



2018 ANNUAL REPORT

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Message from the Board Chair



On behalf of the Board of Education of Mission Public Schools, I would like to recognize and honour the unique culture, heritage, and the many contributions of First Nations, Inuit and Métis peoples. Our school district is on the ancestral lands of the Stó:lō people, including Kwantlen, Leq'á:mel, Matsqui and Scowlitz territories. Our Board and Staff are committed to further establishing our relationships with our Indigenous partners from a place of trust and mutual respect. We recognize reconciliation as an ongoing, ever-evolving process and we raise our hands to our elders for guiding us along the way.

The Board has worked hard this year, building on the progress we have made in the last few years. Through restructuring of Board policies and procedures, we are continuing to establish Mission Public Schools as a well-run organization, committed to inclusiveness, innovation, and student success. Our school district is fiscally solvent and able to invest in resources, professional development and technology for the betterment of student achievement. There is more work to be done and we look forward to building on our successes for our students.

The Board continues to have strong working relationships within our school district and the greater community. The Board met with mayor and council a number of times this year, working collaboratively to create learning and life opportunities for our students. The move to a more transparent Committee of the Whole structure has led to strengthened relationships with our partner groups. The Board has also met with MLA's Simon Gibson and Bob D'eith, continuing to ensure that Mission Public Schools interests receive recognition at the provincial level. We recognize the need to work collectively and understand that healthy schools are integral to a healthy community.

Mission Public Schools is fortunate to have employees who are talented, hard-working and student-focused. Our teachers, support staff, administrators and district staff are committed and caring and we would not be the organization we are without them. The efforts and achievements of our Staff are sincerely appreciated by the Board.

As we look to the future, the new school year will also bring a new Board of Education, as municipal elections take place October 20, 2018. I would like to thank my fellow trustees for working together to improve student achievement over the last few years. I believe that our work has cultivated a school district that is a great place in which to learn and work. We have built a foundation of which we can be proud and I look forward to watching the continuous growth and evolution of Mission Public Schools.

Message from the Superintendent



Looking back over the past year, I am reminded of Coyote. There is a story in which Coyote loses his sewing needle while off in the forest. That night, he begins to circle the campfire over and over again looking for the needle. Owl sees this, and asks, 'Coyote, why do you keep circling the campfire?' Coyote responded that he lost his needle. Owl asks, 'Here by the campfire?' and Coyote responds, 'No, far away from here.' Owl then asks the obvious question, 'Well, why are you looking for it here at your campfire?' And Coyote responds, 'Well, it's easier to look for it here because I can see better.'¹

Sometimes, we have to remind ourselves that the easy work and the easy answers are not necessarily all that is required of us. That's why I believe it is important that our District have a supportive, open, and welcoming culture for both students and staff, because it's the only way we will get to all of the hard work that we all need to do. Education isn't just PowerPoints and edutheory books. It's about people, and it's about allowing all of us to fulfil our potential no matter our circumstances, whether we are at that campfire or not.

It's truly a privilege to work with all my colleagues here in MPSD. From hard working and dedicated support staff to insightful and caring teachers, I am proud to be the Superintendent of this vital and innovative District. In the last few years we have grown from strength to strength. We can see this in exciting developments like the expansion of Riverside College, or the opening of Stave Falls Elementary in 2019. It can be measured in resources like new computers and tablets, textbooks, and learning support materials, but it can also be found in ways not easily measured, like teachers staying after school to learn more about Thinking Classrooms, or Principals meeting together to share strategies to support students with diverse needs, or the Board of Education planning for the future to keep us all on the right track.

This does not mean all the sailing will be on calm waters; far from it. We face aging buildings, growing populations, financial challenges, and the uncertainty of the provincial economy, to name a few areas of concern. It will be ongoing and arduous work for the Board, District Leadership, and our team of educators and support workers to keep heading in the right direction. But at its core our District demonstrates an open mindset – we can recognise our challenges, focus on them, and plan solutions for them without trepidation or fear of failure. This positive culture ensures that all our decisions come back to ensuring that students get the absolute best possible education, and that we don't just circle the campfire.

¹ Archibald, J, 2008

The Board of Education

In accordance with the *School Act* of British Columbia, the Mission Public School District, No. 75 (MPSD) is governed by a Board of Education. There are five School Trustees that govern the School District; four Trustees are elected in Area 1, District of Mission and one rural Trustee is elected in Area 2, Fraser Valley Regional District. The last general local election happened on October 20, 2018.

2014 – 2018 Board of Education



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

2018 – 2022 Board of Education



On the November 20, 2018, the newly elected School Trustees were inaugurated as the 2018 – 2022 Board of Education. Back Row (L-R) Trustee Julia Renkema, Trustee Tracy Loffler, Trustee Shelley Carter
Front Row (L-R) Trustee Randy Cairns, Trustee Rick McKamey

Vision, Mission

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

Our Vision

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

Our Mission

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

Strategic Plan

Mission Public School District serves a diverse student population, aiming to inspire learning through inclusive high-quality learning environments, so that every student can reach their full potential. The governance responsibility of the Board includes setting the operating and governance framework for the organization. Good governance practices recommend identifying and communicating priorities for an organization through a strategic plan to help achieve the objective of helping every student to reach their full potential.

