

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

September 28, 2021, 6:30 pm
Heritage Park Middle School
33700 Prentis Avenue, Mission, BC

Pages

1. **CALL TO ORDER**
The Board Chair will acknowledge that this meeting is being held on Traditional Territory.
2. **ADOPTION OF AGENDA**
3. **DELEGATIONS/PRESENTATIONS**
4. **UNFINISHED BUSINESS**
5. **STAFF REPORTS**
 - 5.1. 2021 Framework for Enhancing Student Learning Report Action 1 - 21
 - 5.2. 2021 Annual Report Action 22 - 71
 - 5.3. 2020/2021 Statement of Financial Information Action 72 - 113
 - 5.4. 2022/2023 Minor Capital Plan Action 114 - 116
 - 5.5. Allocation of Funds Reserved for Special Purposes Action 117 - 122
6. **NEW BUSINESS**
7. **MINUTES OF PREVIOUS MEETINGS**
 - 7.1. Board of Education Public Meeting Minutes, September 21, 2021 Action 123 - 128
8. **INFORMATION ITEMS**
9. **CORRESPONDENCE**
10. **COMMITTEE MINUTES/LIAISON REPORTS**
11. **ANNOUNCEMENTS**

12. QUESTION PERIOD

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

13. ADJOURNMENT



Framework for Enhancing Student Learning: Enhancing Student Learning Report

SD75 Mission, 2021-2022

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Superintendent

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ACKNOWLEDGEMENT

We begin our Framework for Enhancing Student Learning by **acknowledging and honouring** the traditional territory and history of the Stó:lō people. **We acknowledge and honour** the four traditional territories of the following First Nation communities:

Leq'á:mel First Nation

Matheqwi First Nation

Qwó:ltl'el First Nation

Sq'ewlets

Mission Public School District **appreciates the vital role of All First Nations, Inuit, and Metis peoples, groups, and associations, residing within the school district. We acknowledge the traditional teachings of the Elders and the wisdom of their Indigenous Cultures.**

District Context

Mission Public Schools ('MPSD' or 'SD75') is a medium-sized district of over 6500 students in a growing community. In addition to the City of Mission, SD75 serves the north Fraser region from Stave Falls and Silverdale in the west to Lake Errock in the east. Mission has 13 Elementary Schools, 2 7-9 Middle Schools, an Alternate School, a Senior Secondary, and a Vocation Focused College. Just under 20% of students are of Indigenous ancestry. The last three years have seen a significant increase in students arriving in the district with diverse needs as we continue to grow.

Strategic Plan

This document details the Board's objectives for Mission Public Schools to:

- Support Honouring Culture and Territory
- Focus on being Future-Oriented
- Promote Student-Centred Learning
- Create Effective Learning Environments
- Build Quality Teaching and Leadership

The Board will also continue to advocate for enhanced public education in Mission, ensuring that the School District needs are held paramount as mandated by the School Act. It further describes our Vision, Mission, and Values.

The Strategic Plan can be found in whole at:

<https://www.mpsd.ca/Board/Trustees/Pages/default.aspx#/=>



Our Vision

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

Our Mission

Mission Public School District is committed to a **safe, equitable, and inclusive educational system** for ALL students. Mission students benefit from our diverse community, skilled staff, natural environment, and local history.

We are dedicated to honouring student voice and empowering our students to reach their potential.

Our Values

Working Together

Lifelong Learning

Thinking Beyond Today

Doing the Right Thing

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FRAMEWORK FOR ENHANCING STUDENT LEARNING

The Enhancing Student Learning Report

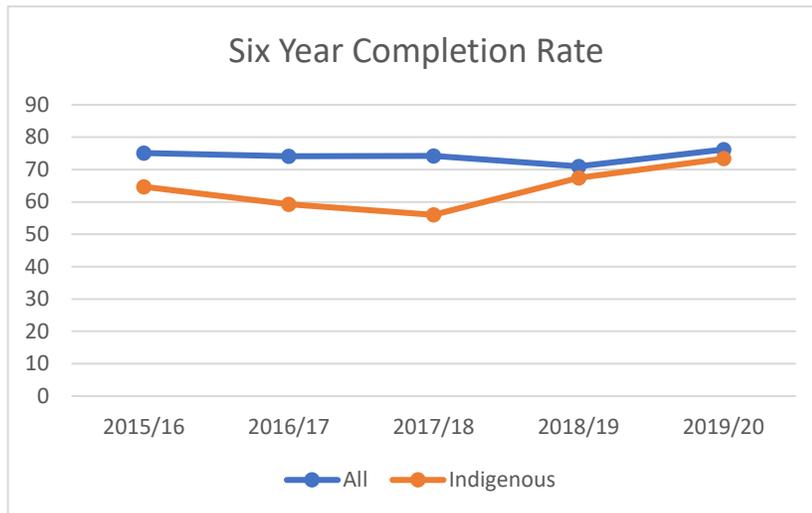
Like most districts, MPSD evaluates data in the fall from the previous year to assist in adjusting current implementation and in adjusting plans for the coming year. In the winter and spring, decisions are made based on available funding, Strategic Plan priorities, and overall enrolment. Implementation occurs via staffing and resource allocations in the late spring through September. The Budget Cycle requires numerous Special Committee of the Whole meetings - open to the public as well as stakeholders and can vary in number depending on implementation needs and budgetary constraints.



In addition to regular meetings for the Board, MPSD has both Siwal Si'wes and ongoing meetings directly with First Nations to ensure their needs are being met and their ideas and wisdom added to plans for the School District. In addition to these formal structures, open communication to the Principal of Indigenous Education, Superintendent, and Board of Education are encouraged. Data is provided in an appendix at the end of this report. Several overarching comments should be made. First, data is not perfect. Several key measures, such as Foundation Skills Assessments, are deeply flawed at the macro level as our participation rates are generally low and only about 50% of students participated this pandemic year. The pandemic has altered a number of statistics in real and artificial ways (student attendance, direction to pass students, etc) that may not reflect other 'normal' years. There is also the question of which students complete surveys and under what conditions. Finally, Data is only part of the information required to plan and implement new initiatives - or continue with old ones. Much of the work for both schools and the district is determining what the story is behind the numbers for individual students and cohorts.

Analysis

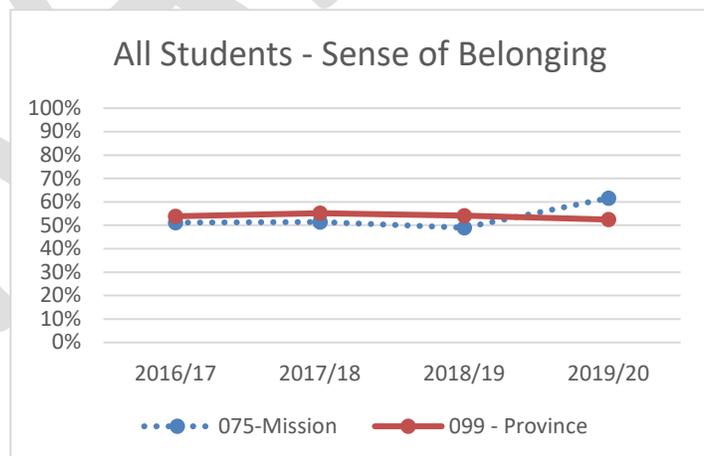
Mission Public Schools is a medium sized district in the Fraser Valley that operates as an exurb to larger municipalities in the Lower Mainland and Fraser Valley. Historically, Mission has had results moderately lower than the more western areas of the Lower Mainland/Fraser Valley. While overall results are up, we are aware this is linked to the June 2020 expectation that all students that could potentially graduate be granted completion.



It is notable that the trend was upwards and narrowing ahead of Covid, but the data needs to be taken as limited in nature. This is a common theme in all 2020 data. The Foundation Skills Assessment has a low participation rate - about 50%- but results here are slightly below provincial averages. Of particular concern is the results for students with diverse abilities - in many categories they are below provincial averages. An area that has had some improvement is in

post-secondary engagement, however it continues to be below provincial averages, especially over longer periods of time. Just slightly more than half of Mission students begin at a PSI in a timely manner.

Several social-emotional data sets show that Mission students experience positive learning environments, at or above provincial averages. This is still an important area of focus, particularly in relation to the post-pandemic recovery period. Further, please note we lack data on some specific subsets, eg Indigenous students, in relation to social-emotional data sets. MDI data indicates that our students are feeling less connected to school and community at this time. The



results for our students in some areas of Social and Emotional Learning are concerning. Based on this information, we are planning a community-wide Mental Health Day conference. Schools are using this information to explore strategies for student connectedness and well-being. Principals and Vice Principals have also attended professional development on safe schools and school climate over the 2021 summer.

An interesting example of a traditional area of concern that was significantly impacted by Covid was attendance. At Albert McMahon Elementary, for example, a typical year may see 70 students out of just over 400 missing in excess of 20 days of school. The 20-day benchmark can be misleading as some students are travelling or involved with other family events, but nonetheless, it is a useful measure of students disengaging from school life. In the 2020-21 school year, the number was 143,

with slightly lower enrolment. This means a more than double chronic absenteeism rate. More interestingly, these numbers varied from site to site - one middle school actually had improved attendance, for example.

Implementation of Strategic Plan

Below each Objective Priority Area is identified and current initiatives underway to support the implementation of the specific OPA.

Honouring Culture and Territory

- Mentor Teacher & SWSW Teacher Librarian Positions
- Stó:lō History, Halq'emeylem Language, Story & Culture Teacher
- Band Outreach Teacher/Support Worker (Covid)—becomes Indigenous Student Transitions Teacher (Fall 2021)
- Policy additions/adjustments
- Regular and ongoing meetings with Nation Education Coordinators for students living on Reserve
- Ongoing consultation with local First Nations and Siwal Si'wes Indigenous Education Advisory Council
- Elementary (new), Middle, and Secondary Indigenous Success Coaches

Future Orientation

- Resources, workshops, support to embed Indigenous world views in decision making and pedagogical practice
- Ongoing refresh of technology
- Mental Health First Aid for Frontline Workers
- Collaboration with Children & Youth Committee (Mental Health Training and Workshops)
- Technology Mentor Teacher

Student Centred Learning

- Expansion of Online opportunities for students
- Joyful Literacy, MPSD Joyful Math to support Primary years
- Assessment pilot and revised policy
- Thinking Classrooms
- Choice of electives at Secondary
- Access to music, ADST in elementary
- Schools, programmes of choice
- Expanded Mental Health Literacy Curriculum
- District Principal to support Trauma Informed Practice

Effective Learning Environments

- Accessibility Improvements (for example EVAC chairs, adjustable desks, additional ramps, inclusive technology, etc)
- Expansion of Inclusive Playgrounds
- Resources available through Learn75 Curriculum Connections <https://sd75curriculum.com/>

- District Wide Mental Health Strategy (including Complex Care & Intervention Team)
- Staff training schedules for new technology or initiatives

Quality Teaching and Leadership

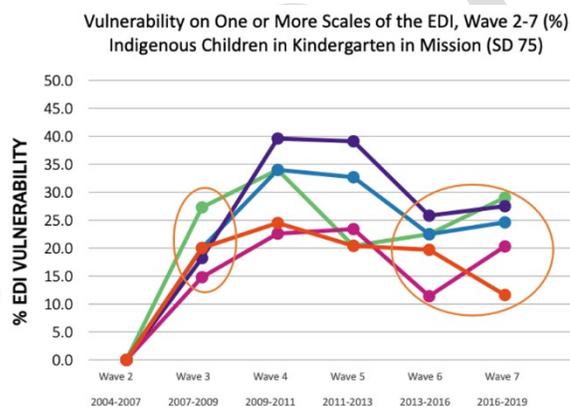
- Curriculum support teachers
- Literacy/Numeracy teachers
- Special Program from the Office of BC Human Rights for hiring/staffing
- Ongoing use of Growth Plans for leaders, School Plans, departmental plans
- Afterschool workshops offered to all staff in addition to professional development
- Collaboration and mentoring opportunities
- Racial Equity training for all staff

Equity

Mission initiated the Equity Scan in the second wave in 2019. Covid-19 revealed the reality that there are equity issues in Mission. Over 100 devices were lent out to students during the initial shutdown in the spring of 2020, and dozens of families received low-cost internet through Telus. Over 100 students and their families received food support during this time.

Equity work has shifted from policy structure and planning to implementation, with several key teacher positions based on supporting students. We are also beginning a special program to increase representative employment to better reflect the community and its needs.

Provincially, 43% of teachers feel that their students' social-emotional needs were not being met this year. Support for student and staff mental health has been vital in the last year and will



continue to be so moving forward. With SRA up over 50% from pre-pandemic levels, the need for counselling, especially at the elementary level, has been emphasized. A recent connection with UFV will allow some additional external support for students in this area. EDI data also confirms the vulnerability of Mission kindergarten students, with Indigenous students rating slightly higher than others.

A further example of the impact of

marginalization may be seen in attendance. Mission Senior Secondary, for example, had an unusual model with students attending in person part-time. While this successfully controlled covid exposures and allowed electives to continue, it did have an entropic effect on students that were already having trouble attending. In MSS grade ten English, the overall number of students missing 20+ classes was 18%. For students with designations, it was 24%, and for Indigenous students, it was 34%, almost double the overall average. Math results were more positive, however.

Conclusions

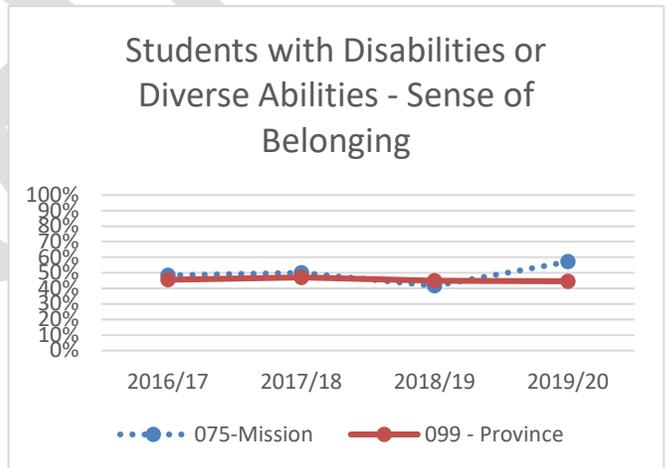
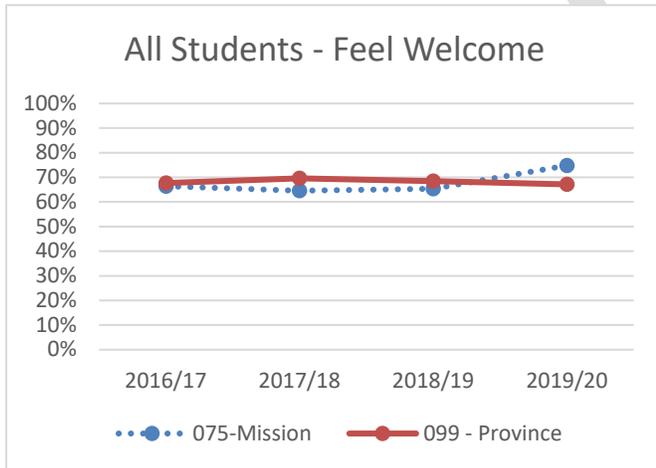
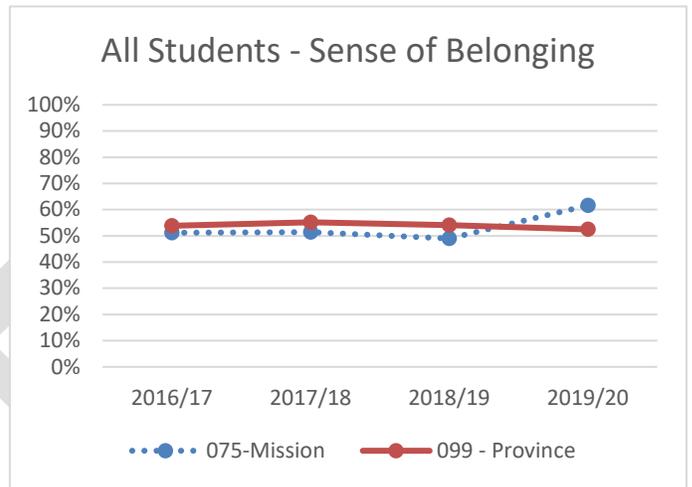
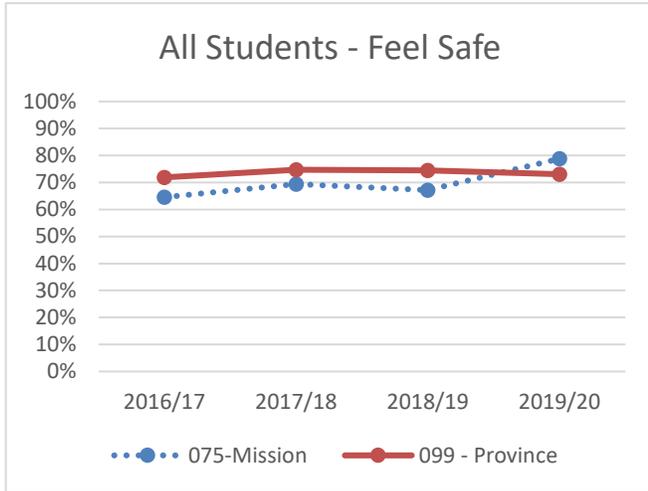
MPSD has identified a number of challenges to work on to continue to improve outcomes for all students, especially those experiencing systemic barriers. Our ongoing work in supporting excellent teaching practice, curriculum and mentoring positions, and extensive resources for Indigenous education are vital. Perhaps more importantly as we recover from

the pandemic, is our work on mental health for students, and expanding resources for teachers and schools in this area. The next several years can be seen as a sort of catch-up for not just the learning loss of the pandemic era, but also the significant impacts on social and emotional conditions for students. Larger structural challenges will continue, as we work with community organizations and post-secondary institutions to support our students' work and transition to successful and dignified lives after school. By continuing to focus on and align with our values of *Working Together*, *Lifelong Learning*, *Thinking Beyond Today*, and *Doing the Right Thing*, we are confident in building a better Mission for all our students.

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APPENDIX

Safety and Sense of Belonging



Student Learning Survey

Student Learning Survey (SLS) - Adults Care

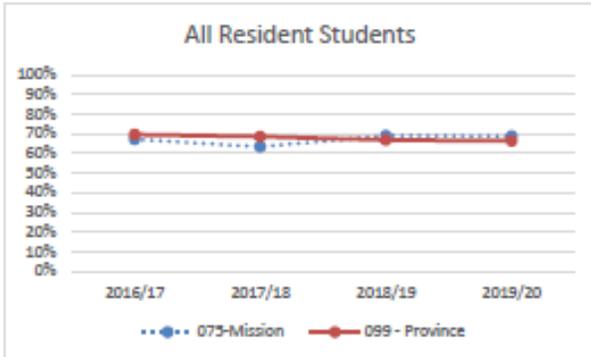


Figure 52: SLS - Adults Care - All Resident Students

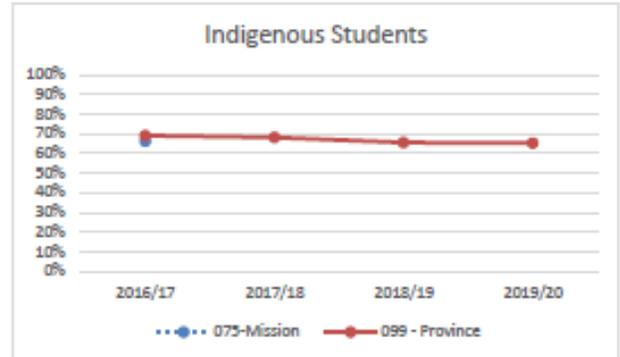


Figure 53: SLS - Adults Care - Indigenous Students

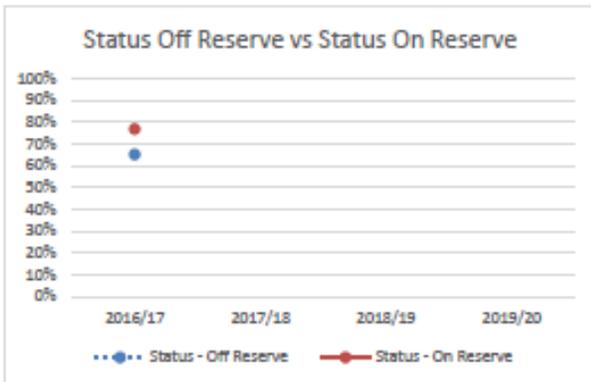


Figure 54: SLS - Adults Care - Status - Off Reserve and Status - On Reserve

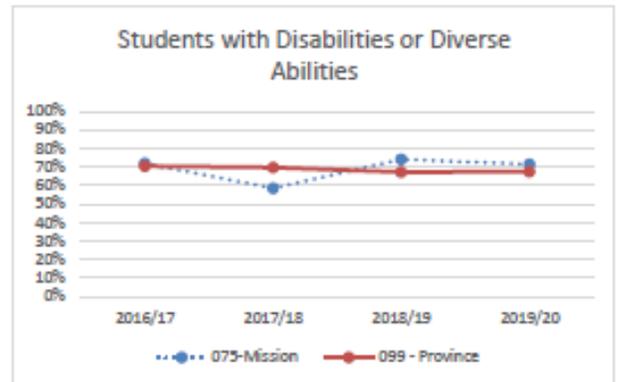


Figure 55: SLS - Adults Care - Students with Disabilities or Diverse Abilities

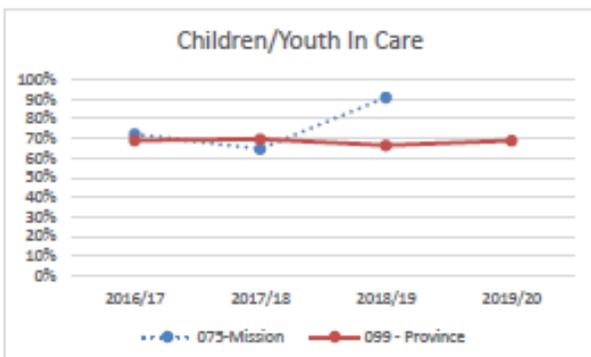
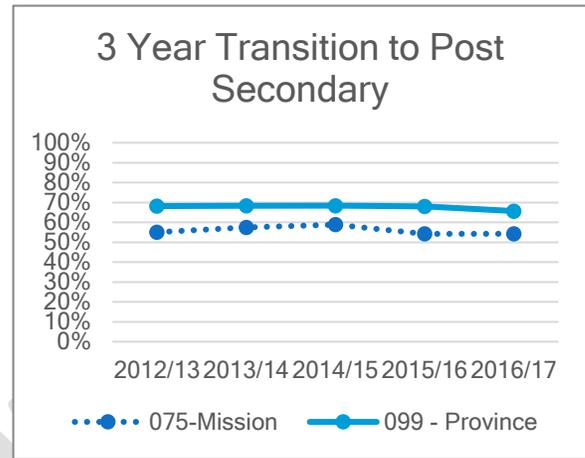
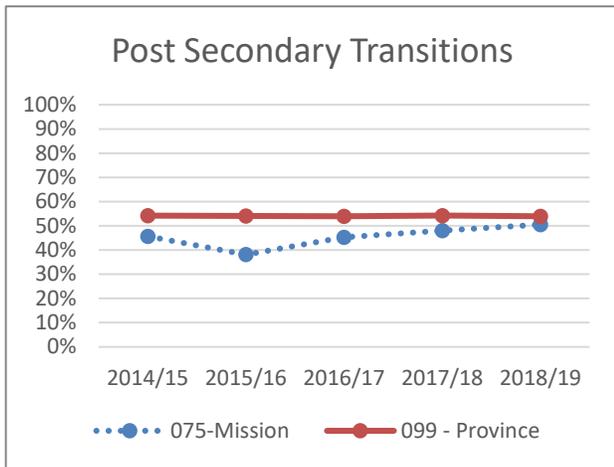
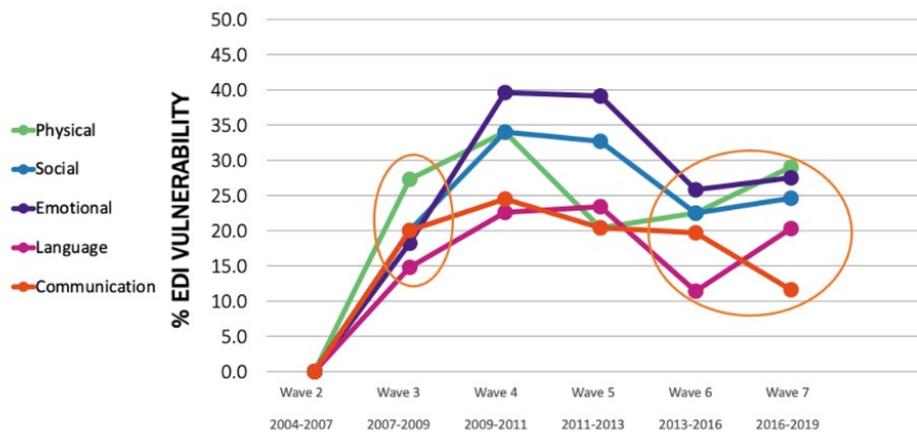


Figure 56: SLS - Adults Care - Children/Youth In Care

Transitions



Vulnerability on One or More Scales of the EDI, Wave 2-7 (%)
Indigenous Children in Kindergarten in Mission (SD 75)



