tablets, more training for teachers and support staff, and new ways to improve social e-learning to promote group interactions between students and teachers.
- Work with the Minister of Children and Family Development and the Minister of State for Child Care to integrate child care into the broader learning environment by developing a strategy to move delivery of child care into the Ministry of Education by 2023.
- Support the Minister of State for Child Care and the Minister of Children and Family Development to work toward providing universal access to before and after school care, prioritizing care on school grounds so parents know their children are safe at one place for the full work day.
- Continue to invest in new and modernized schools, including focusing on meeting seismic requirements and climate change and energy efficiency standards as set out in our CleanBC plan.
- With support from the Minister of Indigenous Relations and Reconciliation, lead work to put more Indigenous languages into B.C.'s curriculum.
- Build on investments into mental health supports for students and staff to better support children and youth with special needs and their families, so everyone involved in our kids' learning gets the help they need.
- To help make sure students are properly fed for learning, work with school districts to create more local school meal programs based on district data and priorities, and work with the Minister of Agriculture, Food and Fisheries to integrate Feed BC into this plan so that districts can include locally grown food.
- Continue to take the pressure off parents to fundraise while giving students safe, accessible playgrounds by expanding our government's Playground Fund to more schools.
- Deliver targeted investments to help make sure students have the classroom supplies they need to succeed, so parents and teachers don't have to pay the full cost out-of-pocket.
- Support the work of the Minister of Mental Health and Addictions to provide dedicated mental health teams in school districts.

Our work as a government must continually evolve to meet the changing needs of people in this province. Issues not contemplated in this letter will come forward for government action and I

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ask you to bring such matters forward for consideration by the Planning and Priorities Committee of cabinet, with the expectation that any proposed initiatives will be subject to the usual cabinet and Treasury Board oversight. Your ministry's priorities must reflect our government's overall strategic plan as determined by cabinet.

All cabinet members are expected to review, understand, and act according to the *Members' Conflict of Interest Act* and conduct themselves with the highest level of integrity. As a minister of the Crown, your conduct will reflect not only on you but on cabinet and our government. You are responsible for providing strong, professional and ethical leadership within cabinet and your ministry. You will establish a collaborative working relationship with your deputy minister and the public servants under their direction who provide the professional, non-partisan advice that is fundamental to delivering on our government's priorities. You must ensure your minister's office meets the highest standards for integrity and provides a respectful and rewarding environment for all staff.

My commitment to all British Columbians is to do my level best to make sure people's lives are better, safer and more affordable. I believe the challenges we face can and will be overcome by working together. By way of this letter, I am expressing my faith that people can expect the same commitment from you.

Sincerely,

A handwritten signature in blue ink that reads "John J. Horgan". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

John Horgan
Premier