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

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

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

Operations

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

Organizational Structure

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



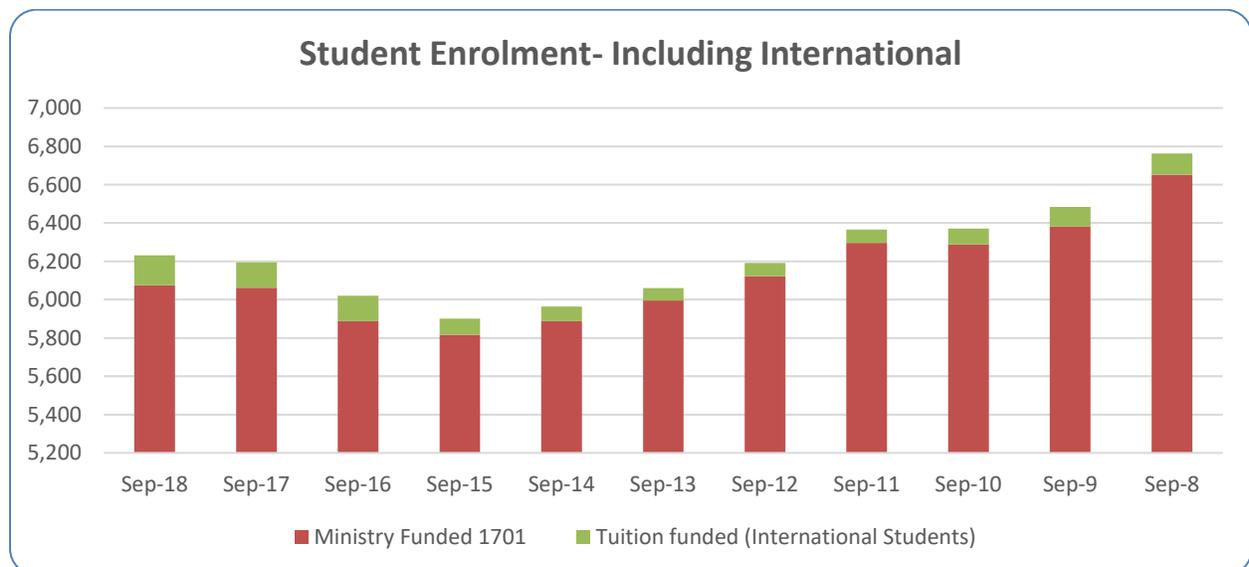
Schools and Programs

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

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

Student Enrolment

After years of declining enrolment, the number of students in the School District increased in fiscal years 2016, 2017, and 2018. The District of Mission is experiencing growth in development and in-migration from other communities in the lower mainland which is bringing more school aged children into the community. In addition, the international program continues to grow, and the number of international students increased again in fiscal 2018. The School District experienced a modest decline in late 2018, which warrants monitoring.



Employees

The following table summarizes the number of employees reported annually to the Ministry of Education for the past four years, and the percentage of the total workforce.

Mission Public School District				
Employees - September 1530 Report				
	2017	2016	2015	2014
<u>Total Employees</u>				
Instruction	547.8022	522.4591	501.1056	490.2966
District Administration	23.8571	23.8571	21.0000	22.0000
Operations and Maintenance	65.3393	58.0000	58.2000	51.1000
Transportation	13.0816	12.1155	11.0441	10.4753
	<u>650.0802</u>	<u>616.4317</u>	<u>591.3497</u>	<u>573.8719</u>
<u>% of workforce</u>				
Instruction	84.27%	84.76%	84.74%	85.44%
District Administration	3.67%	3.87%	3.55%	3.83%
Operations and Maintenance	10.05%	9.41%	9.84%	8.90%
Transportation	2.01%	1.97%	1.87%	1.83%
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

2017/2018 Highlights

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

Strategic Results

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

Framework for Enhancing Student Learning

In collaboration with education leaders and partners, develop a 3 to 5 year implementation plan for the new curriculum that includes:

Full implementation of the Aboriginal Enhancement Agreement by 2019

- Updated and expanded <https://missionAIMS.ca> to better track data regarding all four Enhancement agreement goal areas.
- Reconciliation in Mission Project
- Annual Reports indicate upward trends regarding some key objectives in the EA
- All schools, staff and stakeholders are aware of and report back feedback regarding the efficacy of school based and District EA initiatives.

Respecting and implementing the First Peoples' Principles of Learning

- Addition of Indigenous teachers
- Pro D on Indigenous pedagogy, reconciliation, etc
- All schools and staff have the key document and have witnessed the rationale and purpose of this document within the redesigned curriculum.
- Aboriginal mentor teachers and Siwal Si'wes staff provide mentorship to administrators, teachers and support staff, regarding the FPPL.
- Various initiatives highlight the importance in respecting this document and the rationale behind the FPPL.
- Release of locally developed residential school curriculum website: www.greatspirithand.com All schools and staff have had professional development on this resource.

Equitable access to resources to support the development of the Educated Citizen through the redesigned curriculum

- Expanded resource section to website; additional physical resources in mathematics; refresh of technology
- Support for schools based on a variety of factors beyond FTE

Quality assessment in accordance with the Ministry of Education that informs meaningful instruction. School-based, School District and provincially developed assessment will provide information for students and families which reflects student progress and achievement.

- Continued support for FSA, revision of elementary Report Card, piloting 7-12 Standards Based Gradebook, renewed mathematics assessments SNAP with in-services; Joyful literacy project K-2, and continued use of Writing Performance Standards

In collaboration with education leaders and partners, the School District focuses on developing a strong support system considering the needs of students which includes:

Effective services and initiatives that support our Aboriginal Enhancement Agreement Goals (1. Honouring Culture, 2. Meaningful Contributions, 3. Positive Learning Experiences, 4. Looking to the Future);

- .5 SWSW librarian, District Principal, Administrative Assistant and Aboriginal Mentor Teachers provide continual online, analogue and community resources throughout the District to all stakeholders. (Positive learning experiences)
- District wide Cultural presentations at school and District Level (Honouring Culture and History)
- SWSW staff continue to provide opportunities for our students to make meaningful contributions through countless charitable endeavors and school wide leadership events. (Meaningful Contributions)
- Students create and are featured in the articles of the Indigenous newspaper "The Canoe". (Looking to the Future)
- District development of locally developed curriculum which has been recognized Province wide. (Positive Learning experiences)

A sense of belonging and ensuring successful transition for Aboriginal students

- Addition of Halq'emeylem Middle School Teacher
- Addition of Indigenous District mentor teacher assisting schools K-12
- Ongoing Orange Shirt Day commemorations
- District wide Student Satisfaction surveys indicate year over year increased engagement from students.
- Purposeful transition events held district wide welcoming students to new staff and buildings
- Multiple large-scale events combining Aboriginal Leadership students at all grade levels which provides mentorship and sense of belonging.

Information in order to inform, understand, and develop support plans when students are struggling to achieve

A process to support a student's education program when assessments indicate that support is necessary to advance student learning.

Engaging the entire spectrum of learners with the design and implementation of rigorous academic programs and co-curricular opportunities.

Striving for inclusion by providing all students equitable access to learning, achievement and the pursuit of excellence in all aspects of their school experience.

- Developed Student Services binder resource to guide the support planning process for struggling learners
- Ongoing in-services for support teachers
- Annual review of district psych ed assessment priorities and process
- Implement universal supports
- SBT reflect new contract language
- Growth Plans designed to challenge and support all learners via Spirals of Inquiry approach
- Ongoing three prong approach of curriculum, student services, and indigenous ed
- Collaborated to develop a strategy and a support position to advocate for children and youth in care
- Investigating competency based IEP
- Staffing model w MTU to provide balanced classrooms and equitable learning environments

Human resources to Support Student Learning

The restoration of class size and composition language shifted the focus of the human resources department. Significant effort was needed to recruit approximately 50 new teachers for the 2017/2018 school year. As such, the staff in human resources worked tirelessly in May and June to recruit new teachers. In 2018 the HR department was expanded to alleviate some of the pressure that the School District has been experiencing in terms of teacher shortages and pressure on principals to cover classes. It is notable that since 2012 our teacher staffing has increased 24% and our EA staff by over 25% to reflect the growth in the School District as well as the restored language.