MISSION SECONDARY GRADE 10	2020-2021 School Year		
	Number of Students		
	Over 20 absences	Total Students	%
ENGLISH 10 All	81	452	18
ENGLISH 10 Indigenous	25	73	34
ENGLISH 10 Designated	63	15	24
MATH 10 All	154	452	34
MATH 10 Indigenous	13	73	18
MATH 10 Designated	35	63	56
MISSION SECONDARY GRADE 10			
2018-2019			
Number of Students			
	Over 20 absences	Total Students	%
ENGLISH 10 All	71	403	18
Math 10 All	58	403	14

Foundation Skills Assessments (FSA)

Foundation Skills Assessment (FSA) Literacy - Reading - Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA Reading section)

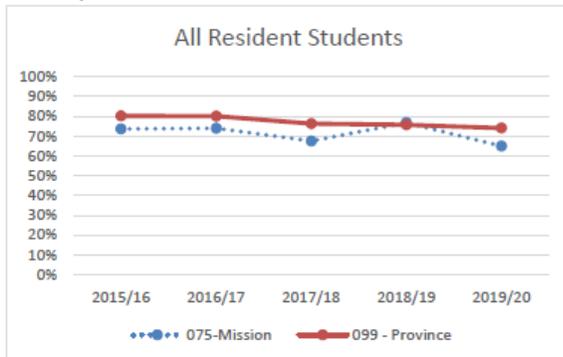


Figure 1: FSA Grade 4 Reading - All Resident Students

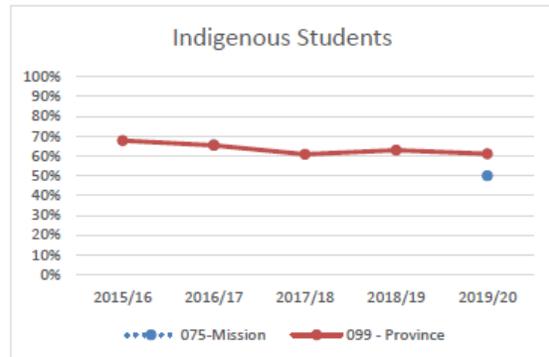


Figure 2: FSA Grade 4 Reading - Indigenous Students

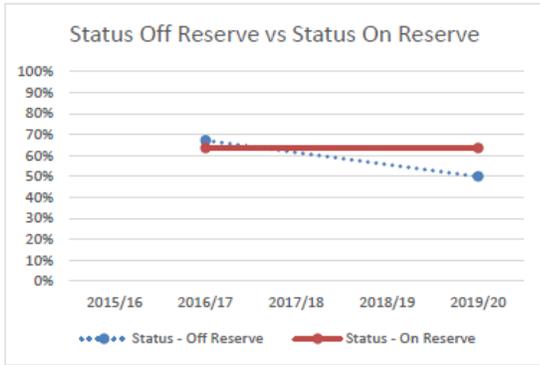


Figure 3: FSA Grade 4 Reading - Status - Off Reserve and Status - On Reserve

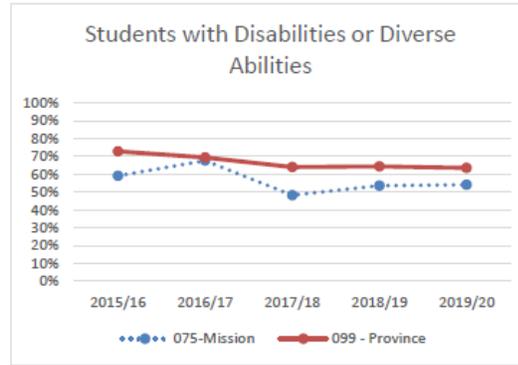


Figure 4: FSA Grade 4 Reading - Students with Disabilities or Diverse Abilities

Foundation Skills Assessment (FSA) Literacy - Reading - Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA Reading section)

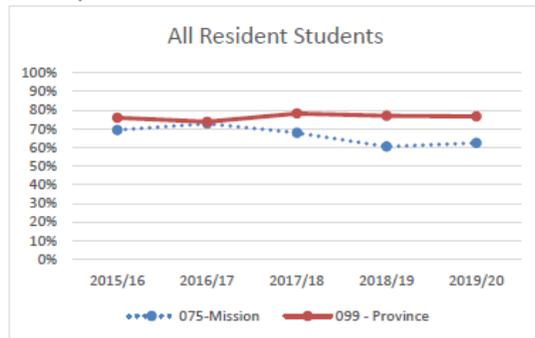


Figure 6: FSA Grade 7 Reading - All Resident Students

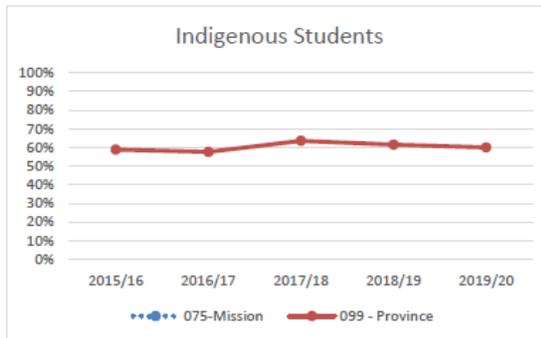


Figure 7: FSA Grade 7 Reading - Indigenous Students

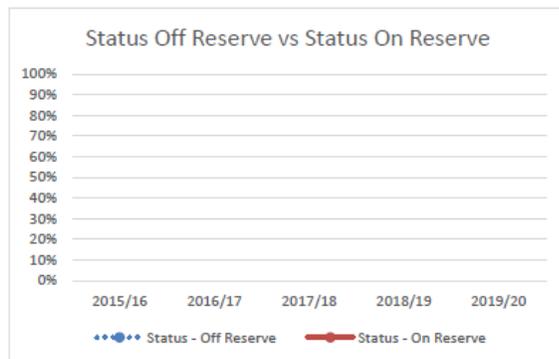


Figure 8: FSA Grade 7 Reading - Status - Off Reserve and Status - On Reserve

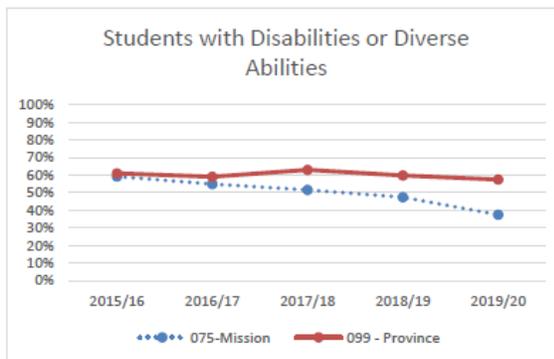


Figure 9: FSA Grade 7 Reading - Students with Disabilities or Diverse Abilities

Foundation Skills Assessment (FSA) Numeracy - Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA Numeracy section)

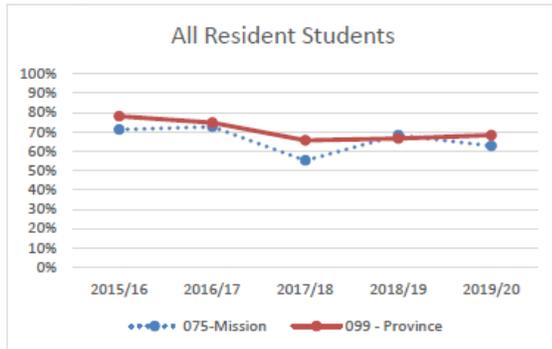


Figure 16: FSA Grade 4 Numeracy - All Resident Students

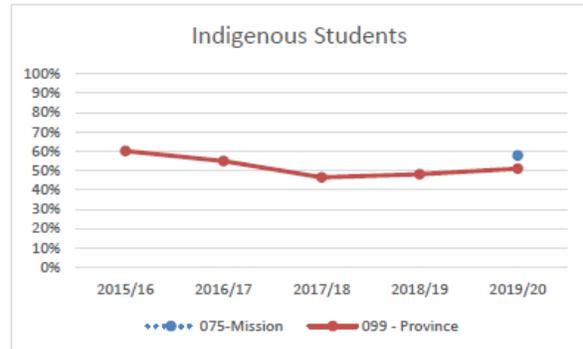


Figure 17: FSA Grade 4 Numeracy - Indigenous Students

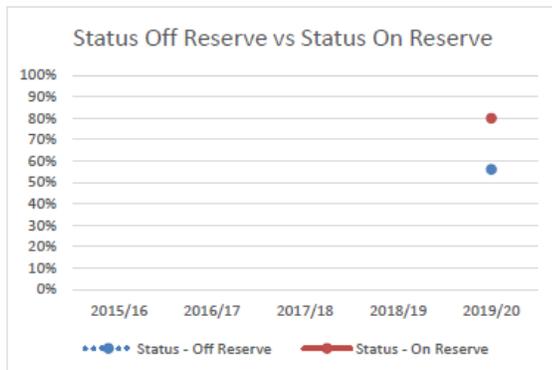


Figure 18: FSA Grade 4 Numeracy - Status - Off Reserve and Status - On Reserve

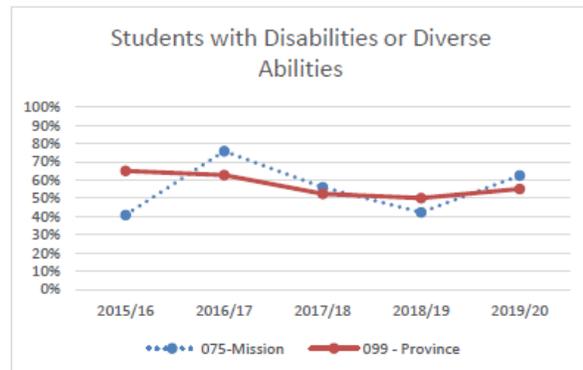


Figure 19: FSA Grade 4 Numeracy - Students with Disabilities or Diverse Abilities

Foundation Skills Assessment (FSA) Numeracy - Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA Numeracy section)

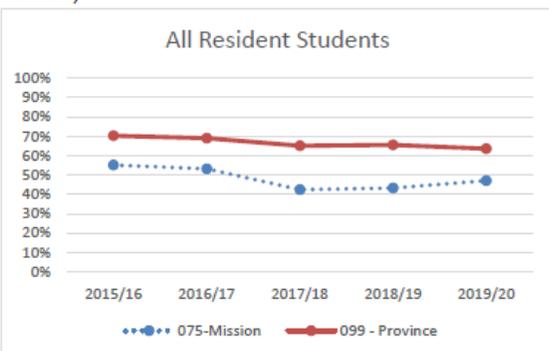


Figure 21: FSA Grade 7 Numeracy - All Resident Students

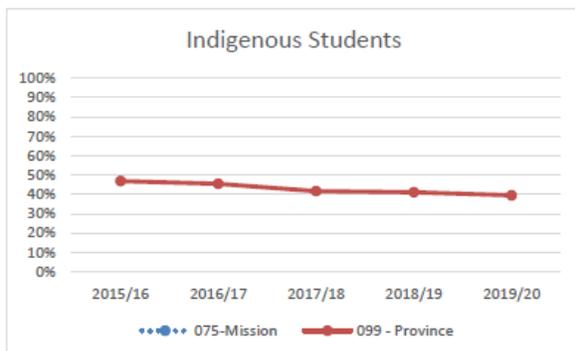


Figure 22: FSA Grade 7 Numeracy - Indigenous Students

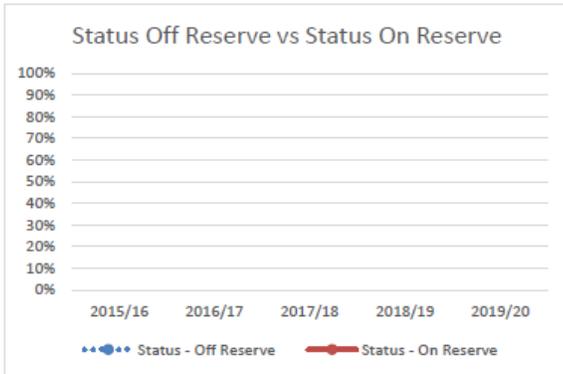


Figure 23: FSA Grade 7 Numeracy - Status - Off Reserve and Status - On Reserve

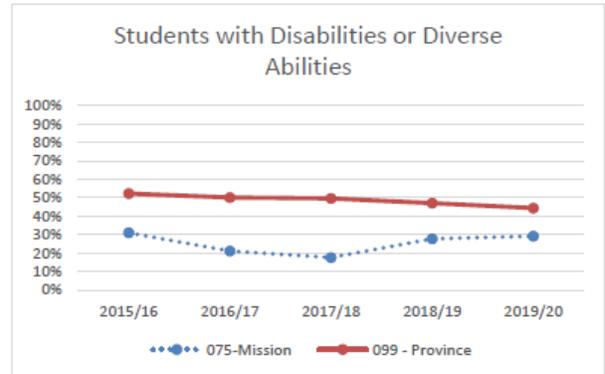


Figure 24: FSA Grade 7 Numeracy - Students with Disabilities or Diverse Abilities

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Graduation Assessment

Grade to Grade Transition

Grade to Grade Transition - Grade 10

(Portion of Grade 10 resident students who made the transition to Grade 11 in the next school year)

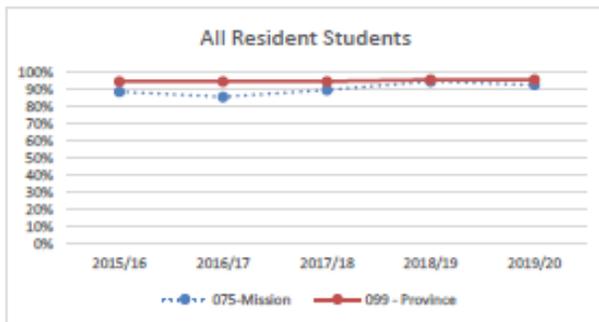


Figure 31: Transition Grade 10 to 11 - All Resident Students

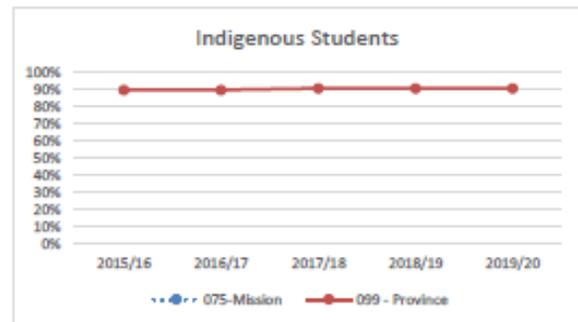


Figure 32: Transition Grade 10 to 11 - Indigenous Students

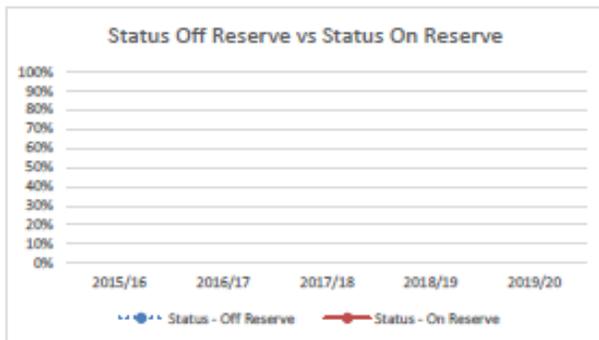


Figure 33: Transition Grade 10 to 11 - Status - Off Reserve and Status - On Reserve

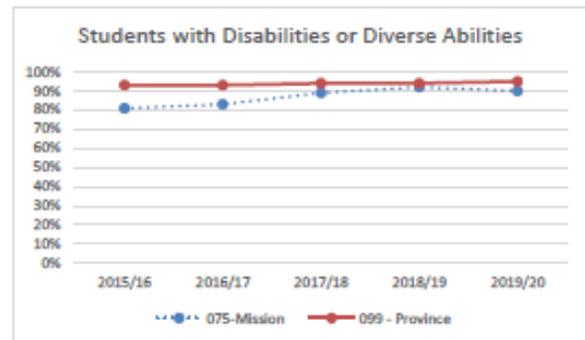


Figure 34: Transition Grade 10 to 11 - Students with Disabilities or Diverse Abilities

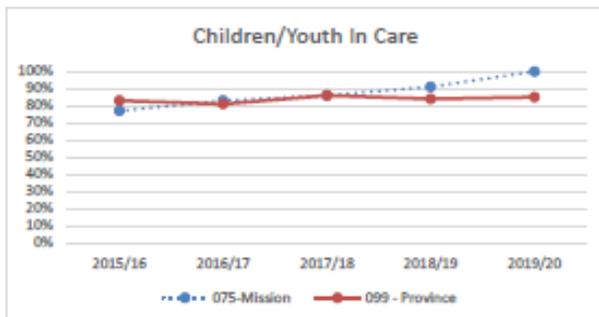


Figure 35: Transition Grade 10 to 11 - Children/Youth In Care

Grade to Grade Transition - Grade 11

(Portion of Grade 11 resident students who made the transition to Grade 12 in the next school year)

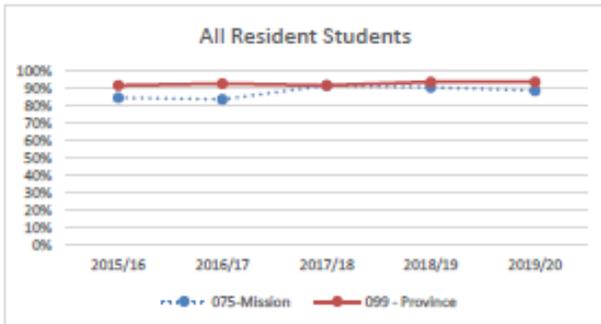


Figure 36: Transition Grade 11 to 12 - All Resident Students

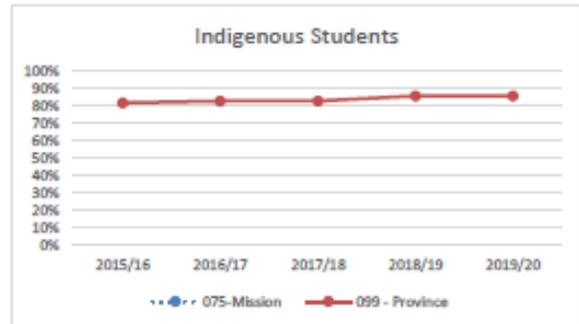


Figure 37: Transition Grade 11 to 12 - Indigenous Students

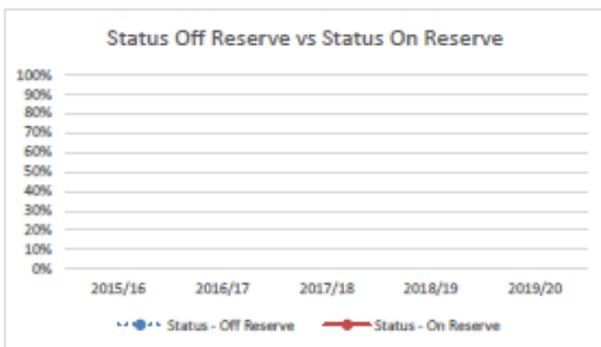


Figure 38: Transition Grade 11 to 12 - Status - Off Reserve and Status - On Reserve

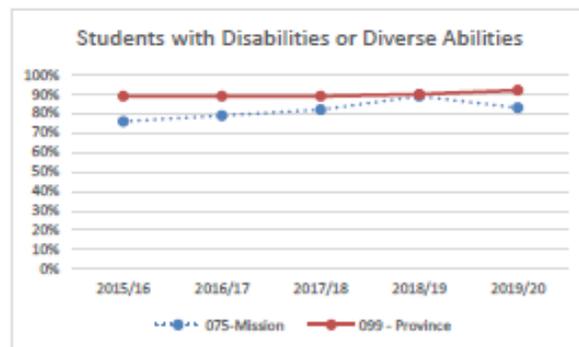


Figure 39: Transition Grade 11 to 12 - Students with Disabilities or Diverse Abilities

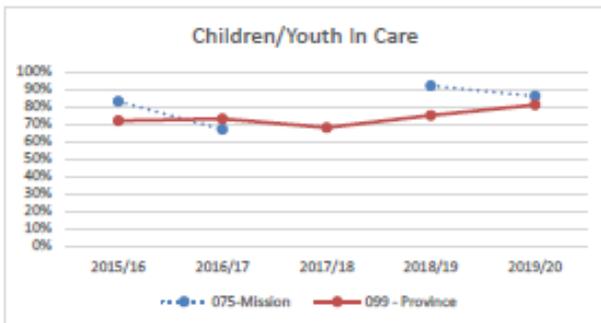


Figure 40: Transition Grade 11 to 12 - Children/Youth In Care

5 Year Completion Rate

(Portion of students who graduate with a Dogwood or Adult Dogwood within 5 years from the first time they enroll in Grade 8, adjusted for Outmigration)

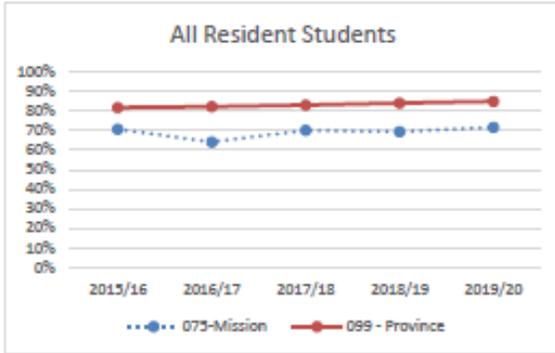


Figure 57: 5 Year Completion Rate - All Resident Students

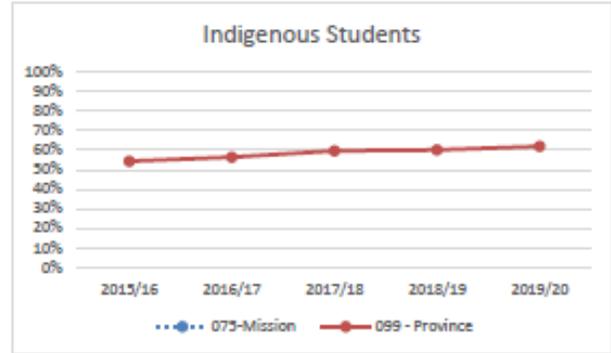


Figure 58: 5 Year Completion Rate - Indigenous Students

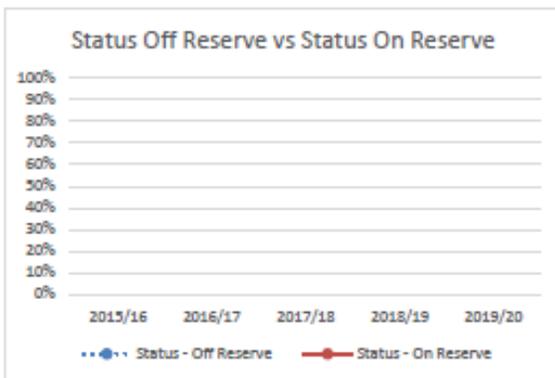


Figure 59: 5 Year Completion Rate - Status - Off Reserve and Status - On Reserve

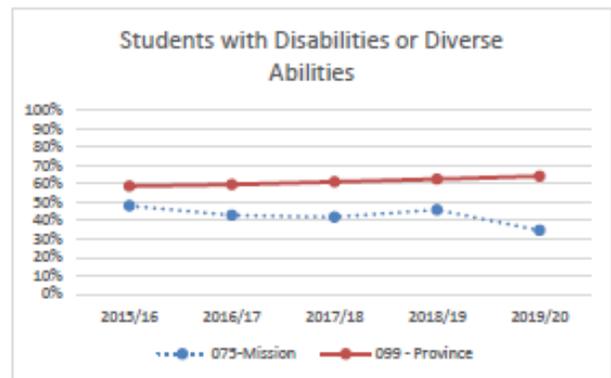


Figure 60: 5 Year Completion Rate - Students with Disabilities or Diverse Abilities

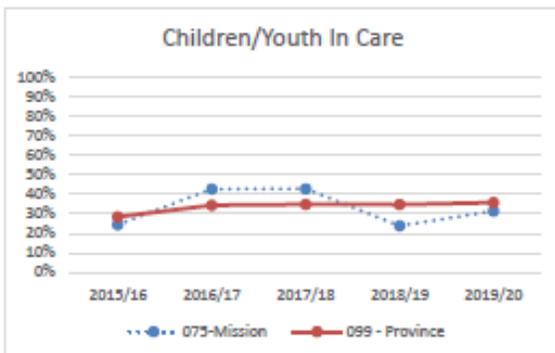
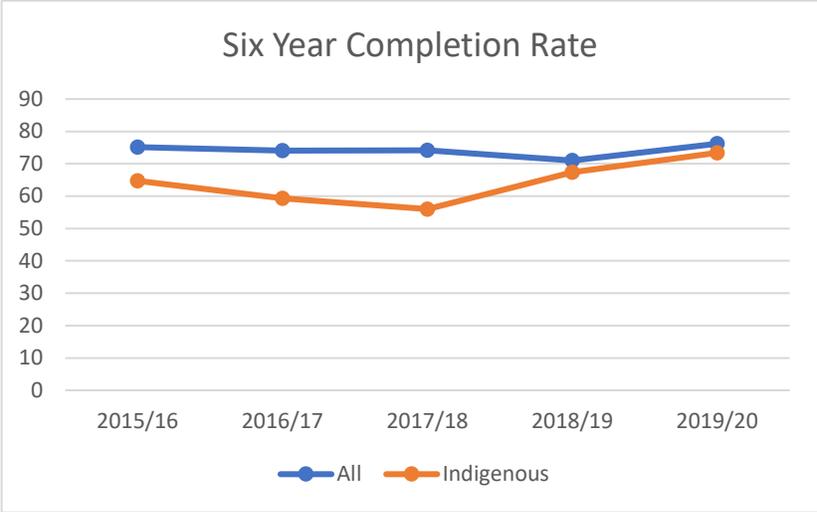


Figure 61: 5 Year Completion Rate - Children/Youth In Care



DRAFT

ITEM 5.2 Action File No. 7610.10

TO: Board of Education
FROM: C. Becker, Secretary Treasurer
SUBJECT: Annual Report

Recommendation

THAT the 2021 Annual Report be reviewed, amended as necessary and approved for release before September 30, 2021.

1. Summary:

The annual report summarizes the school district's operations for the 2020/2021 year. The report includes the summary from Framework for Enhancing Student Learning report, the Financial Statement Discussion and Analysis, and the Audited Financial Statements.

The report is presented in September to meet the Ministry's reporting timelines for the Framework for Enhancing Student Learning, and the Financial Statement Discussion and Analysis.

2. Background:

Since 2017, the school district has issued an annual report providing additional information regarding the previous year, including additional analysis of the financial state of the school district. This report continues this practice.

The Ministry of Education has added additional reporting requirements, including a report on the Framework for Enhancing Student Learning, and a report of the Financial Statement Discussion and Analysis. These additional reporting requirements are similar information that was provided in previous annual reports, and as such, the Annual Report has been modified to include these additional reporting requirements. To align with these additional reporting timelines, the Annual Report should be published prior to September 30th for submission to the Ministry.

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:

- a. 2021 Annual Report

2021 ANNUAL REPORT

June 30, 2021



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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, and are still here. We are grateful to Quo:lt'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 with all First Nations, Metis and Inuit Peoples and we seek to further enhance these relationships from a place of honour, respect, and trust.

Learning and working at schools during the Covid-19 pandemic has brought unprecedented challenges and changes. Enhanced cleaning protocols, masks, cohorts and changing guidelines from the Provincial Health Officer made this school year incredibly unique. Despite the challenges, staff came together and provided the best possible learning environments and experiences for our students. I would like to take this opportunity to thank each and every staff member of Mission Public Schools for the remarkable work you have done this year.

After an unfortunate student incident at Heritage Park Middle school in January, several measures were taken to ensure student safety at school and in the community. An online School Safety Forum took place in February and included educators, parents, community representatives and experts. Each school was tasked with engaging student and staff feedback about school safety. Safer Schools Together assisted with several training events, such as Virtual Risk Assessment for Administrators. They also provided the district with a report reviewing our overall processes and policies. Implementing their recommendations will continue to be a priority for the Board moving forward.

Relationships with the municipal and provincial government are key to the advocacy work of the Board. The Board met with the mayor and council and MLA's multiple times this year. Our community is growing, and the Board is working closely with the City of Mission to manage capacity in our schools. During the October provincial election, a replacement for Mission Secondary School was promised and the Board is in the process of meeting Ministry requirements to get the project underway.

The Board continued its work with the Equity Scan – 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. The Board's role is to ensure that our processes, plans and policies are structured to create equity. This work is ongoing, and the Board is committed to this important work.

Anti-racism policy is also a priority for the Board. A draft Anti-Racism policy was created in the Spring and was reviewed by stakeholders, including feedback from the MSS Social Justice 12 Class. We look forward to formally adopting this policy in the Fall of 2021. As part of this work, the Board has engaged in a district-wide Anti-Racism Group, in which approximately 80 individuals, from all levels of staff, participated in sessions, exploring personal bias, white privilege, and structural barriers. There is much to learn, and the Board recognizes the need for continued action if we are to achieve equality, equity, and justice.

In a year that was like no other, Mission Public Schools has remained committed to our values of Working Together, Lifelong Learning, Thinking Beyond Today and Doing the Right Thing. As we move into a post-pandemic world, let us take what we have learned from these difficult circumstances and begin to reimagine what learning looks like moving forward.

School Trustee Tracy Loffler, Board Chair





Message from the Superintendent

This year was not ordinary. The implications of the pandemic are vast. The academic loss is significant, but the impact on mental health for students, families, and staff are even more so. We know we have much work to do in the coming year to support everyone as we move through this era.

Despite the tumultuous year we have faced, it has been a privilege to navigate the District through this year, and I am very pleased with the fantastic work teachers, principals, support workers, and district staff have put in to help ensure that our students have lives filled with choice, dignity, and contentment.

We have faced many challenges and become a better organization because of it – for example, the Equity Scan and dialogue about equity and anti-racism has continued throughout the year, and the pandemic has highlighted inequities that we are working through addressing. Significant Mental Health supports and workshops are occurring throughout the District. Innovative formats and instructional practices have occurred repeatedly in our schools, and mentor teachers have supported their colleagues across our schools. Work to support student safety and empowerment has been taken to another level through the second half of the year, as the pandemic has impacted student health and conduct in many schools. Finally, sound fiscal management has meant our schools were well resourced and managed.

Near the end of June, schools had to close for several days due to extraordinarily hot weather, well above forty Celsius. The realities of extreme weather, forest fires, and other climate impacts are not something our schools were well designed to contend with, and certainly a challenge for us to work on. But our resilient and flexible staff have consistently impressed us with their innovation, resourcefulness, and determination to support our students as we embrace the values of Working Together, Lifelong Learning, Thinking Beyond Today and Doing the Right Thing. We are ready for 2021-22!

Angus Wilson, Superintendent of Schools

Organization

As per the *School Act*, the Board of Education of School District No. 75 (Mission), also known as Mission Public School District (MPSD), is a corporation responsible for the improvement of student achievement in the school district. MPSD is governed by a board of five (5) elected trustees serving a four-year term. The Trustees currently serving on the board were elected in October 2018. The next election is scheduled for October 2022.

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

Strategic Plan

The Board updated MPSD's strategic plan and the Mission, Vision, and Values. The Board committed to reviewing the plan annually, considering any progress made to advance the plan. To view a copy of the Strategic Plan visit mpsd.ca > Board of Education > Mission, Vision and Strategic Plan or click [here](#).

Vision, Mission, Values

Vision

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

Mission

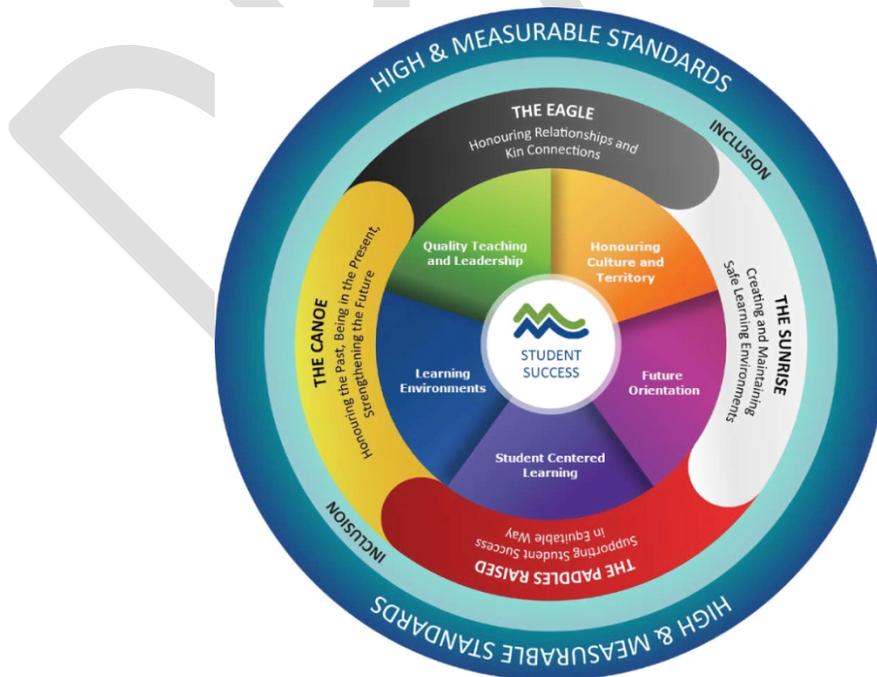
Mission Public School District is committed to a safe, equitable and inclusive educational system for ALL students. Mission students benefit from our diverse community, skilled staff, natural environment, and local history. We are dedicated to honouring student voice and empowering our students to reach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

Values

Working Together
Lifelong Learning
Thinking Beyond Today
Doing the Right Thing

Strategic Priorities

The strategic 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 the direction for the organization and provides guidelines for evaluation. 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 has been delayed. This report begins to incorporate reporting out on the strategic plan.



Service Area

MPSD is a school district in the Central Fraser Valley approximately one hour east of Vancouver British Columbia. The school district extends eastward along the north side of the Fraser River from Mission in the west to Deroche and Lake Errock in the east.

We humbly work on the Traditional, Ancestral, Unceded and Shared lands of the Stó:lō people, of Quo:lt'l'el, Leq'á:mel, Matheqwi and Sq'e`wlets, who have been inhabitants of this land since time immemorial.

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.

Students

Board of Education

- **Superintendent**
 - International Program
- **Assistant Superintendent**
 - Schools, Inclusive Education, Indigenous Education, Curriculum, & Assessment
- **Secretary-Treasurer**
 - Finance, Technology, Human Resources, Facilities, Health and Safety, & Transportation

Schools and Programs

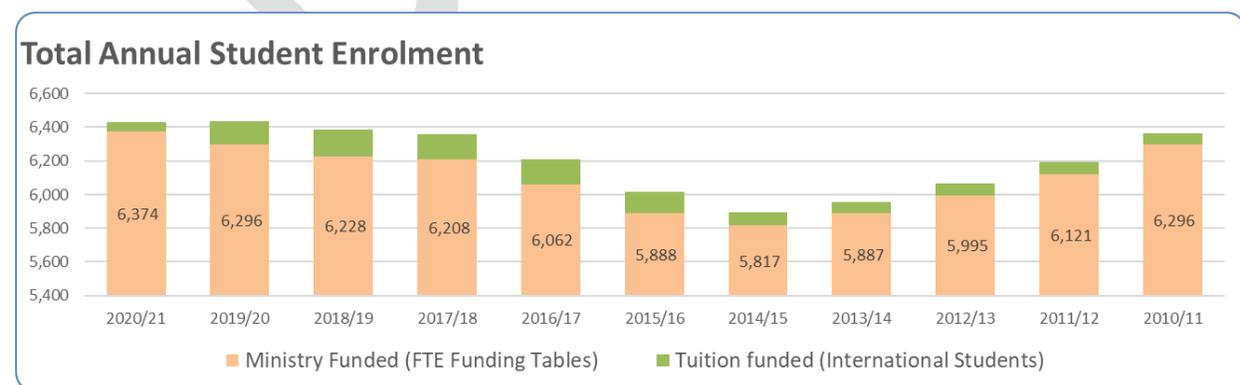
The School District provides public education to approximately 6,500 full-time equivalent (FTE) students in thirteen elementary schools, two middle schools, one secondary school, an alternate school, a trades college, and through distributed learning. In addition to regular K-12 education services, Mission Public Schools also provides a French Immersion program, an arts-based K-6 school, a traditional K-6 school, and outdoor education programs.

The secondary school is structured to offer education for grades 10 to 12, allowing students to select from an extremely broad selection of courses for the most personalized 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. However, in 2020/2021, international students decreased due to the pandemic and the curtailing of international travel. The following table and chart summarize and graphically display the total annual enrolment.

Total Annual Student Enrolment											
											
Schools	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13	2011/12	2010/11
Ministry Funded (FTE Funding Tables)	6,374	6,296	6,228	6,208	6,062	5,888	5,817	5,887	5,995	6,121	6,296
Tuition funded (International Students)	55	138	156	149	145	127	77	66	70	70	70
(excludes Riverside Tuition Students)	6,429	6,434	6,384	6,357	6,207	6,015	5,894	5,953	6,065	6,191	6,366
Growth #	-5	50	27	150	192	121	-59	-238	-301	-175	
Growth %	-0.1%	0.8%	0.4%	2.5%	3.3%	2.1%	-1.0%	-3.9%	-4.8%	-2.8%	



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. The September 2020 data was not required by the Ministry due to the pandemic. The following table includes the information on the employees as of September 2020, had the report been submitted. The report is not a full accounting of all staffing positions, as additional positions to support the COVID cleaning protocols are part of the Special Purpose funds, and are not included on the 1530 report.

Mission Public School District								
Employees - Based on the September Report (1530)								
	September	2020 **	2019	2018	2017 *	2016	2015	2014
<u>Total Employees</u>								
Instruction		558.576	550.033	550.281	545.802	522.459	501.106	490.297
TTOC on Contract		0.000	12.000	22.000	2.000			
Class Room Enhancement*		54.014	54.000	54.000	43.000			
District Administration		26.071	27.971	25.071	23.857	23.857	21.000	22.000
Operations and Maintenance		67.463	69.538	70.463	65.339	58.000	58.200	51.100
Transportation		14.544	15.494	14.013	13.082	12.116	11.044	10.475
		720.668	729.036	735.828	693.080	616.432	591.350	573.872
<u>% of workforce</u>								
Instruction		85.00%	84.50%	85.11%	84.95%	84.76%	84.74%	85.44%
District Administration		3.62%	3.84%	3.41%	3.44%	3.87%	3.55%	3.83%
Operations and Maintenance		9.36%	9.54%	9.58%	9.43%	9.41%	9.84%	8.90%
Transportation		2.02%	2.13%	1.90%	1.89%	1.97%	1.87%	1.83%
		100.00%	100.00%	100.00%	99.71%	100.00%	100.00%	100.00%

NOTE: A small portion of other FTE are included in other Special Purpose Funds, such as Learning Improvement Funds for Education Assistants, French Coordination, and for the COVID funding that are not included in the 1530 report, or in the above table.

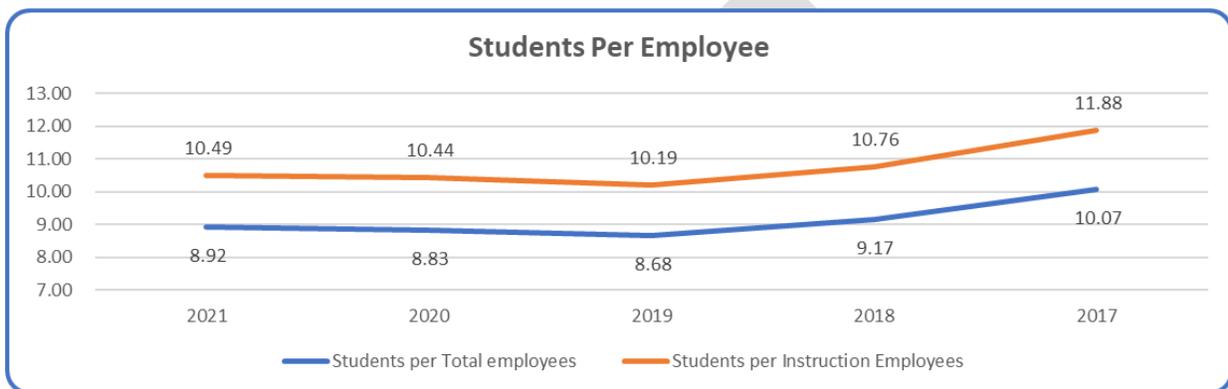
* In 2017, language regarding class size and composition was restored, requiring additional teaching staff. An additional 54 teachers were starting in the 2017/2018 Year. These additional teachers are recorded in a special purpose fund which is not accounted for on the 1530 report.

** The 1530 report was not required for submission for the fall of 2020. This report includes the employee data that would have been reported, had the report been submitted.

Student / Employee Ratios

An additional analysis of the operations comparing the number of students per employee measures the efficiency of the school district's operation over time. As most of the staffing cost is related to instruction, the following graph also shows the total number of students per instructional employee. Instructional employees include teachers, principals, and vice-principals, as well as education assistants, youth care workers, and indigenous liaison workers.

The graph also demonstrates the shift in staffing that occurred in 2018 with the restored language, and the increased number of teachers hired – reducing the average number of students to employees.



Enhancing Student Learning

Like most districts, MPSD evaluates data in the fall from the previous year to assist in adjusting current implementation and in adjusting plans for the coming year. In the winter and spring, decisions are made based on available funding, Strategic Plan priorities, and overall enrolment. Implementation occurs via staffing and resource allocations in the late spring through September. The Budget Cycle requires numerous Special Committee of the Whole meetings – open to the public as well as stakeholders and can vary in number depending on implementation needs and budgetary constraints.

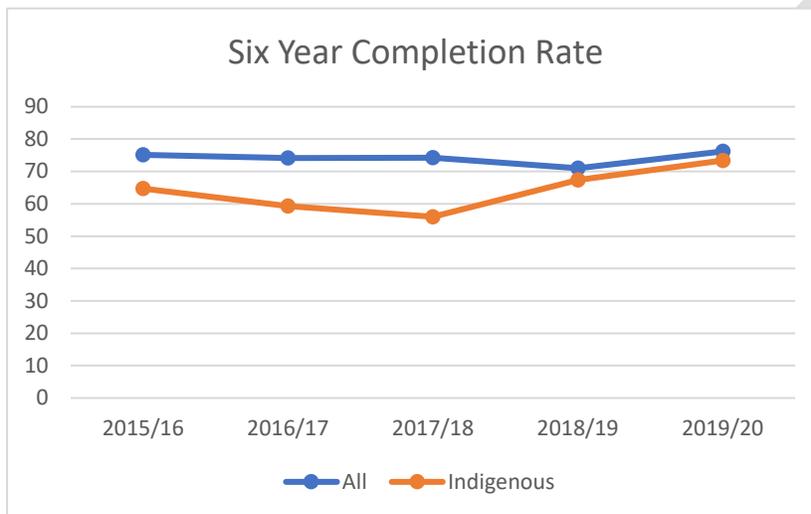


In addition to regular meetings for the Board, MPSD has both Siwal Si’wes and ongoing meetings directly with First Nations to ensure their needs are being met and their ideas and wisdom added to plans for the School District. In addition to these formal structures, open communication to the Principal of Indigenous Education, Superintendent, and Board of Education are encouraged.

Data is provided in an appendix at the end of this report. Several overarching comments should be made. First, data is not perfect. Several key measures, such as Foundation Skills Assessments, are deeply flawed at the macro level as our participation rates are generally low and only about 50% of students participated this pandemic year. The pandemic has altered a number of statistics in real and artificial ways (student attendance, direction to pass students, etc) that may not reflect other ‘normal’ years. There is also the question of which students complete surveys and under what conditions. Finally, Data is only part of the information required to plan and implement new initiatives – or continue with old ones. Much of the work for both schools and the district is determining what the story is behind the numbers for individual students and cohorts.

Analysis

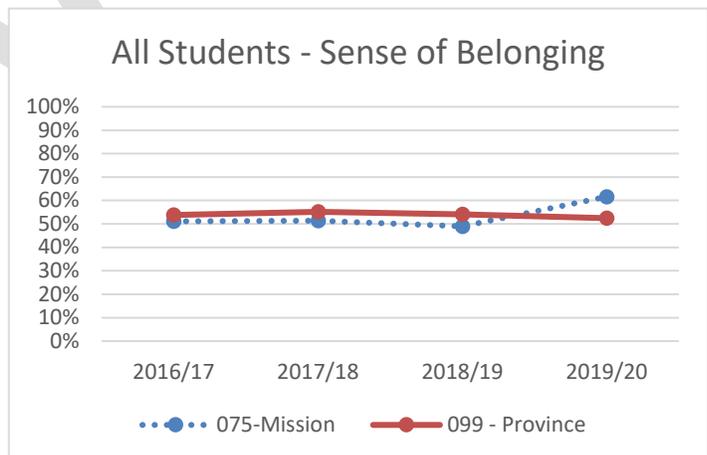
Mission Public Schools is a medium sized district in the Fraser Valley that operates as an exurb to larger municipalities in the Lower Mainland and Fraser Valley. Historically, Mission has had results moderately lower than the more western areas of the Lower Mainland/Fraser Valley. While overall results are up, we are aware this is linked to the June 2020 expectation that all students that could potentially graduate be granted completion.



It is notable that the trend was upwards and narrowing ahead of Covid, but the data needs to be taken as limited in nature. This is a common theme in all 2020 data. The Foundation Skills Assessment has a low participation rate – about 50% – but results here are slightly below provincial averages. Of particular concern is the results for students with diverse abilities – in many categories they are below provincial averages. An area that has had

some improvement is in post-secondary engagement, however it continues to be below provincial averages, especially over longer periods of time. Just slightly more than half of Mission students begin at a PSI in a timely manner.

Several social-emotional data sets show that Mission students experience positive learning environments, at or above provincial averages. This is still an important area of focus, particularly in relation to the post-pandemic recovery period. Further, please note we lack data on some specific subsets, eg Indigenous students, in relation to social-emotional data sets. MDI data indicates that our students are feeling less connected to school and community at this time. The results for our students in some areas of Social and Emotional Learning are concerning. Based on this information, we are planning a community-wide Mental Health Day conference. Schools are using this information to explore strategies for student connectedness and well-being. Principals and Vice Principals have also attended professional development on safe schools and school climate over the 2021 summer.



An interesting example of a traditional area of concern that was significantly impacted by Covid was attendance. At Albert McMahon Elementary, for example, a typical year may see 70 students out of just over 400 missing in excess of 20 days of school. The 20-day benchmark can be misleading as some students are travelling or involved with other family events, but nonetheless, it is a useful measure of students disengaging from school life. In the 2020-21 school year, the number was 143, with slightly lower enrolment. This means a more than double chronic absenteeism rate. More interestingly, these numbers varied from site to site – one middle school actually had improved attendance, for example.

Implementation of Strategic Plan

Below each Objective Priority Area is identified and current initiatives underway to support the implementation of the specific OPA.

Honouring Culture and Territory

- Mentor Teacher & SWSW Teacher Librarian Positions
- Stó:lō History, Halq'emeylem Language, Story & Culture Teacher
- Band Outreach Teacher/Support Worker (Covid)—becomes Indigenous Student Transitions Teacher (Fall 2021)
- Policy additions/adjustments
- Regular and ongoing meetings with Nation Education Coordinators for students living on Reserve
- Ongoing consultation with local First Nations and Siwal Si'wes Indigenous Education Advisory Council
- Elementary (new), Middle, and Secondary Indigenous Success Coaches

Future Orientation

- Resources, workshops, support to embed Indigenous world views in decision making and pedagogical practice
- Ongoing refresh of technology
- Mental Health First Aid for Frontline Workers
- Collaboration with Children & Youth Committee (Mental Health Training and Workshops)
- Technology Mentor Teacher

Student Centred Learning

- Expansion of Online opportunities for students
- Joyful Literacy, MPSD Joyful Math to support Primary years
- Assessment pilot and revised policy
- Thinking Classrooms
- Choice of electives at Secondary
- Access to music, ADST in elementary
- Schools, programmes of choice
- Expanded Mental Health Literacy Curriculum
- District Principal to support Trauma Informed Practice

Effective Learning Environments

- Accessibility Improvements (for example EVAC chairs, adjustable desks, additional ramps, inclusive technology, etc)
- Expansion of Inclusive Playgrounds
- Resources available through Learn75 Curriculum Connections <https://sd75curriculum.com/>
- District Wide Mental Health Strategy (including Complex Care & Intervention Team)
- Staff training schedules for new technology or initiatives

Quality Teaching and Leadership

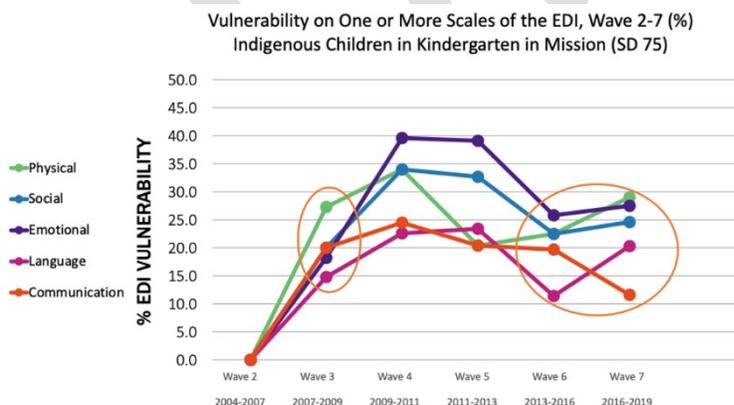
- Curriculum support teachers
- Literacy/Numeracy teachers
- Special Program from the Office of BC Human Rights for hiring/staffing
- Ongoing use of Growth Plans for leaders, School Plans, departmental plans
- Afterschool workshops offered to all staff in addition to professional development
- Collaboration and mentoring opportunities
- Racial Equity training for all staff

Equity

Mission initiated the Equity Scan in the second wave in 2019. Covid-19 revealed the reality that there are equity issues in Mission. Over 100 devices were lent out to students during the initial shutdown in the spring of 2020, and dozens of families received low-cost internet through Telus. Over 100 students and their families received food support during this time.

Equity work has shifted from policy structure and planning to implementation, with several key teacher positions based on supporting students. We are also beginning a special program to increase representative employment to better reflect the community and its needs.

Provincially, 43% of teachers feel that their students' social-emotional needs were not being met this year. Support for student and staff mental health has been vital in the last year and will continue to be



so moving forward. With SRA up over 50% from pre-pandemic levels, the need for counselling, especially at the elementary level, has been emphasized. A recent connection with UFV will allow some additional external support for students in this area. EDI data also confirms the vulnerability of Mission kindergarten students, with Indigenous students rating slightly higher than others.