Plan for Technology today and tomorrow

A strategic plan for technology was developed in the spring of 2017. The plan included upgrading the information technology backbone, servers and WIFI, as well as laptops and computers for students and teachers. The budget was approved to initiate the project in the 2016/2017 year and additional funds for the 2017/2018 school year. System upgrades were completed during the 2017/2018 school year, and significantly more devices were put into the hands of students and teachers. The School District upgraded to the use of Office 365 to improve mobility and flexibility. New web presence was created and launched August 2018. A new collaborative portal, Learn75 for schools, staff, and students was launched August 2018. Safe, secure, and compliant teacher websites and student portfolios have been added to the both the new web presence and portal. Work on increasing use and understanding of technology in the classroom will continue, as well as working to create equity to access technology throughout the School

District. With the addition of District Technology teachers; teachers and classrooms have access to collaborative and co-teaching opportunities. The ADST lending library has expanded and is continuing to grow. Elementary Technology Coaches are supporting technology integration in classrooms. Elementary ADST roadshow is in its second year with middle school technology leadership students that are sharing design thinking and technology skills with intermediate elementary students.

Communication and Engagement

The technology plan included updating of all websites to support better communication efforts. The website upgrades were completed in the 2017/2018 school year.

Economic Sustainability

The Board supported a more open and transparent budgeting process for the 2017/2018 school year. With an increase in student enrolment for 2017/2018, the School District was in a stronger financial position, and able to make funding decisions that expanded the services. The budget process will continue to evolve. In addition, the Board approved a policy for managing reserves and contingency accounts. In late 2018, with the decline in enrolment and a substantial increase in substitute employee costs, a review is necessary to ensure that the School District remains on solid ground financially.

Governance

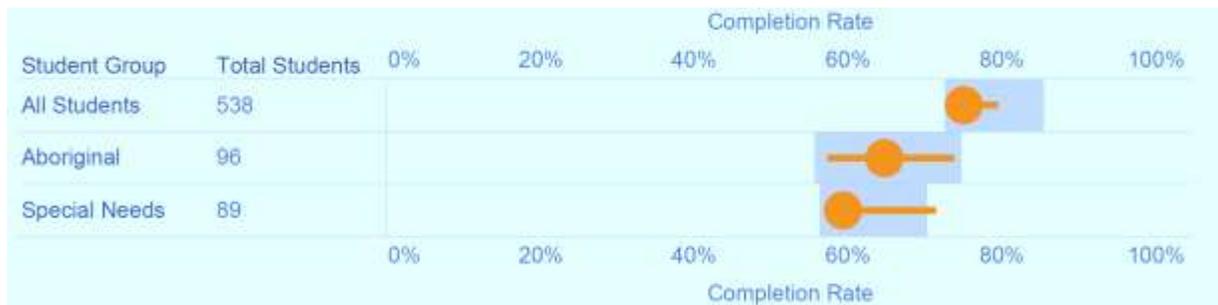
In 2017, the Board implemented a Committee of the Whole structure to provide a more open and inclusive process to engage partners and stakeholders. The format change has allowed significantly more open and transparent discussions on aspects that affect Board decisions. The Board continues to review and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

Student Success

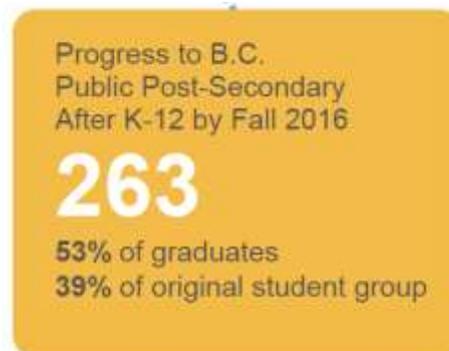
Please note data is largely 2016 and/or 2015/16 sourced

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

Grade 12 Students



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



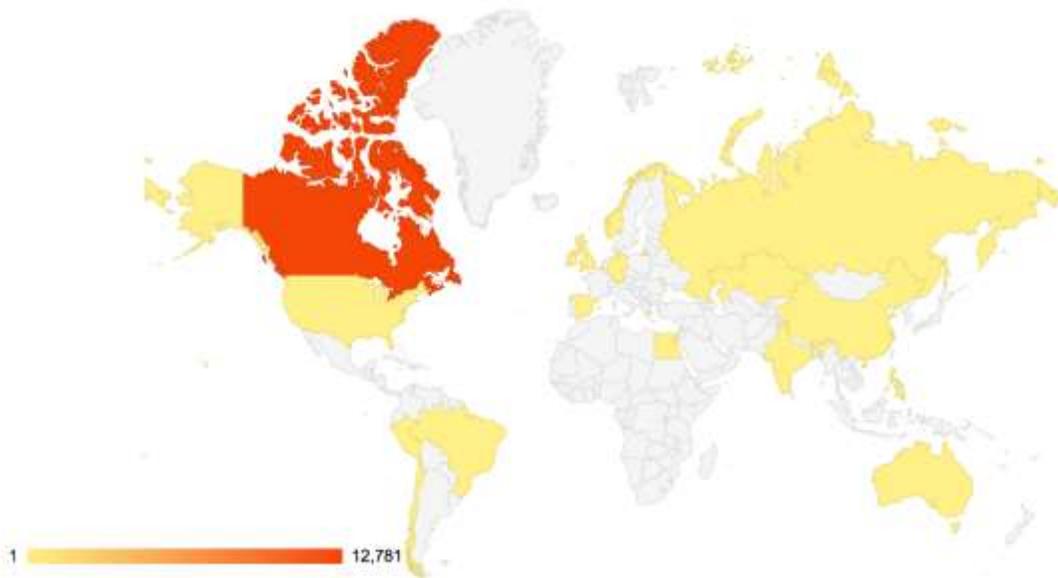
Indigenous Education

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

Love

2017-2018 was the third year in a seven-year cycle of Sacred Teachings. The theme of this year was love and was represented by the eagle. To feel true love is to know the Creator. Therefore, it is expected that one's first love is to be the Great Spirit. He is considered the father of all children and the giver of human life. Love given to the Great Spirit is expressed through love of oneself, and it is understood that if one cannot love oneself, it is impossible to love anyone else. The eagle was chosen by the Great Spirit to represent this law, as the Eagle can reach the highest out of all.