A further example of the impact of marginalization may be seen in attendance. Mission Senior Secondary, for example, had an unusual model with students attending in person part-time. While this successfully controlled covid exposures and allowed electives to continue, it did have an entropic effect on students that were already having trouble attending. In MSS grade ten English, the overall number of students missing 20+ classes was 18%. For students with designations, it was 24%, and for Indigenous students, it was 34%, almost double the overall average. Math results were more positive, however.

Conclusions

MPSD has identified a number of challenges to work on to continue to improve outcomes for all students, especially those experiencing systemic barriers. Our ongoing work in supporting excellent teaching practice, curriculum and mentoring positions, and extensive resources for Indigenous education are vital. Perhaps more importantly as we recover from the pandemic, is our work on mental health for students, and expanding resources for teachers and schools in this area. The next several years can be seen as a sort of catch-up for not just the learning loss of the pandemic era, but also the significant impacts on social and emotional conditions for students. Larger structural challenges will continue, as we work with community organizations and post-secondary institutions to support our students' work and transition to successful and dignified lives after school.

By continuing to focus on and align with our values of *Working Together*, *Lifelong Learning*, *Thinking Beyond Today*, and *Doing the Right Thing*, we are confident in building a better Mission for all our students.



Financial Statement Discussion and Analysis

The following information is based on information 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 first statement in the Financial Statements – Statement 1, Statement of Financial Position, provides an accounting of the financial position of the School District at the end of the accounting period. This statement is often similar to the balance sheet, which is a familiar term used in business accounting.

The statement includes information on financial assets and liabilities, and capital assets and liabilities. The statement includes a calculation of net debt (net liabilities) and the accumulated surplus. The statement includes the combined impact of the financial and asset activities.

The following table provides an overview of the district’s financial position including the financial assets, liabilities, net debt, non-financial assets, and the accumulated surplus for the past five years. The accumulated surplus of the school district increased this past year.

	2021	2020	2019	2018	2017
Financial Assets	\$ 17,299,155	\$ 13,733,019	\$ 12,579,828	\$ 14,717,102	\$ 15,018,287
Liabilities					
General	12,205,186	10,801,373	10,698,518	11,212,130	10,427,178
Deferred Capital	51,036,859	52,340,359	53,510,984	53,727,585	53,342,952
Net Debt	<u>\$ (45,942,890)</u>	<u>\$ (49,408,713)</u>	<u>\$ (51,629,674)</u>	<u>\$ (50,222,613)</u>	<u>\$ (48,751,843)</u>
Non-Financial Assets					
Prepays	229,116	329,813	249,762	252,336	79,203
Tangible Capital Assets	76,120,347	77,942,358	80,199,488	80,838,474	79,824,185
Accumulated Surplus	<u>\$ 30,406,573</u>	<u>\$ 28,863,458</u>	<u>\$ 28,819,576</u>	<u>\$ 30,868,197</u>	<u>\$ 31,151,545</u>

Accumulated Surplus

The statement of financial position summarizes the accumulated surplus of the school district. The surplus is comprised of an operating surplus and a capital surplus. The surplus position of the school district improved again this past school year, as summarized in the following table.

The school district generated an operating surplus of \$1.9 million in 2021 (\$1.0 million in 2020). The Capital Surplus generally declines each year, due to amortization of capital assets, except in years where there are significant improvements or additions at schools.

Accumulated Surplus	2021	2020	2019	2018	2017
Operating Surplus (Schedule 2)	3,419,930	1,515,599	506,156	914,371	2,629,279
Capital Surplus (schedule 4)	26,986,643	27,347,859	28,313,420	29,953,826	28,522,266
	\$ 30,406,573	\$ 28,863,458	\$ 28,819,576	\$ 30,868,197	\$ 31,151,545
Change in Operating Surplus	1,904,331	1,009,443	(408,215)	(1,714,908)	1,624,990
Change in Capital Surplus	(361,216)	(965,561)	(1,640,406)	1,431,560	1,645,321

Reserves and Unrestricted Surplus

The operating surplus allows the school district to reserve unspent funds for future projects and initiatives, and to establish a contingency reserve to guard against future financial risks. The funds reserved in 2021 increased by \$1.894 million in 2021, allowing the school district to reserve \$1.365 for contingencies, \$500,000 for strategic initiatives, and still retain \$516,459 in unallocated surplus. This unallocated surplus could support unfunded pandemic-related costs in the next school year. In addition to the funds in the contingency, the strategic initiatives reserve, the local capital account, and school accounts, there are funds reserved for targeted programs as per funding agreements.

Reserves and Unrestricted Surplus					
	2021	2020	2019	2018	2017
Accumulated Operating Reserves					
Internally Restricted Operating Reserves					
Indigenous Education - targeted	\$ 235,935	\$ 157,976	\$ -	\$ -	\$ 50,288
Equity Scan	9,205	16,777	-	-	-
Addressing learning impacts	204,997	-	-	-	-
Employee benefit plans	-	-	-	-	282,910
Student learning grant	-	-	-	-	191,309
Service Improvement	72,875	-	-	-	-
Teacher Mentorship	140,000	-	-	-	-
Strategic Initiatives	500,000	-	-	-	-
Contingency	1,365,000	-	-	-	600,073
Targeted Funding	2,528,012	174,753	-	-	1,124,580
School and departments	375,459	250,183	236,653	403,559	258,566
Total restricted operating reserves	2,903,471	424,936	236,653	403,559	1,383,146
Unrestricted surplus (deficit)	516,459	1,090,663	269,503	510,812	1,246,133
Total operating reserve funds	3,419,930	1,515,599	506,156	914,371	2,629,279
Capital Reserves					
Local capital – allocated to projects	204,842	554,151	536,528	1,557,242	1,063,930
Local capital – unallocated	462,029	123,456	191,861	392,075	471,290
Total capital reserves	666,871	677,607	728,389	1,949,317	1,535,220
Total operating and capital reserves	\$ 4,086,801	\$ 2,193,206	\$ 1,234,545	\$ 2,863,688	\$ 4,164,499
Change from prior year	\$ 1,893,595	\$ 958,661	\$(1,629,143)	\$(1,300,811)	\$ 1,626,091
Reserve funds available for expenditures in addition to annual revenues					

Financial Health

Separating the financial assets from the capital and fixed assets provides additional information on the financial health of the school district. Overall, The financial health of the school district improved this school year.

In the analysis, financial assets include cash and cash equivalents (available to use) and accounts receivable. The financial liabilities include accounts payable and short-term debt, unearned revenue, deferred operating revenue, unspent deferred capital revenue, and a liability for future employee benefits.

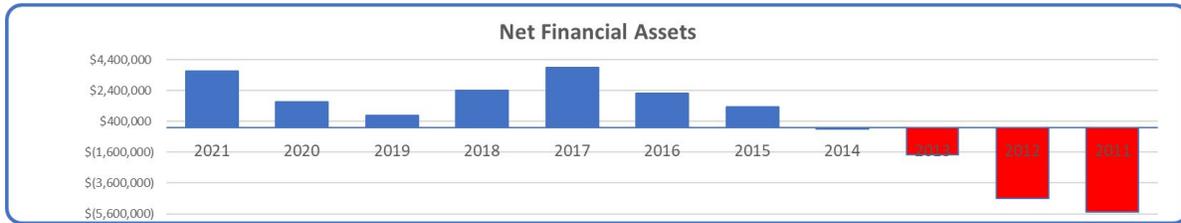
The unspent deferred capital revenue that is included in the deferred capital revenue account is separated out below. This deferred capital revenue is primarily from School Site Acquisition Charges from new development in Mission and the Regional District. The amounts received in the past two years have grown considerably (\$168,031 in 2021, and 171,726 in 2020). This indicates significant growth in housing units, which will translate into enrolment growth as more families move to the community.

Operating and Capital Assets	2021	2020	2019	2018	2017
Operating Financial Assets	5,093,969	2,931,646	1,881,310	3,504,972	4,591,109
Operating Fixed Assets	229,116	329,813	249,762	252,336	79,203
Deferred Capital - unspent (sched 4D)	(1,416,949)	(1,248,918)	(1,077,192)	(1,074,285)	(686,478)
Deferred Capital - spent (sched 4C)	(49,619,910)	(51,091,441)	(52,433,792)	(52,653,300)	(52,656,474)
Tangible Capital Assets	76,120,347	77,942,358	80,199,488	80,838,474	79,824,185
Accumulated Surplus	\$ 30,406,573	\$ 28,863,458	\$ 28,819,576	\$ 30,868,197	\$ 31,151,545

The following table summarizes the data used to measure the financial health of the school district. The deferred capital unspent revenue is added to the general liabilities, to calculate the liquidity ratios.

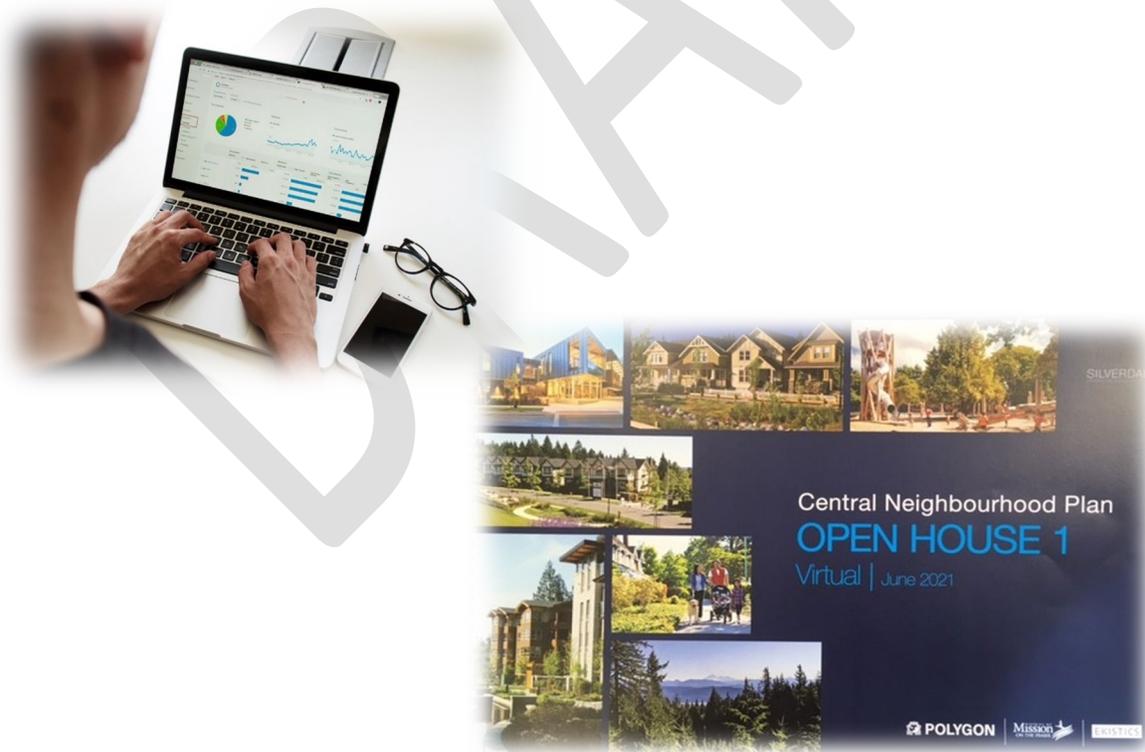
Net Financial Assets	2021	2020	2019	2018	2017
Financial Assets	\$ 17,299,155	\$ 13,733,019	\$ 12,579,828	\$ 14,717,102	\$ 15,018,287
Cash and Equivalents	\$ 15,821,622	\$ 12,210,340	\$ 11,751,465	\$ 14,149,921	\$ 13,948,830
Liabilities	\$ 13,622,135	\$ 12,050,291	\$ 11,775,710	\$ 12,286,415	\$ 11,113,656
Net Financial Assets	\$ 3,677,020	\$ 1,682,728	\$ 804,118	\$ 2,430,687	\$ 3,904,631
Operating Revenue	\$ 79,826,227	\$ 76,108,344	\$ 72,809,014	\$ 70,857,059	\$ 64,126,295

The net financial assets of the school district have increased again, putting the school district in a more solid financial position. The following chart shows the change that occurred in the past 10 years – as updated to remove the unspent deferred capital revenue.



The financial assets / general liabilities ratio measures the ability of the school district to meet its financial obligations. This ratio improved from a low of 1.07 in 2019 to 1.27 in 2021. A more critical measure is the cash and equivalents available to meet liabilities. This ratio increased from a low of 1.0 in 2019 to 1.16 in 2021. This ratio should always be greater than 1.0.

Liquidity	2021	2020	2019	2018	2017
Financial Assets / Liabilities	1.27	1.14	1.07	1.20	1.35
Cash & Equivalents / Liabilities	1.16	1.01	1.00	1.15	1.26

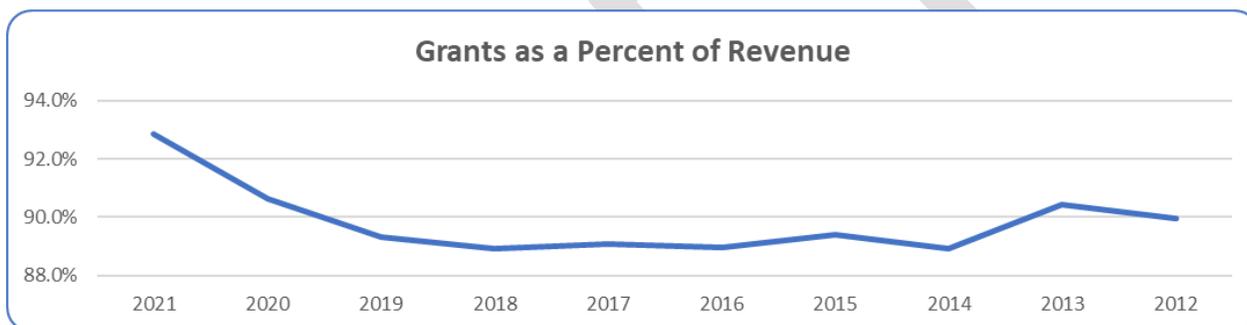


Financial Operations

Revenues

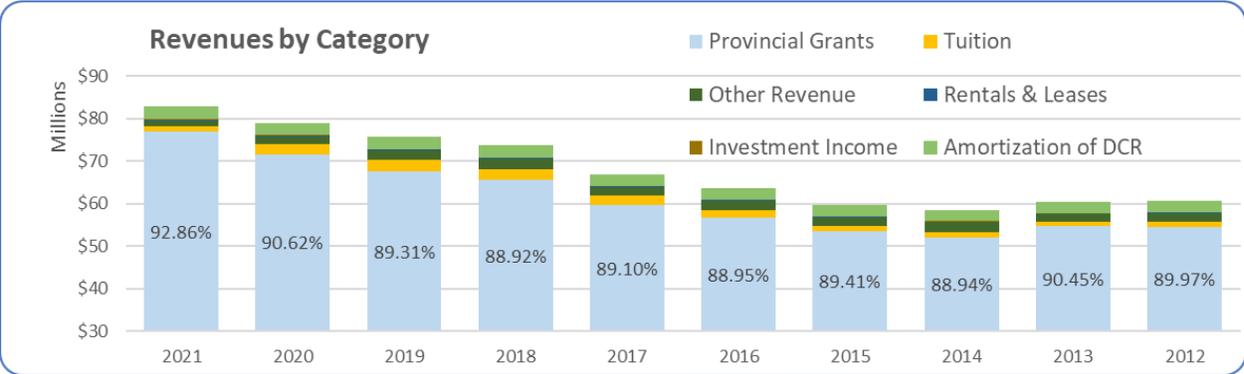
Most of the School District's revenue comes from Provincial Grants (92.9% in 2021, 90.6% in 2020). This is a significant risk to the School District, as there is limited ability to generate other funding sources, which limits the school district activities.

Grant revenue increased by over \$5 million (7.38%) due to one-time COVID funding, labour settlement funding, increased student enrolment and increases to the funding base rates. Despite student enrolment growth overall, the grant revenue change related to the increase in student enrolment was negatively impacted by the movement of students from regular school enrolment to distributed learning, which is funded at a lower rate. The increase to the grants exceeded the budgeted grant revenue by \$917K, primarily due to holdback funds released by the Ministry late in the year, increased February and May student counts, and deferred capital revenue recognized for capital projects not subject to amortization.



Tuition revenue declined by \$924K due to a reduction in international student enrolment. Tuition revenue represents 1.69% of total revenues in 2021 (2020 – 2.94%). Other revenue decreased by \$613K as a reduction in school activities during the year (field trips, international trips, and activities) resulting in lower school-generated revenues. Other revenue was also impacted by the reduction in support funding for the Clarke Theatre, as mid-year the theatre operations transferred to the District of Mission. Although regular user group rental income decreased due to the pandemic, rental was relatively unchanged as filming revenue offset some of the tenant revenue loss. Investment earnings decreased by approximately \$35K due to the lower interest rate environment. Other revenue, rent, and investments combined represent 1.86% of total revenues in 2021 (2020 – 2.76%). Most of the revenue decline is due to the pandemic.

Overall, revenue increased by 4.78% in 2021 (4.42% in 2020) and exceeded the budget projection by \$246K. The most notable changes from the budgeted revenue are the increase to provincial grants (\$917K), and the reduction in other revenues (\$811K). The following chart shows the shift of revenues over the past ten years.

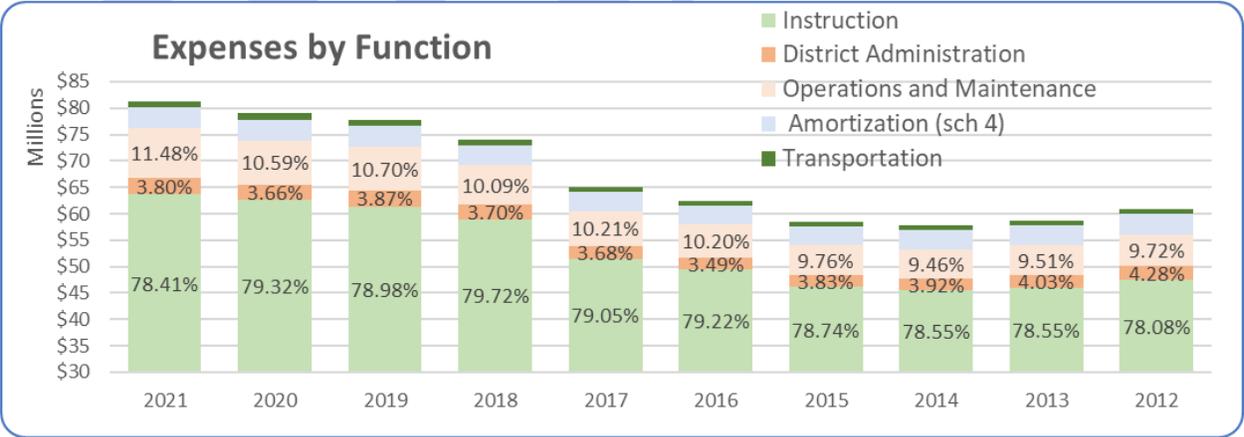


Expenses

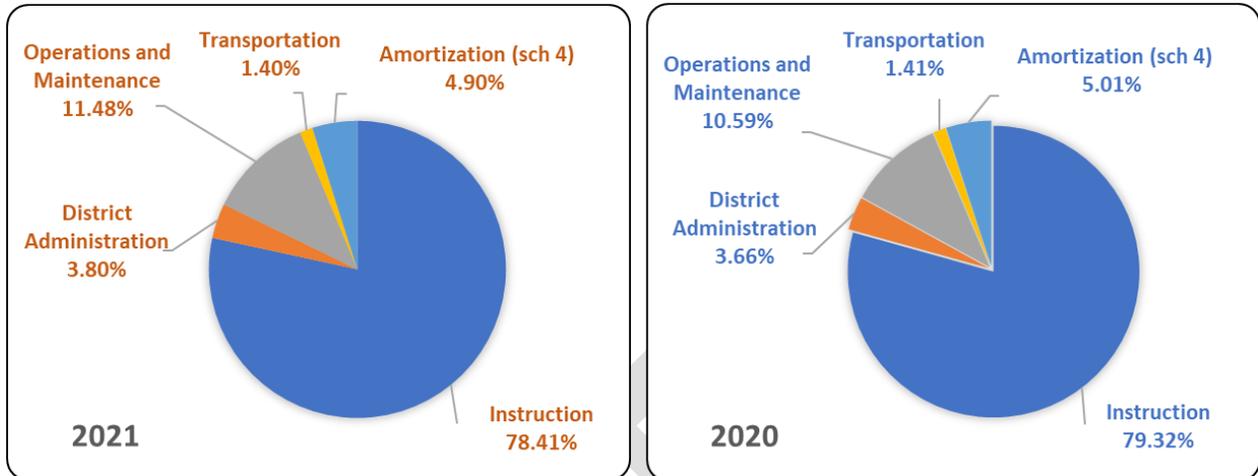
In 2021, total expenses were \$81.3M which was an increase of 2.89% over 2020 (1.61% increase in 2020). The primary driver of the increase was the expense related to the one-time provincial and federal COVID funding. Compared to budget, total expenses were lower by \$2.8M. This was a result of fewer activities during the year, reduced compensation expense related to absences and the inability to fill positions during the pandemic, mostly Education Assistants and Teachers’ Teaching on Call, and reduced expenditure on professional development and other service and supply budgets.

By Function

As is expected, the majority of expenses are related to instruction. Instruction costs were 78.41% of total expenses in 2021 (79.32% in 2020). While instruction costs from 2020 increased by \$1.07M to \$63.7M in 2021 (\$62.6M in 2020), instruction costs were less than budget by approximately \$2.4M.



Percentage of Total Expenses



The allocation of costs across the functional areas of the operation was relatively consistent. However, in 2021 there was a slight shift of funds allocated to Operations and Maintenance, primarily due to the increased costs for cleaning and HVAC systems due to the pandemic.

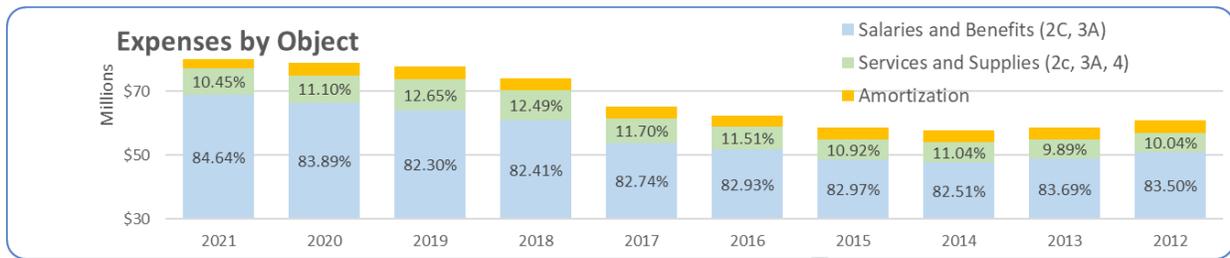
By Object

Salaries and benefits increased by \$2.5M to \$68.78 million (2020 - \$66.25M). The change to the salary and benefit cost is due to the increase in the number of employees, primarily related to the COVID funding provided, as well as an increase in base salaries, length of service increases, and an increase in benefit usage which was impacted significantly during the prior year when the pandemic started. The percent of expenses in 2021 related to salaries and benefits is 84.64%, which is an increase from 83.89% in 2020.

Compared to the prior year, service and supply expenses decreased by \$270K to \$8.49M (10.4% of expenses) from \$8.76M in 2020 (11.1% of expenses). The decrease in services and supplies is primarily related to the reduced activity associated with school-generated funds, and reductions in Pro-D, travel, and other services, but offset by significant spending related to COVID response and increased utility costs.

As compared to budget, salary and benefits were \$1.08M less than the budget of \$69.8M (1.5%), service and supplies were \$1.99M less than the budgeted \$10.48M (19%), while amortization was \$48K less than budget.

The salary and benefit variance from the budget was driven by absences and position fill challenges during the pandemic, as noted previously, primarily due to shortages of education assistants and teachers teaching on call, and made more challenging by the late confirmation of the second federal covid funding instalment. The service and supply budget variance is related to the significant reduction in activities associated with school-generated funds (field trips, events, other), in addition to lower spend in professional development, school operating budgets, and other services.



Operating surplus / (Deficit)

The School District ended the 2021 year with an operating surplus of \$2,555,119 compared to \$1,092,157 in 2020, resulting in a significantly better financial position than expected. The operations improved the financial position of the District by approximately \$1.5M. The amended budget had projected an operating deficit of \$494,170 and a drawing from reserves to fund operations.

	Operating Surplus				
	2021	2020	2019	2018	2017
Revenues - excluding amortized deferred revenue	\$ 79,826,227	\$ 76,108,344	\$ 72,809,014	\$ 70,857,059	\$ 64,126,295
Expenses - excluding capital amortization	77,271,108	75,016,187	73,799,125	70,192,830	61,507,868
Operating/Special purpose surplus (deficit)	\$2,555,119	\$1,092,157	(\$990,111)	\$664,229	\$2,618,427
Operating surplus as % of operating revenue	3.20%	1.44%	-1.36%	0.94%	4.08%
Interfund transfers (capital)	\$ 650,788	\$ 82,714	\$ (581,896)	\$ 2,379,137	\$ 1,515,556
Surplus (deficit) after interfund - to (from) reserve	\$1,904,331	\$1,009,443	(\$408,215)	(\$1,714,908)	\$1,102,871
Transfer (to) / from reserves	(\$1,904,331)	(\$1,009,443)	\$408,215	\$1,714,908	(\$1,102,871)
	-	-	-	-	-
Operating surplus as % of operating revenue	3.20%	1.44%	-1.36%	0.94%	4.08%
Transfer to Capital as % of Operating Revenue	0.82%	0.11%	-0.80%	3.36%	2.36%

The improved financial position is primarily due to the special one-time federal and provincial COVID funding to meet the needs of spending related to COVID response, and the inability to staff in certain areas, which resulted in reduced spending in various operational areas due to the pandemic. With the surplus, the School District has been able to set aside contingency funds and start a fund for Strategic Initiatives, which will help target some spending in specific areas of need. However, with special COVID funding ending in 2020-21, school and operational activities and related costs forecast to return to a more normal level, and many additional areas of need identified, the School District must continue to maintain tight control overspending.



Audited Financial Statements

School District No 75 (Mission)

June 30, 2021

DRAFT

School District No. 75 (Mission)

June 30, 2021

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School District No. 75 (Mission)

MANAGEMENT REPORT

Version: 9694-8948-6966

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 Tracy Loffler	September 24, 2021
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Angus Wilson	September 24, 2021
Signature of the Superintendent	Date Signed
Original signed by Corien Becker	September 24, 2021
Signature of the Secretary Treasurer	Date Signed



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

INDEPENDENT AUDITORS' REPORT

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

To the Minister of Education, Province of British Columbia

Opinion

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

- the statement of financial position as at June 30, 2021
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies
(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2021 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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



We also:

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

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

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

KPMG LLP

Chartered Professional Accountants

Abbotsford, Canada

September 21, 2021

School District No. 75 (Mission)

Statement of Financial Position

As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	15,821,622	12,210,340
Accounts Receivable		
Due from Province - Ministry of Education	545,553	256,930
Due from First Nations	35,058	125,910
Other (Note 3)	896,922	1,139,839
Total Financial Assets	<u>17,299,155</u>	<u>13,733,019</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	49,380	
Other (Note 4)	8,386,141	7,722,175
Unearned Revenue (Note 5)	1,205,734	902,754
Deferred Revenue (Note 6)	1,523,345	1,191,457
Deferred Capital Revenue (Note 7)	51,036,859	52,340,359
Employee Future Benefits (Note 8)	1,040,586	984,987
Total Liabilities	<u>63,242,045</u>	<u>63,141,732</u>
Net Debt	<u>(45,942,890)</u>	<u>(49,408,713)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 11)	76,120,347	77,942,358
Prepaid Expenses	229,116	329,813
Total Non-Financial Assets	<u>76,349,463</u>	<u>78,272,171</u>
Accumulated Surplus (Deficit) (Note 20)	<u>30,406,573</u>	<u>28,863,458</u>

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

Original signed by Tracy Loffler September 24, 2021

Signature of the Chairperson of the Board of Education Date Signed

Original signed by Angus Wilson September 24, 2021

Signature of the Superintendent Date Signed

Original signed by Corien Becker September 24, 2021

Signature of the Secretary Treasurer Date Signed

School District No. 75 (Mission)

Statement of Operations
Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	75,542,976	76,459,901	71,131,433
Other	427,181	430,850	474,561
Tuition	1,270,400	1,398,001	2,322,031
Other Revenue	2,049,417	1,238,002	1,850,762
Rentals and Leases	190,600	216,660	212,095
Investment Income	65,000	82,813	117,462
Amortization of Deferred Capital Revenue	3,007,060	2,973,354	2,912,410
Total Revenue	<u>82,552,634</u>	<u>82,799,581</u>	<u>79,020,754</u>
Expenses (Note 19)			
Instruction	66,109,669	63,711,015	62,643,480
District Administration	3,291,056	3,088,751	2,893,598
Operations and Maintenance	13,469,466	13,317,604	12,325,609
Transportation and Housing	1,202,988	1,139,096	1,114,185
Total Expense	<u>84,073,179</u>	<u>81,256,466</u>	<u>78,976,872</u>
Surplus (Deficit) for the year	<u>(1,520,545)</u>	<u>1,543,115</u>	<u>43,882</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		28,863,458	28,819,576
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>30,406,573</u></u>	<u>28,863,458</u>

School District No. 75 (Mission)

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Surplus (Deficit) for the year	<u>(1,520,545)</u>	<u>1,543,115</u>	43,882
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,420,790)	(2,163,347)	(1,703,555)
Amortization of Tangible Capital Assets	4,033,435	3,985,358	3,960,685
Total Effect of change in Tangible Capital Assets	<u>612,645</u>	<u>1,822,011</u>	2,257,130
Acquisition of Prepaid Expenses	(200,000)	(229,116)	(329,813)
Use of Prepaid Expenses	329,813	329,813	249,762
Total Effect of change in Other Non-Financial Assets	<u>129,813</u>	<u>100,697</u>	(80,051)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(778,087)</u>	<u>3,465,823</u>	2,220,961
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>3,465,823</u>	2,220,961
Net Debt, beginning of year		(49,408,713)	(51,629,674)
Net Debt, end of year		<u>(45,942,890)</u>	<u>(49,408,713)</u>

School District No. 75 (Mission)

Statement of Cash Flows
Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,543,115	43,882
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	45,146	(694,316)
Prepaid Expenses	100,696	(80,051)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	713,346	355,350
Unearned Revenue	302,980	(469,605)
Deferred Revenue	331,888	160,164
Employee Future Benefits	55,599	56,946
Amortization of Tangible Capital Assets	3,985,358	3,960,685
Amortization of Deferred Capital Revenue	(2,973,354)	(2,912,410)
Bylaw Capital Spend on Non-Capital Items	(339,226)	(280,884)
Total Operating Transactions	3,765,548	139,761
Capital Transactions		
Tangible Capital Assets Purchased	(1,983,959)	(1,204,256)
Tangible Capital Assets -WIP Purchased	(179,388)	(499,299)
Total Capital Transactions	(2,163,347)	(1,703,555)
Financing Transactions		
Capital Revenue Received	2,009,081	2,022,669
Total Financing Transactions	2,009,081	2,022,669
Net Increase (Decrease) in Cash and Cash Equivalents	3,611,282	458,875
Cash and Cash Equivalents, beginning of year	12,210,340	11,751,465
Cash and Cash Equivalents, end of year	15,821,622	12,210,340
Cash and Cash Equivalents, end of year, is made up of:		
Cash	15,821,622	12,210,340
	15,821,622	12,210,340

School District No. 75 (Mission)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,515,599		27,347,859	28,863,458	28,819,576
Changes for the year					
Surplus (Deficit) for the year	2,451,582	103,537	(1,012,004)	1,543,115	43,882
Interfund Transfers					
Tangible Capital Assets Purchased	(7,751)	(103,537)	111,288	-	
Local Capital	(539,500)		539,500	-	
Net Changes for the year	1,904,331	-	(361,216)	1,543,115	43,882
Accumulated Surplus (Deficit), end of year - Statement 2	3,419,930	-	26,986,643	30,406,573	28,863,458

School District No. 75 (Mission)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	65,174,564	65,892,174	63,655,835
Other	305,318	362,317	387,232
Tuition	1,270,400	1,398,001	2,322,031
Other Revenue	279,417	312,557	394,065
Rentals and Leases	190,600	216,660	212,095
Investment Income	65,000	82,813	117,462
Total Revenue	<u>67,285,299</u>	<u>68,264,522</u>	<u>67,088,720</u>
Expenses			
Instruction	55,479,469	54,021,414	54,345,399
District Administration	3,098,206	2,916,276	2,808,366
Operations and Maintenance	8,024,664	7,778,154	7,750,327
Transportation and Housing	1,177,130	1,097,096	1,114,185
Total Expense	<u>67,779,469</u>	<u>65,812,940</u>	<u>66,018,277</u>
Operating Surplus (Deficit) for the year	<u>(494,170)</u>	<u>2,451,582</u>	<u>1,070,443</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>694,170</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(7,751)	
Local Capital	(200,000)	(539,500)	(61,000)
Total Net Transfers	<u>(200,000)</u>	<u>(547,251)</u>	<u>(61,000)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,904,331</u>	<u>1,009,443</u>
Operating Surplus (Deficit), beginning of year		1,515,599	506,156
Operating Surplus (Deficit), end of year		<u>3,419,930</u>	<u>1,515,599</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		2,903,471	424,936
Unrestricted		516,459	1,090,663
Total Operating Surplus (Deficit), end of year		<u>3,419,930</u>	<u>1,515,599</u>

School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	62,534,834	63,232,408	61,222,760
ISC/LEA Recovery	(173,957)	(175,290)	(125,910)
Other Ministry of Education Grants			
Pay Equity	725,901	725,901	725,901
Funding for Graduated Adults		21,405	18,795
Student Transportation Fund	188,900	188,900	188,900
Carbon Tax Grant			61,051
Employer Health Tax Grant			515,072
Support Staff Benefits Grant	52,433	52,433	25,110
Support Staff Wage Increase Funding			287,660
Teachers' Labour Settlement Funding	1,690,967	1,690,967	698,184
Early Career Mentorship Funding	140,000	140,000	
FSA Scorer Grant	13,000	12,964	12,964
Early Learning Framework	2,486	2,486	6,848
Equity Scan Grant			18,000
Children and Youth Video Grant			500
Total Provincial Grants - Ministry of Education	65,174,564	65,892,174	63,655,835
Provincial Grants - Other	305,318	362,317	387,232
Tuition			
Continuing Education	280,000	335,477	308,525
International and Out of Province Students	990,400	1,059,124	2,008,526
Summit Distance Learning		3,400	4,980
Total Tuition	1,270,400	1,398,001	2,322,031
Other Revenues			
Funding from First Nations	173,957	175,290	125,910
Miscellaneous			
Transportation Fees		14,850	17,200
Pay for Service - Riverside	5,000	25,004	17,644
Clarke Theatre Support	75,460	59,843	150,000
Other Revenues	25,000	37,570	83,311
Total Other Revenue	279,417	312,557	394,065
Rentals and Leases	190,600	216,660	212,095
Investment Income	65,000	82,813	117,462
Total Operating Revenue	67,285,299	68,264,522	67,088,720

School District No. 75 (Mission)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget (Note 18)	2021 Actual	2020 Actual
	\$	\$	\$
Salaries			
Teachers	27,087,854	27,220,109	26,617,417
Principals and Vice Principals	4,164,471	4,155,650	3,969,695
Educational Assistants	6,373,800	5,901,883	6,198,765
Support Staff	7,541,170	7,393,348	7,435,287
Other Professionals	2,007,624	1,985,319	2,187,107
Substitutes	2,315,144	2,037,420	2,678,943
Total Salaries	49,490,063	48,693,729	49,087,214
Employee Benefits	11,647,133	11,344,788	10,838,439
Total Salaries and Benefits	61,137,196	60,038,517	59,925,653
Services and Supplies			
Services	1,906,090	1,722,823	1,941,159
Student Transportation	19,000	11,913	23,265
Professional Development and Travel	593,840	280,262	398,467
Rentals and Leases	260,158	244,607	255,245
Dues and Fees	88,100	80,003	99,599
Insurance	160,000	147,277	147,132
Supplies	2,430,938	2,076,046	2,181,740
Utilities	1,184,147	1,211,492	1,046,017
Total Services and Supplies	6,642,273	5,774,423	6,092,624
Total Operating Expense	67,779,469	65,812,940	66,018,277

School District No. 75 (Mission)

Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	21,881,705	647,080	49,461	330,100		1,236,907	24,145,253
1.03 Career Programs	650,885		23,944	320,876		3,733	999,438
1.07 Library Services	1,125,655					16,726	1,142,381
1.08 Counselling	1,233,518						1,233,518
1.10 Special Education	1,937,445		4,853,391	610,832		479,980	7,881,648
1.30 English Language Learning	115,038	13,620	137,360				266,018
1.31 Indigenous Education	270,209	129,916	806,064	36,241		2,745	1,245,175
1.41 School Administration		3,242,484		1,202,667	65,165	107,783	4,618,099
1.60 Summer School	5,654						5,654
1.62 International and Out of Province Students		122,550	31,663	98,933	60,507	938	314,591
1.64 Other					40,739		40,739
Total Function 1	27,220,109	4,155,650	5,901,883	2,599,649	166,411	1,848,812	41,892,514
4 District Administration							
4.11 Educational Administration				131,175	566,419		697,594
4.40 School District Governance					86,168		86,168
4.41 Business Administration				422,367	863,449	6,451	1,292,267
Total Function 4	-	-	-	553,542	1,516,036	6,451	2,076,029
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				95,705	219,145	25,660	340,510
5.50 Maintenance Operations				3,262,463		101,151	3,363,614
5.52 Maintenance of Grounds				306,306			306,306
5.56 Utilities							-
Total Function 5	-	-	-	3,664,474	219,145	126,811	4,010,430
7 Transportation and Housing							
7.41 Transportation and Housing Administration				33,853	83,727		117,580
7.70 Student Transportation				541,830		55,346	597,176
Total Function 7	-	-	-	575,683	83,727	55,346	714,756
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,220,109	4,155,650	5,901,883	7,393,348	1,985,319	2,037,420	48,693,729

School District No. 75 (Mission)

Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget (Note 18)	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	24,145,253	5,493,170	29,638,423	1,119,555	30,757,978	32,008,086	31,089,425
1.03 Career Programs	999,438	237,328	1,236,766	286,144	1,522,910	1,734,908	1,708,446
1.07 Library Services	1,142,381	257,043	1,399,424	45,455	1,444,879	1,373,020	1,353,299
1.08 Counselling	1,233,518	280,285	1,513,803	2,708	1,516,511	1,108,680	1,507,319
1.10 Special Education	7,881,648	2,102,067	9,983,715	139,657	10,123,372	10,442,512	9,859,310
1.30 English Language Learning	266,018	72,130	338,148	3,638	341,786	569,660	614,258
1.31 Indigenous Education	1,245,175	295,568	1,540,743	235,082	1,775,825	2,092,366	1,661,840
1.41 School Administration	4,618,099	991,526	5,609,625	190,628	5,800,253	5,353,585	5,368,225
1.60 Summer School	5,654	1,361	7,015		7,015	30,700	32,324
1.62 International and Out of Province Students	314,591	78,251	392,842	278,957	671,799	690,492	916,391
1.64 Other	40,739	9,460	50,199	8,887	59,086	75,460	234,562
Total Function 1	41,892,514	9,818,189	51,710,703	2,310,711	54,021,414	55,479,469	54,345,399
4 District Administration							
4.11 Educational Administration	697,594	100,678	798,272	143,010	941,282	978,570	930,274
4.40 School District Governance	86,168	12,333	98,501	47,010	145,511	180,313	153,010
4.41 Business Administration	1,292,267	264,265	1,556,532	272,951	1,829,483	1,939,323	1,725,082
Total Function 4	2,076,029	377,276	2,453,305	462,971	2,916,276	3,098,206	2,808,366
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	340,510	74,294	414,804	228,781	643,585	713,040	846,258
5.50 Maintenance Operations	3,363,614	818,774	4,182,388	1,249,182	5,431,570	5,623,277	5,328,156
5.52 Maintenance of Grounds	306,306	68,655	374,961	116,546	491,507	504,200	529,896
5.56 Utilities	-	-	-	1,211,492	1,211,492	1,184,147	1,046,017
Total Function 5	4,010,430	961,723	4,972,153	2,806,001	7,778,154	8,024,664	7,750,327
7 Transportation and Housing							
7.41 Transportation and Housing Administration	117,580	30,395	147,975	2,331	150,306	142,780	140,708
7.70 Student Transportation	597,176	157,205	754,381	192,409	946,790	1,034,350	973,477
Total Function 7	714,756	187,600	902,356	194,740	1,097,096	1,177,130	1,114,185
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	48,693,729	11,344,788	60,038,517	5,774,423	65,812,940	67,779,469	66,018,277

School District No. 75 (Mission)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

Schedule 3 (Unaudited)

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	10,368,412	10,228,501	7,194,714
Other	121,863	68,533	87,329
Other Revenue	1,770,000	925,445	1,456,697
Total Revenue	<u>12,260,275</u>	<u>11,222,479</u>	<u>8,738,740</u>
Expenses			
Instruction	10,630,200	9,689,601	8,298,081
District Administration	192,850	172,475	85,232
Operations and Maintenance	1,411,367	1,214,866	333,713
Transportation and Housing	25,858	42,000	
Total Expense	<u>12,260,275</u>	<u>11,118,942</u>	<u>8,717,026</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>103,537</u>	<u>21,714</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(103,537)	(21,714)
Total Net Transfers	<u>-</u>	<u>(103,537)</u>	<u>(21,714)</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, 2021

	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			80,671	977,018		6,073	982	12,422	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	249,513	225,361			160,000	31,850	99,497	404,511	259,203
Provincial Grants - Other									
Other			63,585	949,002					
	249,513	225,361	63,585	949,002	160,000	31,850	99,497	404,511	259,203
Less: Allocated to Revenue	249,513	225,361	18,800	906,645	145,587	25,053	100,479	416,933	259,203
Deferred Revenue, end of year	-	-	125,456	1,019,375	14,413	12,870	-	-	-
Revenues									
Provincial Grants - Ministry of Education	249,513	225,361			145,587	25,053	100,479	416,933	259,203
Provincial Grants - Other									
Other Revenue			18,800	906,645					
	249,513	225,361	18,800	906,645	145,587	25,053	100,479	416,933	259,203
Expenses									
Salaries									
Teachers						14,544		15,704	
Principals and Vice Principals							49,081		
Educational Assistants		184,891						307,967	
Support Staff	48,471				100,652				93,327
Other Professionals									
Substitutes					12,086	1,090	3,110	4,078	118,584
	48,471	184,891	-	-	112,738	15,634	52,191	327,749	211,911
Employee Benefits	12,118	40,470			29,206	3,444	10,432	83,344	38,922
Services and Supplies	188,924		18,800	889,912	3,643	5,975	37,856	5,840	8,370
	249,513	225,361	18,800	889,912	145,587	25,053	100,479	416,933	259,203
Net Revenue (Expense) before Interfund Transfers	-	-	-	16,733	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(16,733)					
	-	-	-	(16,733)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	BEST	POPFASD C.A.R.S
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			25,858	22,270				20,000	3,486
Add: Restricted Grants									
Provincial Grants - Ministry of Education	5,223,201	743,007	6,710	52,000	11,250	484,741	2,489,612		
Provincial Grants - Other									
Other									
	5,223,201	743,007	6,710	52,000	11,250	484,741	2,489,612	-	-
Less: Allocated to Revenue	5,179,216	743,007	13,064	74,270	1,049	434,860	2,360,906	-	3,486
Deferred Revenue, end of year	43,985	-	19,504	-	10,201	49,881	128,706	20,000	-
Revenues									
Provincial Grants - Ministry of Education	5,179,216	743,007	13,064	74,270	1,049	434,860	2,360,906		
Provincial Grants - Other									3,486
Other Revenue									
	5,179,216	743,007	13,064	74,270	1,049	434,860	2,360,906	-	3,486
Expenses									
Salaries									
Teachers	4,241,873	108,572					1,079,047		
Principals and Vice Principals				30,944					
Educational Assistants							211,333		
Support Staff						215,491	229,635		
Other Professionals							11,545		
Substitutes						71	54,297		
	4,241,873	108,572	-	30,944	-	215,562	1,585,857	-	-
Employee Benefits	937,343	17,080		6,643		27,418	333,994		
Services and Supplies		617,355	473	36,683	1,049	191,880	366,842		3,486
	5,179,216	743,007	473	74,270	1,049	434,860	2,286,693	-	3,486
Net Revenue (Expense) before Interfund Transfers	-	-	12,591	-	-	-	74,213	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(12,591)				(74,213)		
	-	-	(12,591)	-	-	-	(74,213)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	MCFD Early Years	MCFD Middle Years	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	33,692	8,985	1,191,457
Add: Restricted Grants			
Provincial Grants - Ministry of Education			10,440,456
Provincial Grants - Other	82,933	18,391	101,324
Other			1,012,587
	82,933	18,391	11,554,367
Less: Allocated to Revenue	58,771	6,276	11,222,479
Deferred Revenue, end of year	57,854	21,100	1,523,345
Revenues			
Provincial Grants - Ministry of Education			10,228,501
Provincial Grants - Other	58,771	6,276	68,533
Other Revenue			925,445
	58,771	6,276	11,222,479
Expenses			
Salaries			
Teachers			5,459,740
Principals and Vice Principals			80,025
Educational Assistants		5,589	709,780
Support Staff	42,080		729,656
Other Professionals			11,545
Substitutes	415	249	193,980
	42,495	5,838	7,184,726
Employee Benefits	12,973	438	1,553,825
Services and Supplies	3,303		2,380,391
	58,771	6,276	11,118,942
Net Revenue (Expense) before Interfund Transfers	-	-	103,537
Interfund Transfers			
Tangible Capital Assets Purchased			(103,537)
	-	-	(103,537)
Net Revenue (Expense)	-	-	-

School District No. 75 (Mission)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

	2021	2021 Actual			2020
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education		339,226		339,226	280,884
Amortization of Deferred Capital Revenue	3,007,060	2,973,354		2,973,354	2,912,410
Total Revenue	3,007,060	3,312,580	-	3,312,580	3,193,294
Expenses					
Operations and Maintenance		339,226		339,226	280,884
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,033,435	3,985,358		3,985,358	3,960,685
Total Expense	4,033,435	4,324,584	-	4,324,584	4,241,569
Capital Surplus (Deficit) for the year	(1,026,375)	(1,012,004)	-	(1,012,004)	(1,048,275)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		111,288		111,288	21,714
Local Capital	200,000		539,500	539,500	61,000
Total Net Transfers	200,000	111,288	539,500	650,788	82,714
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		495,047	(495,047)	-	
Tangible Capital Assets WIP Purchased from Local Capital		55,189	(55,189)	-	
Total Other Adjustments to Fund Balances		550,236	(550,236)	-	
Total Capital Surplus (Deficit) for the year	(826,375)	(350,480)	(10,736)	(361,216)	(965,561)
Capital Surplus (Deficit), beginning of year		26,670,252	677,607	27,347,859	28,313,420
Capital Surplus (Deficit), end of year		26,319,772	666,871	26,986,643	27,347,859

School District No. 75 (Mission)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,512,959	142,844,623	2,557,072	2,024,107	33,458	1,098,120	159,070,339
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		776,040	248,031	353,553			1,377,624
Operating Fund			7,751				7,751
Special Purpose Funds			103,537				103,537
Local Capital		15,839	479,208				495,047
Transferred from Work in Progress		605,942					605,942
	-	1,397,821	838,527	353,553	-	-	2,589,901
Decrease:							
Deemed Disposals			681,747	94,622		114,664	891,033
	-	-	681,747	94,622	-	114,664	891,033
Cost, end of year	10,512,959	144,242,444	2,713,852	2,283,038	33,458	983,456	160,769,207
Work in Progress, end of year		296,572					296,572
Cost and Work in Progress, end of year	10,512,959	144,539,016	2,713,852	2,283,038	33,458	983,456	161,065,779
Accumulated Amortization, beginning of year		79,260,567	1,363,765	604,382	13,839	608,554	81,851,107
Changes for the Year							
Increase: Amortization for the Year		3,286,872	263,547	220,089	6,692	208,158	3,985,358
Decrease:							
Deemed Disposals			681,747	94,622		114,664	891,033
			681,747	94,622		114,664	891,033
Accumulated Amortization, end of year		82,547,439	945,565	729,849	20,531	702,048	84,945,432
Tangible Capital Assets - Net	10,512,959	61,991,577	1,768,287	1,553,189	12,927	281,408	76,120,347

School District No. 75 (Mission)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	723,126				723,126
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	124,199				124,199
Local Capital	55,189				55,189
	179,388	-	-	-	179,388
Decrease:					
Transferred to Tangible Capital Assets	605,942				605,942
	605,942	-	-	-	605,942
Net Changes for the Year	(426,554)	-	-	-	(426,554)
Work in Progress, end of year	296,572	-	-	-	296,572

School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
Deferred Capital Revenue, beginning of year	\$ 50,001,759	\$ 232,411	\$ 202,551	\$ 50,436,721
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,377,624			1,377,624
Transferred from Work in Progress	605,943			605,943
	<u>1,983,567</u>	-	-	<u>1,983,567</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,912,910	28,772	31,672	2,973,354
	<u>2,912,910</u>	<u>28,772</u>	<u>31,672</u>	<u>2,973,354</u>
Net Changes for the Year	<u>(929,343)</u>	<u>(28,772)</u>	<u>(31,672)</u>	<u>(989,787)</u>
Deferred Capital Revenue, end of year	<u>49,072,416</u>	<u>203,639</u>	<u>170,879</u>	<u>49,446,934</u>
Work in Progress, beginning of year	654,720			654,720
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	124,199			124,199
	<u>124,199</u>	-	-	<u>124,199</u>
Decrease				
Transferred to Deferred Capital Revenue	605,943			605,943
	<u>605,943</u>	-	-	<u>605,943</u>
Net Changes for the Year	<u>(481,744)</u>	-	-	<u>(481,744)</u>
Work in Progress, end of year	<u>172,976</u>	-	-	<u>172,976</u>
Total Deferred Capital Revenue, end of year	<u>49,245,392</u>	<u>203,639</u>	<u>170,879</u>	<u>49,619,910</u>

School District No. 75 (Mission)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year				1,246,869	2,049	1,248,918
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,841,050					1,841,050
Other				168,031		168,031
	<u>1,841,050</u>	-	-	<u>168,031</u>	-	<u>2,009,081</u>
Decrease:						
Transferred to DCR - Capital Additions	1,377,624					1,377,624
Transferred to DCR - Work in Progress	124,199					124,199
AFG Spent on Non-Capital Items	239,291					239,291
SEP Spent on Non-Capital Items	99,936					99,936
	<u>1,841,050</u>	-	-	-	-	<u>1,841,050</u>
Net Changes for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,031</u>	<u>-</u>	<u>168,031</u>
Balance, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,414,900</u>	<u>2,049</u>	<u>1,416,949</u>

Special Public Meeting of the Board of Education

Tuesday, September 28, 2021



ITEM 5.3 Action File No 7610.15

TO: Board of Education
 FROM: C. Becker, Secretary Treasurer
 SUBJECT: 2021 Statement of Financial Information

Recommendation

THAT the Statement of Financial Information be approved,

1. Summary:

The 2020-2021 Statement of Financial Information (SOFI) report contains all the information as prescribed by the *Financial Information Act*. The information includes details on employees earning more than \$75,000 a year, including their expenses, payments to suppliers of more than \$25,000 a year, and the audited financial statements.