The School District resides on territory that housed a Residential School into the 1980s. This continues to be a vital link for the Indigenisation of curriculum and pedagogy in the School District. Since the unveiling of the residential school curriculum website, www.greatspirithand.com, over 12,700 views from over 21 countries have been established, spreading the truth to a global audience.



The School District held a large scale and well publicized Orange Shirt Day commemoration on the grounds of the original Residential School in September of 2017. The event doubled in student and staff participation from the previous year. In the fall of 2018, this event drew over 1000 students.



Moving forward into the fall of 2018, we hosted our first District wide, Aboriginal youth transition conference, for grades 6 through 12. This event, named “IYAQT”, which translates to “to change” in Halq’emeylem, spanned 3 days, included hundreds of students, dozens of presenters and took place at Xa:ytem, interpretive centre, the site of an ancient Sto:lo village dating back over 9000 years.



BC's Journey Towards Reconciliation in the Education System

Some of this work was witnessed and captured in the Ministry’s recent video which was presented at the OECD in Paris, as well as at the fall Aboriginal Education gathering in Vancouver BC. This video can be viewed by clicking the following link. <https://www.youtube.com/watch?v=KVTwt9gVif4>

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

Grade 4 – Reading FSA Results

GRADE 4: ABORIGINAL

School Year	Writers Only #	Participation %	Not Yet Meeting		Meeting		Exceeding	
			#	%	#	%	#	%
2012/13	76	86	19	25	50	66	7	9
2013/14	70	84	21	30	48	69	1	1
2014/15	72	83	32	44	35	49	5	7
2015/16	63	82	22	35	40	63	1	2
2016/17	61	73	21	34	38	62	2	3



- Not Yet Meeting
- Meeting
- Exceeding

GRADE 4: NON-ABORIGINAL

School Year	Writers Only #	Participation %	Not Yet Meeting		Meeting		Exceeding	
			#	%	#	%	#	%
2012/13	317	91	63	20	221	70	33	10
2013/14	298	87	63	21	213	71	22	7
2014/15	296	93	78	26	202	68	16	5
2015/16	321	91	80	25	216	67	25	8
2016/17	329	87	80	24	227	69	22	7



- Not Yet Meeting
- Meeting
- Exceeding



Grade 4 – Writing FSA Results

GRADE 4: ABORIGINAL

School Year	Writers Only #	Participation %	Not Yet Meeting		Meeting		Exceeding	
			#	%	#	%	#	%
2012/13	74	84	16	22	54	73	4	5
2013/14	70	84	28	40	41	59	1	1
2014/15	71	82	24	34	46	65	1	1
2015/16	63	82	19	30	44	70	0	0
2016/17	58	70	24	41	31	53	3	5



- Not Yet Meeting
- Meeting
- Exceeding

GRADE 4: NON-ABORIGINAL

School Year	Writers Only #	Participation %	Not Yet Meeting		Meeting		Exceeding	
			#	%	#	%	#	%
2012/13	318	91	59	19	245	77	14	4
2013/14	299	87	94	31	200	67	5	2
2014/15	295	92	59	20	224	76	12	4
2015/16	319	90	50	16	265	83	4	1
2016/17	322	85	72	22	213	66	37	11



- Not Yet Meeting
- Meeting
- Exceeding

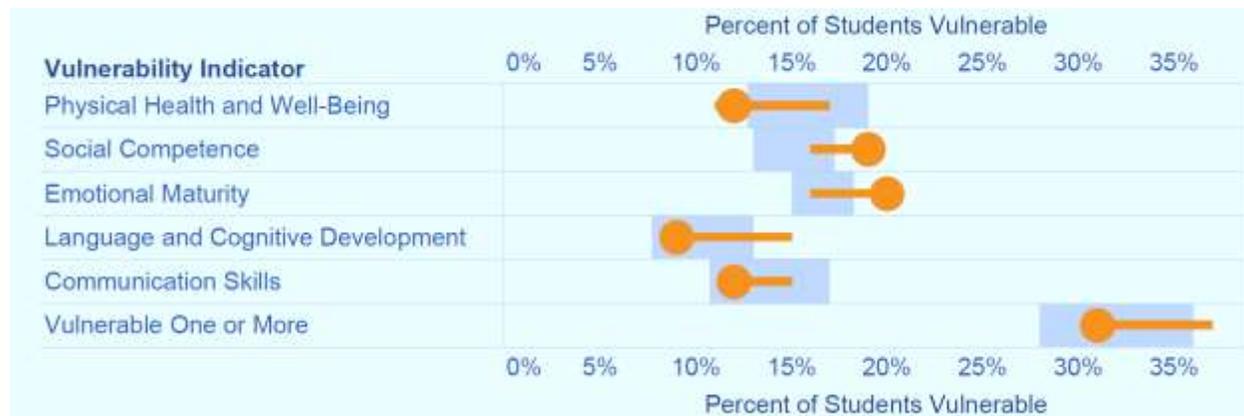


Equity and Support

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

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

EDI Index – Wave 6 (2013-2016)



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

Student Services

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

The number of students who meet the Ministry of Education criteria for a designation is growing each year. In 2017-2018 there were 710 students who received a ministry designation, which was up from 670 the previous year. Of the 710 students, 387 were designations considered Low Incidence which was up from 347 Low Incidence the previous year. All students with a designation have an Individual Education Plan (IEP) that is written by teachers in consultation with family. The IEP is reviewed annually.

- With a focus on early intervention, counselling time at elementary schools was increased from 2.0 to 4.8 FTE.
- Universal Speech and Language Screening was implemented in Kindergarten this year. 20% of elementary students access Speech and Language services. SLP services were increased from 2.0 to 3.6 FTE.
- Learning Specialist Teachers engaged in training for our new school level B testing tool. The Kauffman Educational Test of Achievement (KTEA) will be rolled out by January 2019.
- Occupational Therapy time was increased by 0.1 FTE this year.
- Our Children and Youth in Care Advocate has been working effectively with families, school staff with Fraser Valley Aboriginal Children and Family Services Society, Ministry of Children and Family Development and Metis Family Services. This role will be expanded in 2019.
- Inclusive Support Program teachers are now in every elementary, middle and secondary school, including Summit Learning Center.
- Students can access alternate programming, like that of our off-site alternate school Fraserview Learning Center in both middle schools and Ecole Mission Secondary School.
- An Employability Skills Teacher was implemented to support our students with work experience.
- District Inclusive Mentor Teachers have made significant progress in a number of areas including supporting new teachers, IEP development, writing and reviews, audit file work, transitions to adulthood, Pathways for Employment partnering with Riverside and Douglas College, as well as, Professional Development presentations for our EAs and Teachers from POPARD, POPFASD, SET-BC, Inclusion Out-reach, ARC, POPEI, NVCI, Executive Functioning, BC CASE and more.
- The District's 30-member Crisis Management Flight Team engaged in training by Cheri Lovre of the Crisis Management Institute.