The following summarizes financial information for the past three years

	<u>2020/2021</u>	<u>2019/2020</u>	<u>2018/2019</u>
\$ employees > \$75,000	\$ 28,238,572	\$ 27,561,069	\$ 24,507,418
\$ employees < \$75,000	28,419,814	26,994,602	27,892,913
Trustees	86,228	85,949	86,683
Total Remuneration	<u>\$ 56,744,614</u>	<u>\$ 54,641,620</u>	<u>\$ 52,487,014</u>
Vendors > \$25,000	\$ 38,960,787	\$ 38,059,223	\$ 38,623,935
Vendors < \$25,000	3,605,278	3,809,845	3,967,139
Total Goods and Services	<u>\$ 42,566,065</u>	<u>\$ 41,869,068</u>	<u>\$ 42,591,074</u>

2. Background: n/a

3. Options: n/a

4. Analysis and Impact: n/a

- a. Strategic Plan Alignment
- b. Enhancement Agreement
- c. Funding Guidelines, Costing, & Budget Impact
- d. Policy, Legislation, Regulation

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

- e. Organizational Capacity
- f. Risks
 - i. Organizational
 - ii. Reputational
 - iii. Strategic
- g. Benefits
 - i. Organizational
 - ii. Reputational
 - iii. Strategic

5. Public Participation: n/a

6. Implementation: The document will be posted on the MPSD website and submitted to the Ministry.

7. Attachments: 2021 Statement of Financial Information



School District No. 75

STATEMENT OF FINANCIAL INFORMATION

For Year Ended June 30, 2021

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Documents are arranged in the following order:

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



SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 75	NAME OF SCHOOL DISTRICT Mission	YEAR 2020-2021
OFFICE LOCATION(S) Mission		TELEPHONE NUMBER 604.826.6286
MAILING ADDRESS 33046 Fourth Avenue		
CITY Mission	PROVINCE BC	POSTAL CODE V2V 1S5
NAME OF SUPERINTENDENT Angus Wilson		TELEPHONE NUMBER 604.826.3701
NAME OF SECRETARY TREASURER Corien Becker		TELEPHONE NUMBER 604.826.3700

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2021

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT Original signed by Angus Wilson	September 24, 2021
SIGNATURE OF SECRETARY TREASURER Original signed by Corien Becker	September 24, 2021

Statement of Financial Information for Year Ended June 30, 2021

Financial Information Act-Submission Checklist

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

School District #75 (Mission)

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2021

MANAGEMENT REPORT

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

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

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

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

On behalf of School District #75 (Mission):

Original signed by A. Wilson

Angus Wilson, Superintendent

Date: September 24, 2021

Original signed by C. Becker

Corien Becker, Secretary Treasurer

Date: September 24, 2021

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

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2021

SCHEDULE OF DEBT

Information on all debt is included in the School District Audited Financial Statements. The School District has no debt to report for the fiscal year ended June 30, 2021.

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

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

**School District No. 75 (Mission)
Fiscal Year Ended June 30, 2021**

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 75 (Mission) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation for the fiscal year ended June 30, 2021.

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

Mission Public Schools
Year Ended June 30, 2021
Schedule of Remuneration & Expenses

Name	Remuneration	Expense
Elected Officials:		
CAIRNS, RANDY	\$ 16,681.53	\$ -
CARTER, SHELLEY	17,336.79	90.00
LOFFLER, TRACY	19,426.08	918.47
McKAMEY, RICK	16,392.00	-
RENKEMA, JULIA	16,392.00	-
Total Elected Officials	\$ 86,228.40	\$ 1,008.47

Detailed Employees > 75,000.00:	Position:		
AASLAND, WENDI ANN	TEACHER	\$ 95,766.74	\$ 1,706.72
ABBOTT, ANNA	TEACHER	96,101.24	209.99
ABERCROMBIE, MICHAEL	PRINCIPAL	130,406.52	411.08
ADAM, JENNIFER J	TEACHER	87,389.25	-
ALDERSON, TRICIA	VICE-PRINCIPAL	116,386.43	-
ALDRIDGE, JULIE	TEACHER	87,385.76	-
ALVAREZ, KAREN L	ASSISTANT SUPERINTENDENT	151,727.11	820.63
ALVES, TAMARA K	TEACHER	93,580.07	-
ANDERSON, CAMILLE	TEACHER	87,493.71	-
ANGOTTI, ANNA	TEACHER	89,179.51	-
ARENDS, DAVID MARK	TEACHER	102,940.29	-
ATWAL, PARAMPREET	TEACHER	93,591.65	-
AVERY, VIRGINIA	TEACHER	96,908.54	-
BALAKSHIN, SHEILA	TEACHER	76,301.02	-
BALOGH, KRISTA	TEACHER	92,621.92	1,388.09
BARCLAY, BARRY	TEACHER	84,029.61	-
BARTEL, TANJA	TEACHER	95,766.76	-
BARTLETT, GARETH JOHN	TEACHER	95,679.99	115.40
BARTLETT, KARLI ANNE	TEACHER	83,424.05	118.71
BECKER, CORIEN	SECRETARY TREASURER	165,068.03	5,589.15
BECKMANN, JOHN	TEACHER	93,586.45	-
BEELEY, SUSAN	TEACHER	95,766.73	-
BERTALAN, ZOLTAN	TEACHER	98,916.47	-
BLASCHEK, JACQUELINE D	TEACHER	87,489.84	-
BLASCHEK, RICHARD	TEACHER	87,385.75	-
BOUCHER, ALISHA	TEACHER	93,587.97	-
BOULTER, RYAN E	TEACHER	95,766.74	-
BOUTILIER, JANE	MANAGER, HR	95,575.32	1,521.50
BOWSFIELD, SHANNON	TEACHER	93,587.98	566.19
BRANDT, CYNTHIA	TEACHER	87,386.71	-
BRING, GURCHANAN	TEACHER	82,252.86	-
BROGAN, MIKEL	PRINCIPAL	126,525.79	-
BROOKS, PAMELA MARGARET	TEACHER	87,403.84	-
BROWN-EVANS, LOIS	TEACHER	97,094.03	-
BUCHANAN, TRACY L	TEACHER	87,433.84	-
BULAWKA, GEORGE	TEACHER	80,213.58	-
BUTLER, ANGELA	TEACHER	93,601.02	-
CAMPLIN, COLLEEN	TEACHER	96,088.73	209.99
CANNON, LINDA	TEACHER	93,587.99	-
CARIOU, SHAWNA	TEACHER	96,003.77	-
CARROLL, LACIE	TEACHER	75,791.75	-
CAVIGGIA, LORI	TEACHER	95,766.74	-
CHALKE, SHERRI L	TEACHER	93,587.98	-
CHAN, FRANK	TEACHER	95,766.74	1,118.30
CHAPMAN, JENNINE	TEACHER	75,017.30	-
CHEEMA, NAVDEEP	TEACHER	95,766.74	-
CHEN, MING CHUN	TEACHER	90,454.53	-
CHEZZI, CAROLYN S	TEACHER	87,385.60	-
CHEZZI, DARREN J	VICE-PRINCIPAL	114,134.58	65.49
CHUNG, AMBER J	TEACHER	87,556.67	-
CLARK, ROBERT D	PRINCIPAL	128,947.66	-
CLARK, SONJA	TEACHER	93,588.00	12.24
CLARKE, LISA	PRINCIPAL	126,525.72	-

Mission Public Schools

Year Ended June 30, 2021

Schedule of Remuneration & Expenses

Name		Remuneration	Expense
COBLEIGH, KAITLIN	TEACHER	93,837.35	-
COLE, GREGORY	TEACHER	95,766.74	896.21
COLEGATE, GRANT W	TEACHER	87,171.32	-
CONDON, ANGELA	PRINCIPAL	132,632.45	65.49
CORNEIL, DAPHNE	TEACHER	92,856.05	-
COSENS, DONALD	TEACHER	97,173.85	-
COULTER, ANNA	TEACHER	79,203.58	-
COULTHARD, WENDY M	TEACHER	87,386.67	-
CULLEN, BETH-ANNE	PRINCIPAL	131,110.08	382.50
CURROR, SUSAN	TEACHER	95,288.31	-
D'APPOLONIA, ROSA	TEACHER	87,415.99	-
DAMBOISE, MELISSA L	TEACHER	87,528.86	-
DAVIES, JAMES	TEACHER	99,259.77	-
DENIZOT, ISABELLE	TEACHER	95,766.74	-
DERKSEN, JARED	TEACHER	87,386.70	12.24
DESORMEAUX, KATHERINE E	TEACHER	87,652.04	-
DESTOUCHES, CAROLINE	TEACHER	82,493.59	-
DHALIWAL, BALJIT	TEACHER	95,766.74	-
DHALIWAL, KULJIWAN S	TEACHER	99,880.28	-
DHALIWAL, MANJINDER-SONNY	TEACHER	96,001.24	-
DHALIWAL, PARDEEP	TEACHER	82,736.21	-
DHILLON, DILDEEP	TEACHER	81,999.91	-
DHILLON, NAVJOT	TEACHER	87,511.76	-
DICKINSON, LINDA	VICE-PRINCIPAL	119,509.93	-
DICKSON, CHANTAL	TEACHER	78,423.13	-
DICKSON, WILLIAM	TEACHER	77,851.39	-
DIGIOVANNI, ELENA	PRINCIPAL	126,865.74	-
DIRKS, WINFRIED MARK	TEACHER	93,588.00	-
DRAPER, AMANDA	TEACHER	79,335.98	-
DUECK, MITCHELL JAMES	TEACHER	80,837.73	-
DUNDAS, MELISSA	TEACHER	87,386.70	-
DUTHIE, LISA NADINE	TEACHER	77,271.20	-
EBADI AZAR, FARID	TEACHER	97,306.21	-
ELL, MARIJKE	TEACHER	95,927.63	-
ELLIS, JEREMY	TEACHER	93,587.99	-
EVANS, AMANDA F	TEACHER	91,996.01	-
FAIRLEY, ELAINE G	TEACHER	75,348.43	-
FERNIE, JAIME S	TEACHER	90,429.44	-
FISSEL, CAROL	TEACHER	101,679.80	-
FLYNN, GARY	TEACHER	93,913.95	-
FORREST, DARRAN	TEACHER	93,890.60	-
FUNK, MARTIN	FOREMAN, FACILITIES	79,318.91	-
FYLES, ALISON JOY	TEACHER	88,415.90	-
GABRIELE, MARCELLO	PRINCIPAL	130,105.55	32.98
GAGNE, SYLVAIN	TEACHER	93,895.40	-
GALLO, DIANE	TEACHER	93,588.00	-
GHAG, PARMINDER KAUR	TEACHER	95,766.73	-
GIBSON, SHIRLEY	PRINCIPAL	133,479.41	-
GILL, KEVIN J	TEACHER	76,889.91	-
GLASGOW, CHERYL	TEACHER	88,818.66	-
GOODWIN, JENNIFER L	TEACHER	90,327.79	-
GRANT, GLENN	TEACHER	103,013.41	-
GRANT, KIMBERLEY	TEACHER	99,203.73	-
GRANT, REBEKAH L	TEACHER	77,910.88	-
GREAU, STEPHEN	TEACHER	96,001.24	-
GREIG, SHANNON T	VICE-PRINCIPAL	110,994.96	-
GRENIER, VICKY	TEACHER	87,386.72	12.24
GREWAL, AVNINDER	TEACHER	95,855.85	-
GREWAL, HARDEEP	PRINCIPAL	130,105.54	-
GRIFFIN, KATHLEEN SHEILA	TEACHER	87,995.41	-
HALE, YVONNE	TEACHER	95,479.70	-
HALL, CATHERINE J	TEACHER	98,510.51	-
HALLAM, SONJA M	TEACHER	87,386.68	-
HAMEL, LINDA	PRINCIPAL	130,579.90	-
HANNAH, COLLEEN	DISTRICT PRINCIPAL	136,223.64	323.61

Mission Public Schools

Year Ended June 30, 2021

Schedule of Remuneration & Expenses

Name		Remuneration	Expense
HARRINGTON, PENNY R	TEACHER	93,587.98	-
HAUVRE, NATALIE	TEACHER	87,386.71	-
HEDDERSON, MARIA T	TEACHER	78,295.12	-
HENNESSEY, KELLY C	TEACHER	108,469.00	-
HESLIP, JOSEPH	DISTRICT PRINCIPAL	133,684.30	-
HOLLAND, MARK J	TEACHER	96,024.35	-
HOOGE, REENA	TEACHER	97,288.33	-
HORN, PAUL	TEACHER	96,229.15	-
HUFFMAN, JOHN	TEACHER	86,272.48	-
IZBICKI, SUZETTE	TEACHER	90,164.66	-
JAKOBS, BROOKE	TEACHER	87,386.68	-
JAKOBS, DANIEL	TEACHER	95,766.74	-
JANICKI, PEGGY	TEACHER	95,766.67	-
JOHNSTON, EMMA	MANAGER, PAYROLL & BENEFITS	81,694.30	2,824.50
JOHNSTON, KRISTI A	TEACHER	95,766.74	-
KAPTY, JOHN	TEACHER	96,470.26	-
KERSCHBAUM, STEVE	TEACHER	87,386.71	-
KHAKH, PARVINDER KAUR	TEACHER	78,069.90	-
KLASSEN, JORDAN	PRINCIPAL	126,525.75	-
KNOX, DIANNE	TEACHER	90,054.00	-
KOOY, DEBRA	TEACHER	97,100.37	-
KOROLEK-SPICER, CARLA J	TEACHER	93,588.00	-
KRISTIANSEN, ELAINE	TEACHER	95,766.79	-
KROEPLIN, HILARY E	TEACHER	76,890.32	-
KRYSCIAK, DEBORAH	TEACHER	83,704.17	-
KUNZ, JULIE	TEACHER	77,180.41	-
LANDA MCAULIFFE, BARBARA	TEACHER	80,043.98	310.93
LANZELLOTTI, LEAH	TEACHER	90,749.53	-
LAUZE, CHRISTINA	TEACHER	82,680.73	-
LAWLOR, KELLY	TEACHER	87,636.32	-
LEHMANN, CHEREEN	TEACHER	87,402.24	-
LEIBEL, VALERY	TEACHER	87,629.35	-
LI CYBULSKI, SHERRY	TEACHER	82,797.85	18.85
LIDDER, BALKAR	TEACHER	94,161.24	-
LILLBECK, TERRY D	TEACHER	87,386.65	-
LINDORES SLOBODA, DONNA J	TEACHER	93,587.97	-
LOWRIE, SCOTT GAR LOONG	TEACHER	95,768.12	-
LYNN, JASON	TEACHER	88,004.54	-
MACAULAY, JUDY A	TEACHER	93,587.99	-
MACCRIMMON, IAN W	TEACHER	97,141.97	-
MACDONALD, GLEN T	TEACHER	91,269.67	-
MACDONALD, HEATHER L	TEACHER	92,183.32	-
MACLEAN, DANA	DIRECTOR, FACILITIES	123,898.91	-
MACLEOD, JULIE	TEACHER	90,052.87	-
MAHIL, AMY	TEACHER	87,386.70	-
MAHNEKE, TRIXIE	TEACHER	87,386.64	-
MANCHANDA, PAWAN	TEACHER	89,130.85	-
MAR, LORRAINE	TEACHER	92,979.85	-
MARSHALL, JODI	MANAGER, TRANSPORTATION	84,062.27	275.00
MARTENS, SHAWN	TEACHER	98,433.91	12.24
MARTYN, JAMES W	TEACHER	87,386.69	-
MATHENY, ERIN	TEACHER	93,587.99	-
MATHENY, KEVIN	TEACHER	94,046.66	-
MATSUKAWA, HIROKI	TEACHER	95,883.97	11.50
MCAULEY, CHRISTA D	TEACHER	95,766.74	-
MCAULEY, DANIEL	TEACHER	87,383.47	-
MCAULEY, KIMBERLEY	TEACHER	80,051.20	-
MCAULEY, MICHAEL	TEACHER	78,861.87	-
MCCARTY, GINA	TEACHER	95,787.24	1,950.96
MCCARTY, RYAN	TEACHER	97,310.47	-
MCDONALD, LAURA	TEACHER	87,385.30	-
MCDONNELL OSBORN, JENNIFER	TEACHER	95,766.74	-
MCGOWAN, JOHN	TEACHER	95,766.74	-
MCGOWAN, JUDY LYNN	TEACHER	87,464.13	-
MCINTYRE, VERONIQUE	TEACHER	96,001.25	-

Mission Public Schools

Year Ended June 30, 2021

Schedule of Remuneration & Expenses

Name		Remuneration	Expense
MCKIMMON, ANDREW	TEACHER	87,815.20	-
MCKINNON, ISABELLE	TEACHER	93,587.99	-
MCLEAN, ARNOLD	TEACHER	76,920.18	-
MCNEILL, GREG	TEACHER	85,561.87	-
MCRAE, ELISA	TEACHER	75,668.98	-
MCSTAY, LINDA	TEACHER	93,357.12	-
MERRY, ANDREW	PRINCIPAL	130,293.18	-
MILLER, MICHAEL	TEACHER	95,766.74	1,936.38
MINOR, JEDIDIAH ORTON	TEACHER	79,607.52	-
MOLNAR, S. RENEE	TEACHER	87,386.07	-
MONTGOMERY, SHERI	VICE-PRINCIPAL	94,386.80	176.19
MOREAU, DIANE	TEACHER	93,831.21	-
MORIN, SONIA	TEACHER	93,693.56	-
MORRIS, MICHELLE CHRISTY	TEACHER	95,766.74	-
MOTUT, BARBARA	TEACHER	87,386.70	-
MURPHY, JOHN B	TEACHER	95,766.74	12.24
MURRAY, ANDREA M	TEACHER	90,884.91	-
MYERS, KATHRYN	TEACHER	87,566.71	-
NERO, SHAUNA	VICE-PRINCIPAL	110,995.03	141.25
NG, ANETTE	TEACHER	83,733.00	-
NGUYEN, PAUL	TEACHER	84,078.97	-
NGUYEN, MONICA	TEACHER	97,099.85	-
NGUYEN, TOM	VICE-PRINCIPAL	119,125.07	-
NIKOLIC, JANISE	TEACHER	105,206.41	-
NORMANDIN, MYLENE	TEACHER	76,505.28	-
NORUM, SANDRA	TEACHER	86,858.19	209.99
O'DONNELL, SHAWN	TEACHER	94,922.05	-
O'GRADY, LYNETTE A	TEACHER	98,434.15	-
PALMER, DIANE	TEACHER	93,840.54	-
PATTERSON, LORI	TEACHER	99,830.55	1,920.91
PEARCE, JAMES R	PRINCIPAL	140,384.36	-
PEARY, WADE	PRINCIPAL	136,223.65	-
PETERS, BONNIE M	TEACHER	95,849.02	-
PHELPS, TINA	DIRECTOR, HR	143,114.41	2,665.26
PHILLIPS, ROSS	TEACHER	87,386.70	-
PLECAS, BRIGITTE	TEACHER	87,386.70	-
PORTILLO, RENE A	TEACHER	87,385.94	-
POUYOL, BRIGITTE	TEACHER	83,263.88	-
PRUIM, PATRICIA	TEACHER	88,372.06	-
PURCELL, RUSSELL E	TEACHER	87,382.71	-
PURSER, DIANA	TEACHER	86,773.71	-
RADONS, PATTI L	TEACHER	93,587.96	-
RAGSDALE, DAVID AUSTIN	TEACHER	91,258.98	-
RANDHAWA, HARDAVE	TEACHER	101,002.31	-
RANGER, TINA	TEACHER	95,925.08	-
REIMER, BRENT D	TEACHER	88,903.00	-
REIST, LISA M	TEACHER	97,821.65	-
RIMALDI, COURTENAY N	TEACHER	88,563.67	-
RITTER, CHANDREA J	VICE-PRINCIPAL	110,994.95	-
ROBERTS, GLEN	TEACHER	87,386.79	-
ROSS, MEGAN A	TEACHER	93,587.99	-
ROSTE, NATASHA MARIE	TEACHER	75,855.77	-
RUSHTON, LAUREN	TEACHER	87,490.31	12.24
SABA, JANE	TEACHER	87,383.59	-
SADHRA, MANDEEP	TEACHER	78,396.70	50.00
SALAH DERRADJI, HACENE	TEACHER	96,235.77	-
SANDHU, MANDEEP K	TEACHER	93,587.98	-
SCHAUFERT, CHRISTINE	TEACHER	92,995.71	-
SCHELLAUF, JANA	TEACHER	92,127.39	-
SCHMOR, BRENT E	TEACHER	97,558.83	-
SCHMOR, CAROLYNN	DIRECTOR, STUDENT SERVICES	147,431.05	820.61
SCHNEIDER, MICHAEL	TEACHER	96,088.74	-
SCHWEERS, ALICIA M	TEACHER	80,356.75	-
SEARWAR, VIVIAN	DISTRICT PRINCIPAL	130,105.50	1,303.66
SEBEL, MARIE	TEACHER	76,893.62	-

Mission Public Schools

Year Ended June 30, 2021

Schedule of Remuneration & Expenses

Name		Remuneration	Expense
SHARMA, ASHOK K	TEACHER	88,750.50	-
SHAW, SHEILA JODY	TEACHER	98,434.11	236.08
SIMPSON, R. MATTHEW	TEACHER	87,384.35	-
SLACK, KAREN M	TEACHER	97,182.06	-
SLACK, TYSON W	TEACHER	76,453.09	-
SLIZIAK, SHANE	PRINCIPAL	129,051.67	-
SMULDERS, AMBER JOAN	TEACHER	82,210.60	-
SPENCER, DERRICK	TEACHER	91,112.16	-
STENEKES, JODIE	TEACHER	92,445.86	-
STENNER, REBEKAAH	TEACHER	78,763.30	-
STEVENS, LISA L	TEACHER	87,379.62	209.99
SUTTER, ALLAN	TEACHER	87,386.70	-
SWARD, ALISON R	TEACHER	87,673.87	-
SWARD, DWAYNE E	TEACHER	98,434.13	-
TAKHAR, RUPINDER	TEACHER	95,288.34	-
TATARYN, LORETTE D	TEACHER	97,100.39	12.24
TAYLOR, COLLEEN N	TEACHER	92,661.60	-
TENCH, JENNIFER	TEACHER	95,766.73	-
TESSIER, BRUNO	TEACHER	87,446.70	-
THIESSEN, DANIEL ROBERT	TEACHER	95,766.67	913.48
TIWANA, KULJEET	TEACHER	76,101.57	-
TROUT, ALYSON	TEACHER	87,382.70	-
UMLAH, CHAD	TEACHER	92,922.33	-
UNGER, BRADLEY J	TEACHER	94,419.78	-
URANO, DEBORAH	VICE-PRINCIPAL	114,472.74	65.49
VAN DER LOOS, JODI	TEACHER	95,766.74	-
VEENSTRA, LINDSAY	TEACHER	87,572.29	-
VETTER, ANGELA F	TEACHER	98,434.13	12.24
VETTER, LANI	VICE-PRINCIPAL	114,134.58	32.98
VOS, RALPH	VICE-PRINCIPAL	114,134.58	32.98
WARMERDAM, TERRA	TEACHER	93,675.16	-
WATRIN, KEVIN	PRINCIPAL	135,988.01	-
WAY, GARY	TEACHER	76,890.31	-
WELSH, DEREK	ASSISTANT SECRETARY TREASURER	130,290.07	2,183.30
WIDDOWS, SHARON	PRINCIPAL	129,051.67	-
WILLIAMS, JANICE L	TEACHER	93,604.53	-
WILSON, ANGUS	SUPERINTENDENT	195,238.27	669.38
WILTSHIRE-CUMMINGS, SANDRA LYNN	VICE-PRINCIPAL	124,777.44	-
WINKELMANS, DEBBIE D	TEACHER	87,386.71	-
WOOLLEY, BEN	TEACHER	94,872.32	-
WOOLLEY, JENNIFER	TEACHER	93,644.38	-
WOZNEY, J. CHRISTINE	VICE-PRINCIPAL	113,299.78	-
YAFFE, KIRSTEN	MANAGER, HEALTH & SAFETY	95,515.28	247.63
YANNAKOPOULOS, HELEN P	TEACHER	93,043.60	-
YUNG, CLAUDIA	TEACHER	95,766.73	-
ZANATTA, GINA M	TEACHER	93,707.32	-
ZIMMERMAN, KARINA	VICE-PRINCIPAL	110,988.35	-
Total Detailed Employees > 75,000.00		\$ 28,238,572.32	\$ 34,847.25
Total Employees <= 75,000.00		\$ 28,419,813.64	\$ 78,796.65
Total		\$ 56,744,614.36	\$ 114,652.37
Total Employer Premium for CPP/EI			\$ 3,035,598.13

* Includes travel expenses for international student recruitment

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2021

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.75 (Mission) and its non-unionized employees during the fiscal year ended June 30, 2021.