New Curriculum

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

The implementation of the new curriculum is well underway in the School District. K-9 implementation was the focus in the 2016-18 years and we are now implementing the new grade 10 curriculum which includes the new Career Education Program.

The School District Curriculum team has supported teachers and principals through a variety of professional development activities, collaboration days, workshops, in-service, resource purchases, website development, and more. Highlights would include the new Jump Math programme, Joyful Literacy initiative, Building Thinking Classrooms initiatives, a revised Curriculum Connections website (<https://sd75curriculum.com/>), expanded Siwal Si'wes website (link from www.mpsd.ca), and the My Blueprint career education software. Indeed, the renewed focus on career education is a central tenet of the new curriculum.

Lastly, in the fall of 2017 new report cards were implemented in the elementary years to better reflect the re-designed curriculum. We continue to have conversations regarding assessment and communicating student learning with teachers, students, and parents.

Framework for Enhancing Student Learning Annual Plan 2017-18



“Building Capacity from Within”

Financial Statement Discussion and Analysis - 2018

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

Financial Position

Financial Assets

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

The statement of financial position shows that the District has an accumulated surplus. The surplus is comprised of investment in tangible capital assets and liquid financial assets.

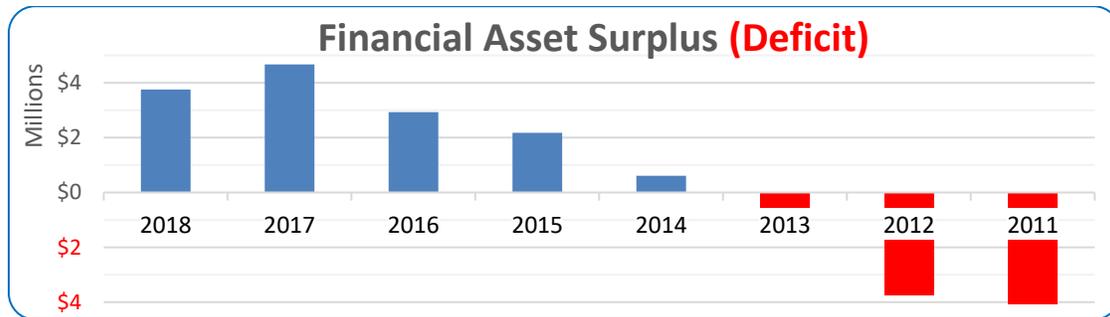
The School District is in a relatively stable financial position with liquid financial assets. While the net financial assets are in a deficit position due to the recording of deferred revenue for capital assets, separating the financial assets from the capital assets shows that the financial assets are available to meet the School District's financial obligations.

Mission Public School District Statement of Financial Position - Analysis

	2018	2017	2016	2015	2014	2013	2012	2011
Financial Assets	\$ 14,717,102	\$ 15,018,287	\$ 12,033,333	\$ 9,720,619	\$ 9,346,948	\$ 6,988,638	\$ 5,052,542	\$ 3,389,936
Liabilities								
General	11,212,130	10,427,178	9,232,928	7,741,030	8,885,265	8,436,181	9,354,318	8,612,043
Deferred Capital	53,727,585	53,342,952	52,783,158	53,124,338	53,337,372	53,946,459	55,630,931	57,623,341
Net Financial Assets	<u>\$(50,222,613)</u>	<u>\$(48,751,843)</u>	<u>\$(49,982,753)</u>	<u>\$(51,144,749)</u>	<u>\$(52,875,689)</u>	<u>\$(55,394,002)</u>	<u>\$(59,932,707)</u>	<u>\$(62,845,448)</u>
Non-Financial Assets								
Prepays	252,336	79,203	126,052	191,236	142,546	293,885	559,044	745,347
Tangible Capital Assets	80,838,474	79,824,185	79,272,054	79,224,955	79,872,508	81,614,697	84,184,128	87,133,880
Accumulated Surplus	<u>\$ 30,868,197</u>	<u>\$ 31,151,545</u>	<u>\$ 29,415,353</u>	<u>\$ 28,271,442</u>	<u>\$ 27,139,365</u>	<u>\$ 26,514,580</u>	<u>\$ 24,810,465</u>	<u>\$ 25,033,779</u>
Accumulated Surplus								
Financial Asset Surplus	3,757,308	4,670,312	2,926,457	2,170,825	604,229	(1,153,658)	(3,742,732)	(4,476,760)
Capital Asset Surplus	27,110,889	26,481,233	26,488,896	26,100,617	26,535,136	27,668,238	28,553,197	29,510,539
	<u>\$ 30,868,197</u>	<u>\$ 31,151,545</u>	<u>\$ 29,415,353</u>	<u>\$ 28,271,442</u>	<u>\$ 27,139,365</u>	<u>\$ 26,514,580</u>	<u>\$ 24,810,465</u>	<u>\$ 25,033,779</u>
Net Capital Assets								
Capital Asset Surplus	27,110,889	26,481,233	26,488,896	26,100,617	26,535,136	27,668,238	28,553,197	29,510,539
% deferred capital/capital assets	66.46%	66.83%	66.58%	67.06%	66.78%	66.10%	66.08%	66.13%

The above table reconciles the financial and capital elements of the statement of financial position for the past eight years. The capital component of the assets has remained relatively stable over the eight-year period with some new investment in assets.

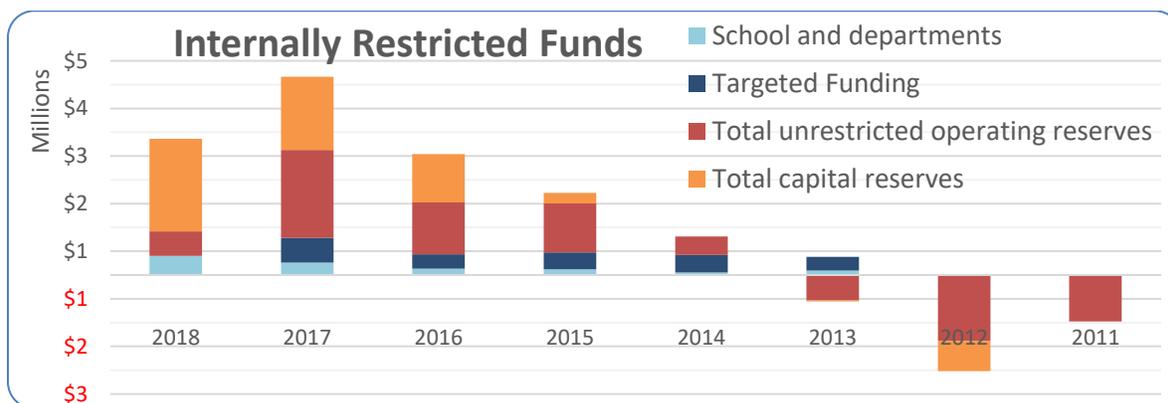
The following chart is extracted from the table, showing that the School District has improved its liquid financial position from a deficit position to a surplus position.



Accumulated Surplus

The School District maintains three types of reserves; restricted for specific purposes, unrestricted, and restricted for local capital. The most notable change over the past eight years is that the School District has gone from an operating deficit, to an operating surplus. Generally, the School District has budgeted the use of the unrestricted surplus in the following year.

In 2018, the School District established a formal policy for a contingency reserve to ensure the organization had resources available for operational uncertainties that could result in a deficit position. Currently, the policy for this reserve is hold a minimum of 1% as contingency, with a target of 2% and a maximum of 5% of annual operating revenues. Once the contingency reserve target of 2% is met, the policy allows for the transfer of surplus funds to a restricted operating reserve, or to local capital.



As of June 30, 2018, the District held \$510,812 as an unrestricted reserve (.72% of operating revenues). This was a decrease from the prior years unrestricted reserve of \$1,846,206 (2.88% of operating revenues). The total of the unrestricted reserve, the restricted reserves, and the capital reserve, is \$2,863,688 (4.04% of operating revenues). 2017 had a total of \$4,164,499 (6.49% of operating revenue).

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

Mission Public School District Accumulated Surplus - Analysis								
	2018	2017	2016	2015	2014	2013	2012	2011
Accumulated Operating Reserves								
Internally Restricted Operating Reserves								
Aboriginal targeted	\$0	\$50,288	\$16,247	\$69,495	\$84,756	\$286,124	\$0	\$0
Employee benefit plans	0	282,910	282,910	282,910	282,910	0	0	0
Student learning grant	0	191,309	0	0	0	0	0	0
Targeted Funding	0	524,507	299,157	352,405	367,666	286,124	0	0
School and departments	403,559	258,566	136,456	119,595	54,499	96,893	0	0
Total restricted operating reserves	403,559	524,507	299,157	352,405	367,666	286,124	0	0
Unrestricted Operating Reserve								
Held as contingency (1% op rev)	\$510,812	\$600,073	\$568,676	\$535,583	\$0	\$0	\$0	\$0
Balance unrestricted (Deficit)	0	1,246,133	522,119	499,666	390,070	(531,528)	(1,383,828)	(972,975)
Total unrestricted operating reserves	510,812	1,846,206	1,090,795	1,035,249	390,070	(531,528)	(1,383,828)	(972,975)
Total operating reserve funds	914,371	2,370,713	1,389,952	1,387,654	757,736	(245,404)	(1,383,828)	(972,975)
Capital Reserves								
Local capital – allocated to projects	\$1,557,242	\$1,063,930	\$797,000	\$0	\$0	(\$22,713)	(\$634,139)	\$0
Local capital – unallocated	392,075	471,290	215,000	215,000	0	0	0	0
Total capital reserves	1,949,317	1,535,220	1,012,000	215,000	0	(22,713)	(634,139)	0
Total operating and capital reserves	\$2,863,688	\$3,905,933	\$2,401,952	\$1,602,654	\$757,736	\$268,117	\$2,017,967	\$972,975