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

Mission Public Schools
Year Ended June 30, 2021
Schedule of Payments for Goods & Services

Vendor	Amount
Detailed vendors > 25,000.00:	
AIRWALLEX HONG KONG LIMITED	\$ 108,340.00
AMAZON	150,545.80
APPLE CANADA INC	112,622.22
AVENUE MACHINERY CORP	100,084.29
BC HYDRO	554,245.94
BARAGAR ENTERPRISES LTD	31,360.35
BCPVPA	45,650.16
BCSTA	43,877.48
BCTF	1,267,648.24
CUPE LOCAL 593	295,961.82
CAMOSUN COLLEGE	26,822.05
CDI TECHNOLOGIES	31,326.40
CITY OF MISSION	253,225.45
CLOVERDALE PAINT INC	25,948.78
CORPORATE EXPRESS	81,868.90
COSTCO	26,894.03
DELL CANADA INC	183,750.25
DESJARDINS FINANCIAL SECURITIES	45,559.63
DYNAMIC SPECIALTY VEHICLES LTD	369,510.68
ENTITY MECHANICAL LTD	412,801.92
ESC AUTOMATION	33,907.16
FILTRATION GROUP IAQ	51,165.18
FORTIS BC	374,697.59
FRASER VALLEY CHILD DEVELOPMEN	45,660.00
FVBS INC	44,713.21
GRAND & TOY	62,230.22
GUILLEVIN INTERNATIONAL CO	27,917.37
HME MOBILITY & ACCESSIBILITY	37,848.20
HOMEWOOD HEALTH INC	75,350.63
INSURANCE CORP OF BC	62,479.00
KEVGROUP	54,968.48
KMS TOOLS AND EQUIPMENT LTD	52,374.78
KONICA MINOLTA BUSINESS SOLUTIONS	336,499.93
LORDCO PARTS LTD	42,676.04
LPI MECHANICAL INC	37,950.42
MACK KIRK ROOFING & SHEET METAL	627,242.05
MACQUARIE EQUIPMENT FINANCE LTD	251,239.68
MECHANICAL ADVANTAGE INDUSTRIES LTD	29,714.20
MEDICAL SERVICES PLAN OF BC (NON-EMPLOYEES)	43,875.00
MINISTER OF FINANCE	93,503.79
MISSION PVP ASSOCIATION	64,880.72
MISSION TEACHERS UNION	991,748.02
MORNEAU SHEPELL LTD	42,128.88
MUNICIPAL PENSION PLAN	2,410,624.94
MWL DEMOLITION LTD	103,280.00
NADESHIKO INC	26,675.00

Mission Public Schools
Year Ended June 30, 2021
Schedule of Payments for Goods & Services

Vendor	Amount
NOBLE BRITISH COLUMBIA	96,897.27
OPTRICS INC	75,656.16
PACIFIC BLUE CROSS	1,416,366.25
PINNACLE DISTRIBUTION INC	31,325.47
PLANET CLEAN (VANCOUVER) LTD	185,750.87
EMPLOYER HEALTH TAX (EHT)	1,052,226.66
PUBLIC EDUCATION BENEFITS TRUST	1,208,082.46
REAL CANADIAN SUPERSTORE	27,508.49
RECEIVER GENERAL FOR CANADA	14,344,415.51
ROCKY POINT ENGINEERING	28,350.00
SAFE-GUARD FENCE LTD	33,507.60
SCHOLANTIS LEARNING SYSTEMS	41,737.50
SOFTCHOICE LP	39,326.25
STAPLES BUSINESS ADVANTAGE	62,675.17
SUPREME PAVING	56,595.00
SWING TIME DISTRIBUTORS	125,750.92
TEACHERS PENSION PLAN	8,787,432.20
TEK TRUCK SERVICES	25,398.75
TELUS	144,649.35
TLD COMPUTERS INC	108,666.79
TRANSTAR SANITATION SUPPLY	53,625.76
UNIVERSITY OF TORONTO PRESS	27,277.79
VANCOUVER COMMUNITY COLLEGE	57,273.97
WASH-BOTS CANADA	43,890.00
WASTE CONNECTIONS OF CANADA INC	64,670.20
WESCO DISTRIBUTION CANADA INC	54,047.17
WESTERN WEED CONTROL (1980) LTD	30,292.50
WORKSAFE BC	510,996.32
YRSA JENSEN	33,000.00
Total Detailed Vendors > 25,000.00	\$ 38,960,787.26
Total Vendors <= 25,000.00	\$ 3,605,278.14
Total Payments for Goods and Services	\$ 42,566,065.40

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

School District No. 75 (Mission)

Fiscal Year Ended June 30, 2021

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

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

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

Audited Financial Statements of

School District No. 75 (Mission)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 75 (Mission)

June 30, 2021

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School District No. 75 (Mission)

MANAGEMENT REPORT

Version: 9694-8948-6966

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 Tracy Loffler	September 24, 2021
_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
Original signed by Angus Wilson	September 24, 2021
_____ Signature of the Superintendent	_____ Date Signed
Original signed by Corien Becker	September 24, 2021
_____ Signature of the Secretary Treasurer	_____ Date Signed



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

INDEPENDENT AUDITORS' REPORT

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

To the Minister of Education, Province of British Columbia

Opinion

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

- the statement of financial position as at June 30, 2021
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies
(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2021 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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



We also:

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

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

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

KPMG LLP

Chartered Professional Accountants

Abbotsford, Canada

September 21, 2021

School District No. 75 (Mission)

Statement of Financial Position

As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	15,821,622	12,210,340
Accounts Receivable		
Due from Province - Ministry of Education	545,553	256,930
Due from First Nations	35,058	125,910
Other (Note 3)	896,922	1,139,839
Total Financial Assets	17,299,155	13,733,019
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	49,380	
Other (Note 4)	8,386,141	7,722,175
Unearned Revenue (Note 5)	1,205,734	902,754
Deferred Revenue (Note 6)	1,523,345	1,191,457
Deferred Capital Revenue (Note 7)	51,036,859	52,340,359
Employee Future Benefits (Note 8)	1,040,586	984,987
Total Liabilities	63,242,045	63,141,732
Net Debt	(45,942,890)	(49,408,713)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	76,120,347	77,942,358
Prepaid Expenses	229,116	329,813
Total Non-Financial Assets	76,349,463	78,272,171
Accumulated Surplus (Deficit) (Note 20)	30,406,573	28,863,458

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

Original signed by Tracy Loffler September 24, 2021

Signature of the Chairperson of the Board of Education Date Signed

Original signed by Angus Wilson September 24, 2021

Signature of the Superintendent Date Signed

Original signed by Corien Becker September 24, 2021

Signature of the Secretary Treasurer Date Signed

School District No. 75 (Mission)

Statement of Operations
Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	75,542,976	76,459,901	71,131,433
Other	427,181	430,850	474,561
Tuition	1,270,400	1,398,001	2,322,031
Other Revenue	2,049,417	1,238,002	1,850,762
Rentals and Leases	190,600	216,660	212,095
Investment Income	65,000	82,813	117,462
Amortization of Deferred Capital Revenue	3,007,060	2,973,354	2,912,410
Total Revenue	<u>82,552,634</u>	<u>82,799,581</u>	<u>79,020,754</u>
Expenses (Note 19)			
Instruction	66,109,669	63,711,015	62,643,480
District Administration	3,291,056	3,088,751	2,893,598
Operations and Maintenance	13,469,466	13,317,604	12,325,609
Transportation and Housing	1,202,988	1,139,096	1,114,185
Total Expense	<u>84,073,179</u>	<u>81,256,466</u>	<u>78,976,872</u>
Surplus (Deficit) for the year	<u>(1,520,545)</u>	<u>1,543,115</u>	<u>43,882</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		28,863,458	28,819,576
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>30,406,573</u></u>	<u>28,863,458</u>

School District No. 75 (Mission)

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Surplus (Deficit) for the year	<u>(1,520,545)</u>	<u>1,543,115</u>	43,882
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,420,790)	(2,163,347)	(1,703,555)
Amortization of Tangible Capital Assets	4,033,435	3,985,358	3,960,685
Total Effect of change in Tangible Capital Assets	<u>612,645</u>	<u>1,822,011</u>	2,257,130
Acquisition of Prepaid Expenses	(200,000)	(229,116)	(329,813)
Use of Prepaid Expenses	329,813	329,813	249,762
Total Effect of change in Other Non-Financial Assets	<u>129,813</u>	<u>100,697</u>	(80,051)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(778,087)</u>	<u>3,465,823</u>	2,220,961
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>3,465,823</u>	2,220,961
Net Debt, beginning of year		(49,408,713)	(51,629,674)
Net Debt, end of year		<u>(45,942,890)</u>	<u>(49,408,713)</u>

School District No. 75 (Mission)

Statement of Cash Flows
Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,543,115	43,882
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	45,146	(694,316)
Prepaid Expenses	100,696	(80,051)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	713,346	355,350
Unearned Revenue	302,980	(469,605)
Deferred Revenue	331,888	160,164
Employee Future Benefits	55,599	56,946
Amortization of Tangible Capital Assets	3,985,358	3,960,685
Amortization of Deferred Capital Revenue	(2,973,354)	(2,912,410)
Bylaw Capital Spend on Non-Capital Items	(339,226)	(280,884)
Total Operating Transactions	3,765,548	139,761
Capital Transactions		
Tangible Capital Assets Purchased	(1,983,959)	(1,204,256)
Tangible Capital Assets -WIP Purchased	(179,388)	(499,299)
Total Capital Transactions	(2,163,347)	(1,703,555)
Financing Transactions		
Capital Revenue Received	2,009,081	2,022,669
Total Financing Transactions	2,009,081	2,022,669
Net Increase (Decrease) in Cash and Cash Equivalents	3,611,282	458,875
Cash and Cash Equivalents, beginning of year	12,210,340	11,751,465
Cash and Cash Equivalents, end of year	15,821,622	12,210,340
Cash and Cash Equivalents, end of year, is made up of:		
Cash	15,821,622	12,210,340
	15,821,622	12,210,340

School District No. 75 (Mission)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,515,599		27,347,859	28,863,458	28,819,576
Changes for the year					
Surplus (Deficit) for the year	2,451,582	103,537	(1,012,004)	1,543,115	43,882
Interfund Transfers					
Tangible Capital Assets Purchased	(7,751)	(103,537)	111,288	-	
Local Capital	(539,500)		539,500	-	
Net Changes for the year	1,904,331	-	(361,216)	1,543,115	43,882
Accumulated Surplus (Deficit), end of year - Statement 2	3,419,930	-	26,986,643	30,406,573	28,863,458

School District No. 75 (Mission)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	65,174,564	65,892,174	63,655,835
Other	305,318	362,317	387,232
Tuition	1,270,400	1,398,001	2,322,031
Other Revenue	279,417	312,557	394,065
Rentals and Leases	190,600	216,660	212,095
Investment Income	65,000	82,813	117,462
Total Revenue	<u>67,285,299</u>	<u>68,264,522</u>	<u>67,088,720</u>
Expenses			
Instruction	55,479,469	54,021,414	54,345,399
District Administration	3,098,206	2,916,276	2,808,366
Operations and Maintenance	8,024,664	7,778,154	7,750,327
Transportation and Housing	1,177,130	1,097,096	1,114,185
Total Expense	<u>67,779,469</u>	<u>65,812,940</u>	<u>66,018,277</u>
Operating Surplus (Deficit) for the year	<u>(494,170)</u>	<u>2,451,582</u>	<u>1,070,443</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>694,170</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(7,751)	
Local Capital	(200,000)	(539,500)	(61,000)
Total Net Transfers	<u>(200,000)</u>	<u>(547,251)</u>	<u>(61,000)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,904,331</u>	<u>1,009,443</u>
Operating Surplus (Deficit), beginning of year		1,515,599	506,156
Operating Surplus (Deficit), end of year		<u>3,419,930</u>	<u>1,515,599</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		2,903,471	424,936
Unrestricted		516,459	1,090,663
Total Operating Surplus (Deficit), end of year		<u>3,419,930</u>	<u>1,515,599</u>

School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	62,534,834	63,232,408	61,222,760
ISC/LEA Recovery	(173,957)	(175,290)	(125,910)
Other Ministry of Education Grants			
Pay Equity	725,901	725,901	725,901
Funding for Graduated Adults		21,405	18,795
Student Transportation Fund	188,900	188,900	188,900
Carbon Tax Grant			61,051
Employer Health Tax Grant			515,072
Support Staff Benefits Grant	52,433	52,433	25,110
Support Staff Wage Increase Funding			287,660
Teachers' Labour Settlement Funding	1,690,967	1,690,967	698,184
Early Career Mentorship Funding	140,000	140,000	
FSA Scorer Grant	13,000	12,964	12,964
Early Learning Framework	2,486	2,486	6,848
Equity Scan Grant			18,000
Children and Youth Video Grant			500
Total Provincial Grants - Ministry of Education	65,174,564	65,892,174	63,655,835
Provincial Grants - Other	305,318	362,317	387,232
Tuition			
Continuing Education	280,000	335,477	308,525
International and Out of Province Students	990,400	1,059,124	2,008,526
Summit Distance Learning		3,400	4,980
Total Tuition	1,270,400	1,398,001	2,322,031
Other Revenues			
Funding from First Nations	173,957	175,290	125,910
Miscellaneous			
Transportation Fees		14,850	17,200
Pay for Service - Riverside	5,000	25,004	17,644
Clarke Theatre Support	75,460	59,843	150,000
Other Revenues	25,000	37,570	83,311
Total Other Revenue	279,417	312,557	394,065
Rentals and Leases	190,600	216,660	212,095
Investment Income	65,000	82,813	117,462
Total Operating Revenue	67,285,299	68,264,522	67,088,720

School District No. 75 (Mission)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Salaries			
Teachers	27,087,854	27,220,109	26,617,417
Principals and Vice Principals	4,164,471	4,155,650	3,969,695
Educational Assistants	6,373,800	5,901,883	6,198,765
Support Staff	7,541,170	7,393,348	7,435,287
Other Professionals	2,007,624	1,985,319	2,187,107
Substitutes	2,315,144	2,037,420	2,678,943
Total Salaries	49,490,063	48,693,729	49,087,214
Employee Benefits	11,647,133	11,344,788	10,838,439
Total Salaries and Benefits	61,137,196	60,038,517	59,925,653
Services and Supplies			
Services	1,906,090	1,722,823	1,941,159
Student Transportation	19,000	11,913	23,265
Professional Development and Travel	593,840	280,262	398,467
Rentals and Leases	260,158	244,607	255,245
Dues and Fees	88,100	80,003	99,599
Insurance	160,000	147,277	147,132
Supplies	2,430,938	2,076,046	2,181,740
Utilities	1,184,147	1,211,492	1,046,017
Total Services and Supplies	6,642,273	5,774,423	6,092,624
Total Operating Expense	67,779,469	65,812,940	66,018,277

School District No. 75 (Mission)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	21,881,705	647,080	49,461	330,100		1,236,907	24,145,253
1.03 Career Programs	650,885		23,944	320,876		3,733	999,438
1.07 Library Services	1,125,655					16,726	1,142,381
1.08 Counselling	1,233,518						1,233,518
1.10 Special Education	1,937,445		4,853,391	610,832		479,980	7,881,648
1.30 English Language Learning	115,038	13,620	137,360				266,018
1.31 Indigenous Education	270,209	129,916	806,064	36,241		2,745	1,245,175
1.41 School Administration		3,242,484		1,202,667	65,165	107,783	4,618,099
1.60 Summer School	5,654						5,654
1.62 International and Out of Province Students		122,550	31,663	98,933	60,507	938	314,591
1.64 Other					40,739		40,739
Total Function 1	27,220,109	4,155,650	5,901,883	2,599,649	166,411	1,848,812	41,892,514
4 District Administration							
4.11 Educational Administration				131,175	566,419		697,594
4.40 School District Governance					86,168		86,168
4.41 Business Administration				422,367	863,449	6,451	1,292,267
Total Function 4	-	-	-	553,542	1,516,036	6,451	2,076,029
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				95,705	219,145	25,660	340,510
5.50 Maintenance Operations				3,262,463		101,151	3,363,614
5.52 Maintenance of Grounds				306,306			306,306
5.56 Utilities							-
Total Function 5	-	-	-	3,664,474	219,145	126,811	4,010,430
7 Transportation and Housing							
7.41 Transportation and Housing Administration				33,853	83,727		117,580
7.70 Student Transportation				541,830		55,346	597,176
Total Function 7	-	-	-	575,683	83,727	55,346	714,756
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,220,109	4,155,650	5,901,883	7,393,348	1,985,319	2,037,420	48,693,729

School District No. 75 (Mission)

Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget (Note 18)	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	24,145,253	5,493,170	29,638,423	1,119,555	30,757,978	32,008,086	31,089,425
1.03 Career Programs	999,438	237,328	1,236,766	286,144	1,522,910	1,734,908	1,708,446
1.07 Library Services	1,142,381	257,043	1,399,424	45,455	1,444,879	1,373,020	1,353,299
1.08 Counselling	1,233,518	280,285	1,513,803	2,708	1,516,511	1,108,680	1,507,319
1.10 Special Education	7,881,648	2,102,067	9,983,715	139,657	10,123,372	10,442,512	9,859,310
1.30 English Language Learning	266,018	72,130	338,148	3,638	341,786	569,660	614,258
1.31 Indigenous Education	1,245,175	295,568	1,540,743	235,082	1,775,825	2,092,366	1,661,840
1.41 School Administration	4,618,099	991,526	5,609,625	190,628	5,800,253	5,353,585	5,368,225
1.60 Summer School	5,654	1,361	7,015		7,015	30,700	32,324
1.62 International and Out of Province Students	314,591	78,251	392,842	278,957	671,799	690,492	916,391
1.64 Other	40,739	9,460	50,199	8,887	59,086	75,460	234,562
Total Function 1	41,892,514	9,818,189	51,710,703	2,310,711	54,021,414	55,479,469	54,345,399
4 District Administration							
4.11 Educational Administration	697,594	100,678	798,272	143,010	941,282	978,570	930,274
4.40 School District Governance	86,168	12,333	98,501	47,010	145,511	180,313	153,010
4.41 Business Administration	1,292,267	264,265	1,556,532	272,951	1,829,483	1,939,323	1,725,082
Total Function 4	2,076,029	377,276	2,453,305	462,971	2,916,276	3,098,206	2,808,366
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	340,510	74,294	414,804	228,781	643,585	713,040	846,258
5.50 Maintenance Operations	3,363,614	818,774	4,182,388	1,249,182	5,431,570	5,623,277	5,328,156
5.52 Maintenance of Grounds	306,306	68,655	374,961	116,546	491,507	504,200	529,896
5.56 Utilities	-	-	-	1,211,492	1,211,492	1,184,147	1,046,017
Total Function 5	4,010,430	961,723	4,972,153	2,806,001	7,778,154	8,024,664	7,750,327
7 Transportation and Housing							
7.41 Transportation and Housing Administration	117,580	30,395	147,975	2,331	150,306	142,780	140,708
7.70 Student Transportation	597,176	157,205	754,381	192,409	946,790	1,034,350	973,477
Total Function 7	714,756	187,600	902,356	194,740	1,097,096	1,177,130	1,114,185
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	48,693,729	11,344,788	60,038,517	5,774,423	65,812,940	67,779,469	66,018,277

School District No. 75 (Mission)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

Schedule 3 (Unaudited)

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	10,368,412	10,228,501	7,194,714
Other	121,863	68,533	87,329
Other Revenue	1,770,000	925,445	1,456,697
Total Revenue	<u>12,260,275</u>	<u>11,222,479</u>	<u>8,738,740</u>
Expenses			
Instruction	10,630,200	9,689,601	8,298,081
District Administration	192,850	172,475	85,232
Operations and Maintenance	1,411,367	1,214,866	333,713
Transportation and Housing	25,858	42,000	
Total Expense	<u>12,260,275</u>	<u>11,118,942</u>	<u>8,717,026</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>103,537</u>	<u>21,714</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(103,537)	(21,714)
Total Net Transfers	<u>-</u>	<u>(103,537)</u>	<u>(21,714)</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, 2021

	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			80,671	977,018		6,073	982	12,422	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	249,513	225,361			160,000	31,850	99,497	404,511	259,203
Provincial Grants - Other									
Other			63,585	949,002					
	249,513	225,361	63,585	949,002	160,000	31,850	99,497	404,511	259,203
Less: Allocated to Revenue	249,513	225,361	18,800	906,645	145,587	25,053	100,479	416,933	259,203
Deferred Revenue, end of year	-	-	125,456	1,019,375	14,413	12,870	-	-	-
Revenues									
Provincial Grants - Ministry of Education	249,513	225,361			145,587	25,053	100,479	416,933	259,203
Provincial Grants - Other									
Other Revenue			18,800	906,645					
	249,513	225,361	18,800	906,645	145,587	25,053	100,479	416,933	259,203
Expenses									
Salaries									
Teachers						14,544		15,704	
Principals and Vice Principals							49,081		
Educational Assistants		184,891						307,967	
Support Staff	48,471				100,652				93,327
Other Professionals									
Substitutes					12,086	1,090	3,110	4,078	118,584
	48,471	184,891	-	-	112,738	15,634	52,191	327,749	211,911
Employee Benefits	12,118	40,470			29,206	3,444	10,432	83,344	38,922
Services and Supplies	188,924		18,800	889,912	3,643	5,975	37,856	5,840	8,370
	249,513	225,361	18,800	889,912	145,587	25,053	100,479	416,933	259,203
Net Revenue (Expense) before Interfund Transfers	-	-	-	16,733	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(16,733)					
	-	-	-	(16,733)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	BEST	POPFASD C.A.R.S
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			25,858	22,270				20,000	3,486
Add: Restricted Grants									
Provincial Grants - Ministry of Education	5,223,201	743,007	6,710	52,000	11,250	484,741	2,489,612		
Provincial Grants - Other									
Other									
	5,223,201	743,007	6,710	52,000	11,250	484,741	2,489,612	-	-
Less: Allocated to Revenue	5,179,216	743,007	13,064	74,270	1,049	434,860	2,360,906	-	3,486
Deferred Revenue, end of year	43,985	-	19,504	-	10,201	49,881	128,706	20,000	-
Revenues									
Provincial Grants - Ministry of Education	5,179,216	743,007	13,064	74,270	1,049	434,860	2,360,906		
Provincial Grants - Other									3,486
Other Revenue									
	5,179,216	743,007	13,064	74,270	1,049	434,860	2,360,906	-	3,486
Expenses									
Salaries									
Teachers	4,241,873	108,572					1,079,047		
Principals and Vice Principals				30,944					
Educational Assistants							211,333		
Support Staff						215,491	229,635		
Other Professionals							11,545		
Substitutes						71	54,297		
	4,241,873	108,572	-	30,944	-	215,562	1,585,857	-	-
Employee Benefits	937,343	17,080		6,643		27,418	333,994		
Services and Supplies		617,355	473	36,683	1,049	191,880	366,842		3,486
	5,179,216	743,007	473	74,270	1,049	434,860	2,286,693	-	3,486
Net Revenue (Expense) before Interfund Transfers	-	-	12,591	-	-	-	74,213	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(12,591)				(74,213)		
	-	-	(12,591)	-	-	-	(74,213)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	MCFD Early Years	MCFD Middle Years	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	33,692	8,985	1,191,457
Add: Restricted Grants			
Provincial Grants - Ministry of Education			10,440,456
Provincial Grants - Other	82,933	18,391	101,324
Other			1,012,587
	82,933	18,391	11,554,367
Less: Allocated to Revenue	58,771	6,276	11,222,479
Deferred Revenue, end of year	57,854	21,100	1,523,345
Revenues			
Provincial Grants - Ministry of Education			10,228,501
Provincial Grants - Other	58,771	6,276	68,533
Other Revenue			925,445
	58,771	6,276	11,222,479
Expenses			
Salaries			
Teachers			5,459,740
Principals and Vice Principals			80,025
Educational Assistants		5,589	709,780
Support Staff	42,080		729,656
Other Professionals			11,545
Substitutes	415	249	193,980
	42,495	5,838	7,184,726
Employee Benefits	12,973	438	1,553,825
Services and Supplies	3,303		2,380,391
	58,771	6,276	11,118,942
Net Revenue (Expense) before Interfund Transfers	-	-	103,537
Interfund Transfers			
Tangible Capital Assets Purchased			(103,537)
	-	-	(103,537)
Net Revenue (Expense)	-	-	-

School District No. 75 (Mission)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