Reserve funds available for expenditures in addition to annual revenues

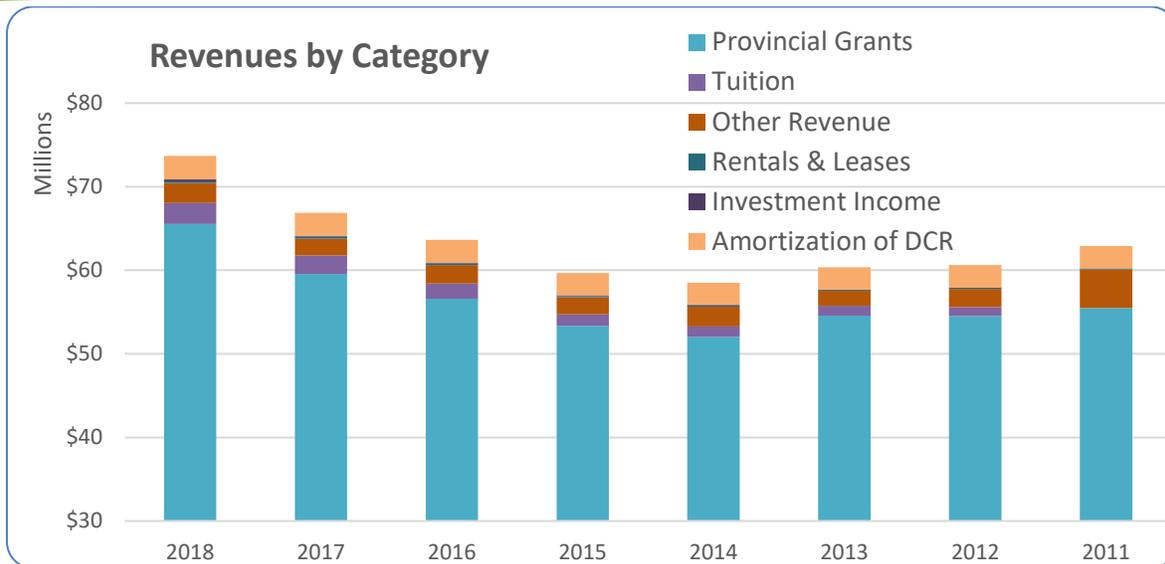
Financial Operations

Revenues

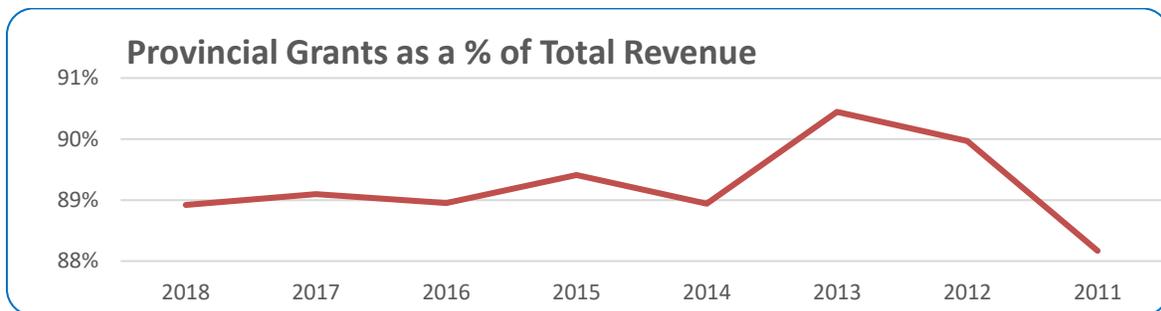
In 2018, revenues increased by over 10% (5% in 2017). The most significant change was to provincial grants. Total grant revenues increased by approximately \$6.0 million (9.97%) from 2017. The increase is primarily due to the \$5.5 million increase to fund the restored collective agreement language in order to reduce class sizes. Grant revenue also increased due to additional students enrolled in the School District.

Tuition revenue increased to \$2.5 million (2017 - \$2.2 million), an increase of approximately 14.7%. There has been a steady growth in tuition revenue due to a steady increase in international student enrolment. Tuition revenue represents 3.4% of total revenues (2017 – 3.3%).

Other revenues also increased, by approximately \$400,000 to \$2.4 million (2017 – \$2 million). Other revenue represents 3.3% of total revenues (2017 – 3.0%).

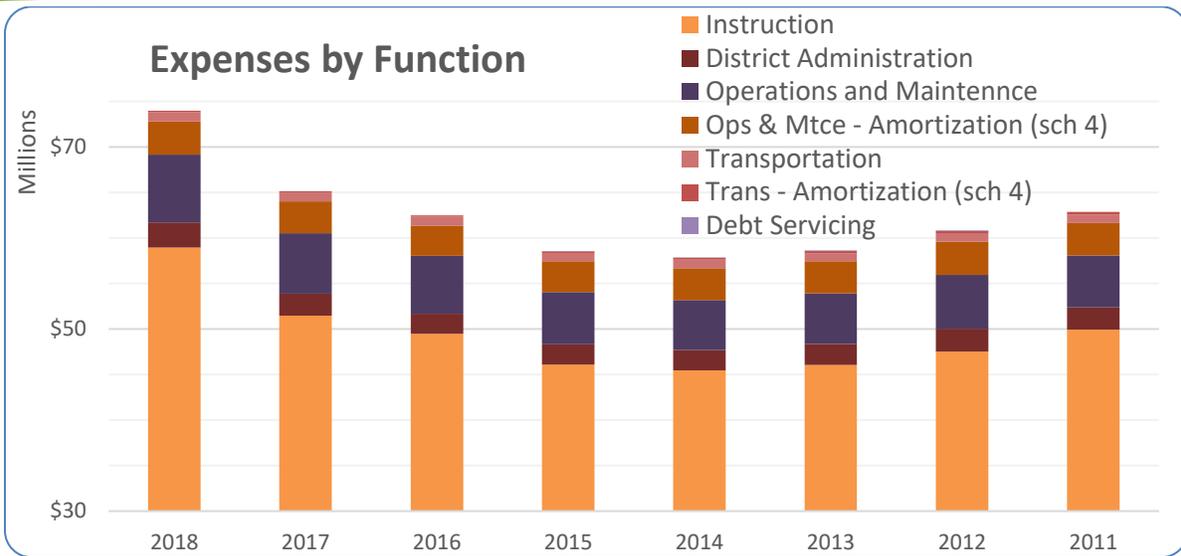


Most revenue received by the School District comes from the Province of British Columbia. 88.9% of total revenue in 2018 was from provincial grants, which is consistent with the previous few years – 89.1% in 2017. This is a significant risk to the School District, as there is a limited ability to generate other funding sources.



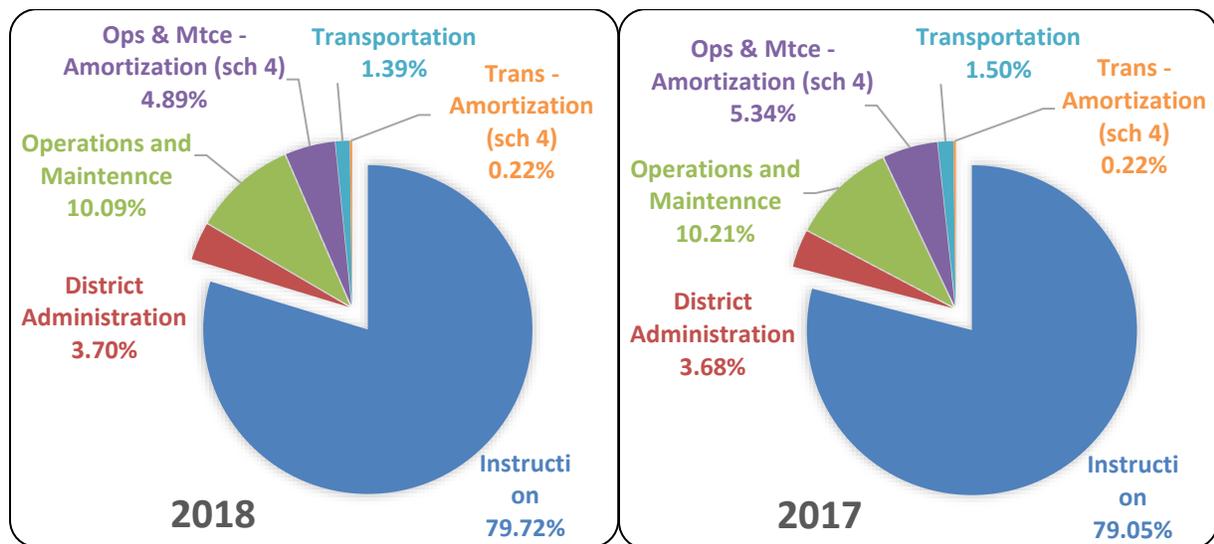
Expenses

In 2018, total expenses increased 13.63% over 2017. The increase was primarily due to the additional teachers required with the restored language for class size and composition limits, as well as increased enrolment. Instruction represents 79.7% of total expenses in 2018, up from 79.0% in 2017. Instruction costs increased by \$7.5 million in 2018 to \$58.96 million (2017 – \$51.48 million). This significant increase is primarily due to the increase in teachers for the restored language. A small portion of the increased cost is attributed to the increase to enrolment. A large portion of the cost increase for instruction was offset by a reduction in the average teacher salary, due to retirements and new teachers being hired at the start of the pay scale. As such, the salary and benefit component of costs are expected to increase substantially as employee tenure increases. Funding from the Ministry currently considers average teacher salary; the grant rate per student was adjusted as the average teacher salary cost changes.