	2021	2021 Actual			2020
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education		339,226		339,226	280,884
Amortization of Deferred Capital Revenue	3,007,060	2,973,354		2,973,354	2,912,410
Total Revenue	3,007,060	3,312,580	-	3,312,580	3,193,294
Expenses					
Operations and Maintenance		339,226		339,226	280,884
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,033,435	3,985,358		3,985,358	3,960,685
Total Expense	4,033,435	4,324,584	-	4,324,584	4,241,569
Capital Surplus (Deficit) for the year	(1,026,375)	(1,012,004)	-	(1,012,004)	(1,048,275)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		111,288		111,288	21,714
Local Capital	200,000		539,500	539,500	61,000
Total Net Transfers	200,000	111,288	539,500	650,788	82,714
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		495,047	(495,047)	-	
Tangible Capital Assets WIP Purchased from Local Capital		55,189	(55,189)	-	
Total Other Adjustments to Fund Balances		550,236	(550,236)	-	
Total Capital Surplus (Deficit) for the year	(826,375)	(350,480)	(10,736)	(361,216)	(965,561)
Capital Surplus (Deficit), beginning of year		26,670,252	677,607	27,347,859	28,313,420
Capital Surplus (Deficit), end of year		26,319,772	666,871	26,986,643	27,347,859

School District No. 75 (Mission)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,512,959	142,844,623	2,557,072	2,024,107	33,458	1,098,120	159,070,339
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		776,040	248,031	353,553			1,377,624
Operating Fund			7,751				7,751
Special Purpose Funds			103,537				103,537
Local Capital		15,839	479,208				495,047
Transferred from Work in Progress		605,942					605,942
	-	1,397,821	838,527	353,553	-	-	2,589,901
Decrease:							
Deemed Disposals			681,747	94,622		114,664	891,033
	-	-	681,747	94,622	-	114,664	891,033
Cost, end of year	10,512,959	144,242,444	2,713,852	2,283,038	33,458	983,456	160,769,207
Work in Progress, end of year		296,572					296,572
Cost and Work in Progress, end of year	10,512,959	144,539,016	2,713,852	2,283,038	33,458	983,456	161,065,779
Accumulated Amortization, beginning of year		79,260,567	1,363,765	604,382	13,839	608,554	81,851,107
Changes for the Year							
Increase: Amortization for the Year		3,286,872	263,547	220,089	6,692	208,158	3,985,358
Decrease:							
Deemed Disposals			681,747	94,622		114,664	891,033
			681,747	94,622		114,664	891,033
Accumulated Amortization, end of year		82,547,439	945,565	729,849	20,531	702,048	84,945,432
Tangible Capital Assets - Net	10,512,959	61,991,577	1,768,287	1,553,189	12,927	281,408	76,120,347

School District No. 75 (Mission)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	723,126				723,126
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	124,199				124,199
Local Capital	55,189				55,189
	179,388	-	-	-	179,388
Decrease:					
Transferred to Tangible Capital Assets	605,942				605,942
	605,942	-	-	-	605,942
Net Changes for the Year	(426,554)	-	-	-	(426,554)
Work in Progress, end of year	296,572	-	-	-	296,572

School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	50,001,759	232,411	202,551	50,436,721
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,377,624			1,377,624
Transferred from Work in Progress	605,943			605,943
	<u>1,983,567</u>	-	-	1,983,567
Decrease:				
Amortization of Deferred Capital Revenue	2,912,910	28,772	31,672	2,973,354
	<u>2,912,910</u>	<u>28,772</u>	<u>31,672</u>	2,973,354
Net Changes for the Year	<u>(929,343)</u>	<u>(28,772)</u>	<u>(31,672)</u>	(989,787)
Deferred Capital Revenue, end of year	<u>49,072,416</u>	<u>203,639</u>	<u>170,879</u>	49,446,934
Work in Progress, beginning of year	654,720			654,720
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	124,199			124,199
	<u>124,199</u>	-	-	124,199
Decrease				
Transferred to Deferred Capital Revenue	605,943			605,943
	<u>605,943</u>	-	-	605,943
Net Changes for the Year	<u>(481,744)</u>	-	-	(481,744)
Work in Progress, end of year	<u>172,976</u>	-	-	172,976
Total Deferred Capital Revenue, end of year	<u>49,245,392</u>	<u>203,639</u>	<u>170,879</u>	49,619,910

School District No. 75 (Mission)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year				1,246,869	2,049	1,248,918
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,841,050					1,841,050
Other				168,031		168,031
	<u>1,841,050</u>	-	-	<u>168,031</u>	-	<u>2,009,081</u>
Decrease:						
Transferred to DCR - Capital Additions	1,377,624					1,377,624
Transferred to DCR - Work in Progress	124,199					124,199
AFG Spent on Non-Capital Items	239,291					239,291
SEP Spent on Non-Capital Items	99,936					99,936
	<u>1,841,050</u>	-	-	-	-	<u>1,841,050</u>
Net Changes for the Year	<u>-</u>	-	-	<u>168,031</u>	-	<u>168,031</u>
Balance, end of year	<u>-</u>	-	-	<u>1,414,900</u>	<u>2,049</u>	<u>1,416,949</u>

ITEM 5.4 Action

File No. 11210

TO: Board of Education
FROM: D. MacLean, Director of Operations
SUBJECT: 2022 – 2023 Minor Capital Plan Submission

Recommendation

THAT the 2022/2023 Minor Capital Project Funding request report be submitted to the Ministry of Education for consideration of funding in 2022-2023.

1. Summary:

The Ministry created new processes for the submission of capital project requests. The attached report summarizes the Minor Capital Submission, which must be submitted to the Ministry by September 30, 2021. A board resolution is required to support this submission. The following summarizes the request.

a. Three bus replacements	-	\$ 385,807
b. Two playgrounds	-	330,000
c. Five SEP projects	-	<u>2,000,000</u>
Total Submission		<u>\$2,715,807</u>

2. Background:

Facilities staff have reviewed the building maintenance needs of the school district and have prepared the attached list to submit to the Ministry requesting funding for the 2022/2023 school year. The Ministry usually approves the funding in the spring each year, so that the projects can be completed early in the new school year.

3. Options:

1. There is an Air Handling Unit that requires replacement at MSS. At this time staff would rather not spend large sums of money on upgrades to a site that may be replaced.
2. Hatzic Middle School needs a replacement Air Handling Unit. Costing for this project is not yet available.
3. There are multiple sites that could use roofing work. The sites listed in the capital request are the sites that have been identified as the most in need.
4. There is an option for a less expensive replacement for the condenser units at both Albert McMahon and Christine Morrison. Staff have requested funding for replacement with heat pumps. Heat pumps are better for heating and cooling, they are energy efficient and they will require less structural support and roof repair in order to install. Heat pump is definitely the preferred option.

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: Summary Extract from the Ministry's Reporting System

Submission Summary

Submission Summary:	Minor 2022/2023 2021-09-30
Submission Type:	Capital Plan
School District:	Mission (SD75)
Open Date:	2021-05-28
Close Date:	2021-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$2,000,000
PEP	\$330,000
BUS	\$385,807
Total	\$2,715,807

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	155302	Transportation	Replacement	replace aging bus due to age maintenance costs and underbody rust	\$188,993
2	155303	Transportation	Replacement	Replacement needed due to age, condition and maintenance costs	\$97,838
3	155304	Transportation	Replacement	Replace due to age and high maintenance costs	\$98,976
Submission Category Total:					\$385,807

PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	155296	Christine Morrison Elementary	New (PEP)	Provide Christine Morrison with an accessible playground to replace their aging	\$165,000
2	155297	Mission Central Elementary	New (PEP)	Provide a ;large inner city school with accessible playground for the students	\$165,000
Submission Category Total:					\$330,000

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	155286	Riverside	Interior Construction	Replace a failing and undersized dust collection system for carpentry program	\$690,000
2	155287	Albert McMahon Elementary	HVAC (SEP)	Replaced failed condenser unit with new heat pump system	\$110,000
3	155291	Christine Morrison Elementary	HVAC (SEP)	Replace failed condenser unit with new heat pump system	\$300,000
4	155292	Deroche Elementary	Roofing (SEP)	Preplace Section #1 of the roof at Deroche Elementary. Roof has failed and	\$400,000
5	155293	Edwin S Richards Elementary	Roofing (SEP)	Replace failed section of roof at ESR as per roofing report and inspection	\$375,000
6	155294	Fraserview Elementary	Roofing (SEP)	Replaced 2 small sections of failed roof as per roofing report and inspection.	\$125,000
Submission Category Total:					\$2,000,000

ITEM 5.4 Action File No. 8010.20.2021/2022

TO: Board of Education
FROM: C. Becker, Secretary Treasurer
SUBJECT: Allocation of Funds Reserved for Special Purposes

Recommendation

THAT the Funds Reserved for Special Purposes be allocated as follows:

- 1. \$204,997 Addressing Learning Impacts**
 - a. Indigenous Transition Teacher **\$ 44,997**
 - b. Education Assistants (4.5) **160,000**

- 2. \$500,000 Strategic Initiatives**
 - a. Education Assistants (4) **\$140,000**
 - b. Literacy Mentor Teacher **90,000**
 - c. Social and Emotional Mentor Teacher **90,000**
 - d. Secondary Inclusive Support Teacher **90,000**
 - e. Elementary Inclusive Support Teacher **90,000**

- 3. \$802,000 Local Capital**
 - a. Van Replacement **\$80,000**
 - b. School Furniture **25,000**
 - c. Portables **184,000**
 - d. School Improvements / Inclusion **100,000**
 - e. Telephone Systems **131,000**
 - f. Public Announcement Systems **75,000**
 - g. HR Software Modules **67,000**
 - h. Computer Lease Buyouts **105,000**
 - i. ITA Funded Equipment **35,000**

4. Summary:

The year-end financial position allowed the school district to put funds aside for strategic initiatives and local capital. In addition, the unused funding for COVID was required to be reserved to address learning impacts this year – a report must be submitted to the Ministry by September 30th specifying how the learning impacts funding will be spent.

5. Background:

The Ministry requires that funding set aside in special reserves be used within a reasonable time frame. As the District has many initiatives on the go, and limited funding, there is significantly more need than the available funding. As such, this report summarizes the recommendations from staff for the use of the funding. As many of the options require staffing positions, the hope is to proceed with putting the positions in place, prior to the amended budget process. As such, a resolution is presented to authorize the spending of the reserved funds.

6. Options:

There are many possible uses of the funding to support strategic initiatives. The initiatives presented are those that staff have identified as having the greatest need, and their alignment with strategic initiatives where possible.

7. Analysis and Impact:

a. Strategic Plan Alignment

See attached summary regarding the use of the strategic initiative funding, and addressing learning impacts.

b. Enhancement Agreement

c. Funding Guidelines, Costing, & Budget Impact

The ministry requires funds that are held in reserves to be budgeted and spent within a reasonable time frame (three years). The use of funds from reserves requires a motion of the Board. The approved spending will be included with the amended budget, including the reports and presentations.

d. Policy, Legislation, Regulation

e. Organizational Capacity

f. Risks

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

g. Benefits

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

8. Public Participation:

9. Implementation:

10. Attachments:

- a. A detailed report regarding the request for funds for addressing learning impacts, and strategic initiatives
- b. Summary of Local Capital Reserve, and funding carryforward/budget.

Honouring Culture and Territory

- ✦ **GOAL:** Achieve equitable education outcomes for all Indigenous students in MPSD
- ⊕ **Identified Need:** Some Indigenous students attended MPSD Band Outreach schools part-time last year and others did not attend school at all. We need to address learning gaps that have occurred, as well as ensure their transition back to school is supported emotionally and socially.
- ⊕ **Plan for Support:** Indigenous Transition Teacher (0.4 FTE)
 - Indigenous students K-12
 - Students living in care
 - **Cost:** \$45,000
 - **Funding:** Addressing Learning Impacts Reserve

Future Orientation

- ✦ **GOAL:** Strengthen support and services for learners to address shifting learning requirements
- ⊕ **Identified Need:** Some students with diverse needs have had assessments and diagnoses delayed because of COVID. As a result, they do not have designations but require support to fully access educational opportunities. As well, since COVID, there are more students with diverse needs living in care.
- ⊕ **Plan for Support:** 8.5 EAs
 - Work directly with students who have assessments pending but require support in order to participate in school.
 - 51 students with diverse needs K-12 with pending designations
 - 4 in care
 - 10 Indigenous
 - **Cost:** \$300,000
 - **Funding;** \$160,000 Addressing Learning Impacts Reserve
 - **Funding;** \$140,000 from Strategic Initiatives Reserve.

Student Centred Learning

- ✦ **GOAL:** Create positive learning experiences that support literate and numerate students
- ⊕ **Identified Need:** Students have experienced academic learning gaps due to COVID (absences, restructured format). We also have new data from all grade 10 students showing missing elements in their mathematical understanding. The gaps are not solely due to COVID. The Math

mentor and MSS mentor teacher are working on strategies. We require a Literacy Mentor Teacher, with expertise in reading development, to support the work in literacy.

⊕ **Plan for Support:** Literacy Mentor Teacher position

→ Build teacher capacity across grades to support literacy development (Tier 1 support), including working alongside teachers in classrooms to implement strategies (similar to numeracy mentor teacher role). Collaboration with LSTs, SLPs to align with Tier 2 and Tier 3 support.

→ **Cost:** \$90,000

→ **Funding:** Strategic Initiatives Reserve

Effective Learning Environments

✦ **GOAL:** Maintain welcoming, modern, healthy, safe, and inclusive working and learning environments

⊕ **Identified Need:** Students are experiencing increased anxiety, stress, and depression and are exhibiting heightened levels of emotion and decreased resiliency. Families are living in stressed situations due to COVID. Serious behaviours being exhibited in schools have started earlier than usual at a time when many staff members are already feeling stretched and exhausted as they begin the year.

⊕ **Plan for Support:** Social and Emotional Mentor Teacher position

→ Build classroom teacher capacity to implement strategies to build SEL competencies in classrooms. This is Tier 1 support for all students, K-12. (SEL competencies are: self-awareness, self-management, social awareness, relationship skills, responsible decision-making).

→ Support staff in developing personal social and emotional skills and well-being.

→ **Cost:** \$90,000

→ **Funding:** Strategic Initiatives Reserve

✦ **GOAL²:** Recognize that diversity in the school community benefits all and ensure students are meaningfully included in the learning environment.

✦ **GOAL²:** Ensure every school is accessible so that full participation is possible.

⊕ **Identified Need:** See information above regarding the need for additional EAs. As well, we have teacher ratios that need to be met.

⊕ **Plan for Support:**

→ Elementary ISP Position

- Increased needs at Cherry Hill, Dewdney, and Silverdale cannot be met with EA staffing

→ Secondary ISP Position

- Numerous WorkSafe claims at MSS; this position would allow stabilization at that site

→ 2 ISP positions

- **Cost:** \$180,000

- **Funding:** Strategic Initiatives Reserve

→ Special Education Equipment Request

- Several students need accessibility accommodations such as high low change tables, adjustable desks, and other items. Students who are new to the district, or recently experiencing barriers, have not been in the planning process for budget; therefore, a special education equipment budget would allow responsive programming.
- **Cost:** \$25,000
- **Funding:** Local Capital Reserve

Quality Teaching and Leadership

✦ **GOAL:** Support all staff to adapt to the rapidly changing educational environment and students' needs

⊕ **Identified Need:** Teachers need support in understanding and implementing effective literacy, numeracy, and social and emotional competencies. With support from a Literacy Mentor Teacher and a Social and Emotional Learning Mentor Teacher, we can use existing curriculum budget and Mental Health Grant to build capacity. As well, the existing curriculum budget will also support professional learning for CBIEP implementation and Tier 2 and 3 literacy instruction.

Professional learning is planned for CUPE staff to support understanding of trauma informed practice and ways to de-escalate behaviour, supported through existing budgets.

- **Cost:** no additional costs – planned from existing budgets

2021 - 2022 Local Capital Funding Allocation Summary



	Available Funding	Additional Allocation	2021 / 2022 Planned
Unallocated	\$ 382,000		
Vans	80,000		\$ 80,000
Furniture	25,000		25,000
Portables	84,000	100,000	184,000
School Improvements / Inclusion	65,000	35,000	100,000
Telecom	31,000	100,000	131,000
Public Announcement		75,000	75,000
HR Software		67,000	67,000
Computers		105,000	105,000
ITA Funded Equipment		35,000	35,000
<i>Subtotal - June 30th Reserve</i>	667,000		
Preliminary Budget	135,000		
	\$ 802,000	\$ 517,000	\$ 802,000

Other Major Unfunded Local Capital Needs

Move Facilities from Riverside to Ferndale	1,000,000
East Wing	1,000,000

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

**September 21, 2021, 6:30 pm
Heritage Park Middle School
33700 Prentis Avenue, Mission, BC**

Members Present: Trustee, Tracy Loffler
Trustee, Shelley Carter
Trustee, Randy Cairns
Trustee, Rick McKamey
Trustee, Julia Renkema

Staff Present: Secretary-Treasurer, Corien Becker
Superintendent of Schools, Angus Wilson
Assistant Superintendent, Karen Alvarez
Executive Assistant, Ilona Schmidt (Recorder)

Others Present: MTU President, Ryan McCarty; DPAC Treasurer, Jacquelyn Wickham; CUPE President, Nansy Gibson

1. CALL TO ORDER

The meeting was called to order at 6:30 pm by the Chairperson Secretary-Treasurer. The Chairperson 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.

Assistant Secretary-Treasurer, Derek Welsh sends his regrets that he cannot attend the meeting.

1.1 Election of Board Chair and Vice-Chair

MOVED and Seconded that Superintendent Angus Wilson and Assistant Superintendent Karen Alvarez be appointed as Scrutineers for the purpose of conducting the Board Chair and Vice-Chair elections.

CARRIED.

The Secretary Treasurer called for nominations for the position of Board Chair. A nomination for Tracy Loffler as Board Chair was received. No other nominations were received. Tracy Loffer was acclaimed as the Boad Chair.

Tracy Loffler continued to chair the meeting and the election of the Vice-chair position.

Two nominations were received for Vice Chair: Randy Cairns and Shelley Carter. An election by ballot was conducted. Randy Cairns was elected to the position of Vice-Chair.

MOVED and Seconded that the ballots for the vice-chair election be destroyed.

CARRIED.

2. ADOPTION OF AGENDA

MOVED and Seconded that the Agenda be amended.

CARRIED.

AMENDMENT 1: Item 1.1: Substitute Superintendent Angus Wilson to replace Assistant Secretary-Treasurer, Derek Welsh as a scrutineer.

AMENDMENT 2: Item 5.6: Correct year in Recommendation from 2020-21 to 2021-22

MOVED and Seconded that the Agenda be approved as amended.

CARRIED

3. DELEGATIONS/PRESENTATIONS

4. UNFINISHED BUSINESS

5. STAFF REPORTS

5.1 Reporting out from Closed Meeting

During July 15, 2021, Special Closed meeting of the Board of Education of School District 75 (Mission), personnel matters were discussed.

During September 14, 2021, Special Closed meeting of the Board of Education of School District 75 (Mission), financial matters were discussed.

During September 21, 2021, Closed meeting of the Board of Education of School District 75 (Mission), Property, Personnel, and Student Matters were discussed.

5.2 School Opening Report

The Superintendent presented an updated enrolment chart and reviewed the school opening report.

5.3 COVID Update

The Superintendent clarified the current mask mandate, shared information about vaccination clinics being held at MSS, HMS and HPMS. To date, some emails have been received from parents with concerns about mask-wearing and mandating vaccines. The vaccinations are offered to students who want them but are voluntary.

SD75 dealt with a few protesters, most of which have spoken to RCMP. A few were informed to stay off the school premises.

SD75 shares updates as we receive them from the Ministry of Education, the Province of BC, or Fraser Health. Notifications will be different this year; however, Fraser Health will resume sending exposure notifications.

There has been at least 1 exposure in about 45% of our schools. Fraser Health has been requesting a lot of information from the schools.

Most exposures took place in K, Gr1.

5.4 Audited Financial Statements

MOVED and Seconded that the draft School District No. 75 (Mission) June 30, 2021 Financial Statements be accepted.

CARRIED

Trustees have met with auditors. Once the Board accepts the Statements, the auditors will provide a signed, finalized audit report. On Tuesday, September 28, 2021, the Annual Report will be presented with the finalized Financial Statements.

The Auditor had no cause for concerns. The auditor praised the Assistant Secretary-Treasurer for smooth and transparent co-operation. Trustee Renkema pointed out that SD75 still needs to be cost-conscious, as the current surplus was created by the unique situation created by the pandemic.

5.5 Executive Compensation Disclosure

MOVED and Seconded, that the Public Sector Executive Compensation Report dated September 21, 2021 be approved and submitted to the BC Public School Employers' Association, along with an Attestation Letter signed by the Board Chair.

CARRIED

The Secretary-Treasurer noted that this is an Annual disclosure. She also acknowledged that the Superintendent took a partial payout of vacation leave, as taking a vacation last year was near to impossible. The trustees

stressed the importance of staff taking vacations for their mental health and wellness.

5.6 Borrowing Resolution

MOVED and Seconded that the Superintendent and Secretary-Treasurer be authorized to borrow on behalf of Mission Public School District (School District #75) from the Scotia Bank for the 2021-22 operating year, up to:

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

CARRIED

This is an annual operating procedure, and the line of credit increase is to provide a cushion for unexpected expenses.

6. NEW BUSINESS

6.1 Sept.30 Day of Truth and Reconciliation

MOVED and Seconded that the 2021/2022 District Calendar be amended to change September 30th from an instructional day to a statutory holiday.

CARRIED

6.2 Hatzic Middle School Incident update

September 14, 2021, there was a Hold & Secure Incident at HMS. The Superintendent informed the Board and Public that Staff and Police were very professional and everything went as smoothly as it could have possibly gone. All Staff and the Principal did an excellent job handling the situation.

7. MINUTES OF PREVIOUS MEETINGS

7.1 Board of Education Special Public Meeting Minutes, June 22, 2021

MOVED and Seconded that the Board of Education Special Public meeting minutes dated June 22, 2021, be approved.

CARRIED

8. INFORMATION ITEMS

8.1 Bylaw, Policy & Procedure Review and Updates

Secretary-Treasurer started doing Policy work a year and a half ago. Some of this work has been on hold throughout COVID. Extra Committee of the Whole meetings have been scheduled for the review.

October 12, October 26, November 23, 2021

8.2 Boundary Review - Durieu and Steelhead - Next Steps

At COTW, September 14, 2021, The Secretary-Treasurer presented all recent information regarding boundary realignment due to substantial growth in several areas of Mision, such as Stave Falls and Hatzic. We may need to wait until November to get the latest Baragar numbers. Special COTW (Boundary Review) Meetings have been scheduled for October 26 and November 30, 2021.

Trustees are is in favour of continuing the process of the possible school catchment boundary realignment for the Durieu and Steelhead areas.

8.3 New Public Engagement Portal

SD75 is starting to utilize a new public engagement portal. All of the Boundary Review Information provided at the Committee of the Whole will soon go to the <http://engage.mpsd.ca> portal for input from the community, so the board can make their decision.

9. **CORRESPONDENCE**

10. **COMMITTEE MINUTES/LIAISON REPORTS**

- First Nations meetings, LMS (Kwantlen, Matsqui, LFN)
- National Day of Truth & Reconciliation
- Siwal Si'wes September 14
- Volunteer for FESL Review Group meetings
- BCSTA meetings
- Board Chairs Zoom calls
- Orange Shirt Day Planning meeting Sept 8
- DPAC meeting Sept 13

11. **ANNOUNCEMENTS**

12. **QUESTION PERIOD**

Clarification was sought for the Operating Surplus in the Financial Statements. A lot of positions could not be filled last year, a significantly lower number of sick-leave absences, and COVID funding from the government arriving late Jan/Feb have all created the operating surplus. Spending has not been initiated yet.

A question was asked about a different approach to projecting more accurate enrolment: If we overestimate and fall short (i.e. 2011-2012), we result in a deficit. We budget cautiously and conservatively and the Ministry of Education's projections are even more conservative than ours.

Baragar data: Last year, \$160,000 came from the development. This year, we received \$170,000. Indicating even more school enrolment increases in the future. The first week of school has always been difficult to plan for, and a lot of the enrolment adjustments take place instantly, as people move into the area.

A question was asked about the plan going forward for Middle Schools & High School? Is it in the best interest of the community to build such a large high school? There was a lot of thought put into the decision of having one Secondary School. Students had limited access to classes and were leaving the district due to not being able to get the courses they desired. MSS - we are advocating for replacement plus a substantial increase in capacity.

Mission West projects to have space for new schools. MOE provides funds only once the district is experiencing struggles. There is a plan of replacement / expansion of several elementary schools.

A question was asked about Covid Issues - everyone who has attacked staff regarding masks etc is known to police. Are these reported to the Government or the MOE Covid Information Group? The Deputy Minister is aware. There has certainly been information flow.

A question was asked about the lack of Supervision Assistants - is there a plan? SD75 is facing a similar challenge as we have with bus drivers. Fundamentally, we need people to apply and stick with the positions. There is no legal requirement to have a supervision assistant. If a school has a long spell of non-supervision, the Principal needs to let the District know. HR is working on campaigns to attract more people. We are also asking EAs to help.

13. ADJOURNMENT

MOVED and Seconded that the Board adjourn the meeting.

CARRIED

The meeting adjourned at 7:28 pm

Chair, Board of Education

Secretary-Treasurer

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