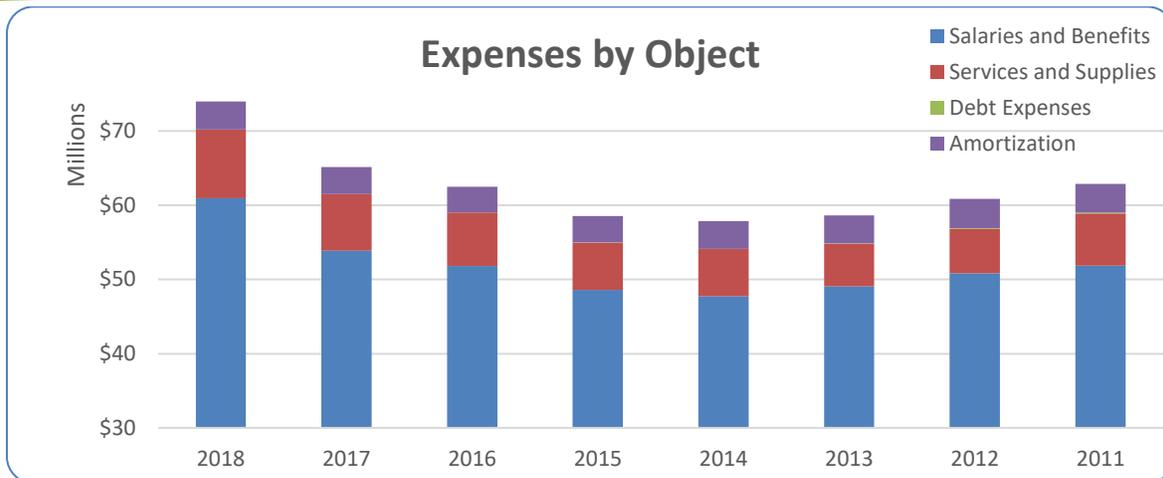
The following chart shows the proportionate share of costs of total expenses for 2018 and 2017. The chart shows that instruction is the greatest proportion of total expenses.

Expenses by Function – percentage of total expenses including amortization



Salaries and benefits increased by \$7 M to \$60.9 million (2017 - \$53.9 million). The change to the salary and benefit cost is due to the increase in the number of employees, as well as an increase in base salaries and length of service increases. The portion of expenses related to salaries and benefits is consistent in 2018 with fiscal 2017 at 82.4% of total expenses (82.7% in 2017).

Service and supply expenses increased by \$1.6 million to \$9.2 M (12.5% of expenses in 2018) from \$7.6 M (11.7% of expenses in 2017). The increase in services and supplies is related to the restored language, increased enrolment, and the increased information and technology services and supplies.



Operating Surplus

The School District generated a surplus from operations in each of the last eight years. The size of the surplus decreased in 2018 due to significant investments in technology and substitute employee costs. In addition, reserves were used for additional investments in technology and portables, resulting in a net draw from reserves in 2018.

Mission Public School District								
Operating Surplus Analysis								
	2018	2017	2016	2015	2014	2013	2012	2011
Operating revenue (excludes capital)	\$70,857,059	\$64,126,295	\$60,923,411	\$57,009,786	\$55,848,394	\$57,708,487	\$57,920,169	\$60,222,527
Operating expense (excludes capital)	70,192,830	61,507,868	59,002,141	54,976,047	54,141,918	54,859,121	56,913,176	59,005,405
Operating surplus (deficit)	\$ 664,229	\$ 2,618,427	\$ 1,921,270	\$ 2,033,739	\$ 1,706,476	\$ 2,849,366	\$ 1,006,993	\$ 1,217,122
Op. surplus as % of operating revenue	0.94%	4.08%	3.15%	3.57%	3.06%	4.94%	1.74%	2.02%
Interfund transfers (capital)	\$ 2,379,137	\$ 1,515,556	\$ 1,902,111	\$ 1,357,789	\$ 750,491	\$ 1,827,300	\$ 1,360,311	\$ 1,942,535
% of revenue	3.36%	2.36%	3.12%	2.38%	1.34%	3.17%	2.35%	3.23%
Surplus (deficit) after interfund	(\$1,714,908)	\$1,102,871	\$19,159	\$675,950	\$955,985	\$1,022,066	(\$353,318)	(\$725,413)

Audited Financial Statements

School District No 75 (Mission)

June 30, 2018

School District No. 75 (Mission)

June 30, 2018

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School District No. 75 (Mission)

MANAGEMENT REPORT

Version: 2122-1377-8394

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)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed



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

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of School District No. 75 (Mission), which comprise the statement of financial position as at June 30, 2018, the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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



Opinion

In our opinion, the financial statements of School District No. 75 (Mission) as at and for the year ended June 30, 2018 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter

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

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants

Abbotsford, Canada
September 18, 2018

School District No. 75 (Mission)

Statement of Financial Position

As at June 30, 2018

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

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 75 (Mission)

Statement of Operations
Year Ended June 30, 2018

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

School District No. 75 (Mission)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

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

School District No. 75 (Mission)

Statement of Cash Flows
Year Ended June 30, 2018

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

School District No. 75 (Mission)

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

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

School District No. 75 (Mission)

Schedule of Operating Operations

Year Ended June 30, 2018

Schedule 2 (Unaudited)

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

School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2018

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

School District No. 75 (Mission)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2018

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

School District No. 75 (Mission)

Operating Expense by Function, Program and Object
Year Ended June 30, 2018

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

School District No. 75 (Mission)

Operating Expense by Function, Program and Object
Year Ended June 30, 2018

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

School District No. 75 (Mission)

Schedule of Special Purpose Operations

Year Ended June 30, 2018

Schedule 3 (Unaudited)

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

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

School District No. 75 (Mission)

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

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

School District No. 75 (Mission)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2018

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

School District No. 75 (Mission)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2018

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

School District No. 75 (Mission)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2018

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

School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2018

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

School District No. 75 (Mission)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2018

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