

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

September 21, 2021, 6:30 pm  
Heritage Park Middle School - Cafetorium

\*\*\* In-person Meeting \*\*\*

33700 Prentis Avenue, Mission, BC

Pages

1. CALL TO ORDER

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

1.1. Election of Board Chair and Vice Chair Action 1 - 3

2. ADOPTION OF AGENDA

3. DELEGATIONS/PRESENTATIONS

4. UNFINISHED BUSINESS

5. STAFF REPORTS

5.1. Reporting out from Closed Meeting Verbal

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6. NEW BUSINESS

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7. MINUTES OF PREVIOUS MEETINGS

7.1. Board of Education Special Public Meeting Minutes, June 22, 2021 Action 74 - 79

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8.3.	New Public Engagement Portal	Information	84

**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**

**ITEM 1.1      Action**

TO:                Board of Education  
FROM:            A. Wilson, Superintendent of Schools  
SUBJECT:        Election for the Office of Board Chair and Vice-Chair

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**Recommendation**

**THAT Assistant Secretary-Treasurer Derek Welsh, and Assistant Superintendent Karen Alvarez be appointed as Scrutineers for the purpose of conducting the Board Chair and Vice-Chair elections.**

The Secretary-Treasurer will call for nominations for the position of the Board Chair in accordance with the Procedure.

The newly elected Board Chair will assume the duties of the Chair, for the remainder of the meeting.

The Board Chair will call for nominations for the position of Board Vice-Chair in accordance with the Procedure.

**Call for a motion to destroy the ballots (if a vote was taken).**

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**POLICY:**

The following information is extracted from the Board Meeting Procedure Policy (1.4) for the election of a Chair and Vice-Chair of the Board.

**1.2 Organizational Meeting**

- 1.2.1 The organizational meeting of the Board will be open to the public and be held at the Regular Board meeting in September other than in an election year.
- 1.2.2 The purpose of the organizational meeting is to elect the Chair and Vice-Chair of the Board for the following year.
- 1.2.3 The Secretary-Treasurer will give notice of the organizational meeting.
- 1.2.4 The Secretary-Treasurer will act as the Chair of the meeting until the Board Chair is elected.

## **2 Election of Chair and Vice-Chair**

- 2.1 At its inaugural meeting following a general local election, and for each organizational meeting in September of the following three years, the Board will elect one of its members to serve as Board Chair and one of its members to serve as Vice-Chair for the following year.
- 2.2 Process for Election of Chair and Vice-Chair:
  - 2.2.1 The Secretary-Treasurer will call three times for nomination for the position of Board Chair.
  - 2.2.2 Any Trustee may be nominated by any Trustee. No seconder is required.
  - 2.2.3 After all nominations have been received the Secretary-Treasurer will ask for a motion for nominations to cease.
  - 2.2.4 Nominees will be asked in alphabetical order if they accept their nomination.
  - 2.2.5 If there is more than one nomination, all nominees will be provided an opportunity to speak to their nomination for the position.
  - 2.2.6 The Secretary-Treasurer will conduct a vote by ballot (unless a nominee is acclaimed to the position of Chair).
  - 2.2.7 If more than two nominations are received, the person receiving a clear majority of votes will be elected Board Chair for the ensuing year.
  - 2.2.8 Balloting will continue until one Trustee receives a clear majority of votes. The name of the Trustee receiving the least votes will be dropped from the list of nominees for each succeeding ballot. In the event that two Trustees are tied for the least number of votes and there is not a clear majority of votes, a special ballot will be taken for the purpose of determining which name is to be dropped.
  - 2.2.9 If no person receives a clear majority, further ballots will be taken until a clear majority is achieved or if after at least four ballots a tie continues to occur the election will be decided as follows:
    - 2.2.9.1 If the tie vote is due to a Trustee being temporarily absent from the meeting for a period that is three months or less, then the election will be deferred until the next meeting where all the Trustees are present:
      - 2.2.9.1.1 The incumbent will continue in the position until the election occurs.
      - 2.2.9.1.2 If there is no incumbent in the position, then the position will be filled on an interim basis as decided by a lot draw until the election is held when all Trustees are present.
    - 2.2.9.2 If the tie vote is due to a Trustee being absent from the meeting for a period that is more than three months, or if a Trustee position is vacant, then the election will be decided by a lot draw.
  - 2.2.10 Upon completion of the voting for the Chair, the Chair will continue with the same process for the election of Vice-Chair.

2.2.11 A motion to destroy the ballots following any voting will be requested.

# Public Meeting of the Board of Education

## Tuesday, September 21, 2021



### ITEM 5.2 Information File No.

TO: Board of Education  
 FROM: A. Wilson, Superintendent of Schools  
 SUBJECT: Back to School - School Opening Report

#### Enrolment:

Enrolment is up this year. We initially projected to be up about 100 students, and we are up about 185 as of Sept 16<sup>th</sup> (on Sept 8<sup>th</sup> we were projected to be up over 200 students). We have also seen slightly more students return from the Distance Learning program at Summit Learning Centre than projected. We are noting significant in-migration from the Lower Mainland area to Mission. We are UP five elementary classrooms this year compared to last year, as well as increased divisions at the middle and high schools.

The International program had 177 students registered as of Friday, Sept 11 (93 FTE). This is 23 FTE above the expected projections of 70 FTE. As student registrations are very strong for the second semester we could see the number of students closer to 100 FTE for the year.

ENROLMENT NUMBERS AS AT SEP 16, 2021								
SCHOOL	In MyEd	InCatch Waitlist	Not In MyEd	Total	Projected	Change from Projected	SEP 30 2020	Change from Prior Year
AME	436	0	0	436	429	7	376	60
CH	276	0	0	276	278	-2	256	20
CMORR	361	0	0	361	352	9	340	21
DER	83	0	1	84	85	-1	80	4
DEWD	138	0	0	138	137	1	125	13
ESR	367	n/a	0	367	364	3	339	28
HAT E	308	1	0	309	301	8	272	37
HILL	417	n/a	0	417	411	6	396	21
MCE	345	3	0	348	341	7	328	20
SIL	114	0	0	114	109	5	88	26
STAVE	104	0	0	104	98	6	58	46
WH	248	0	0	248	245	3	210	38
WINDE	377	1	0	378	377	1	351	27
HPMS	652	9	1	662	659	3	614	48
HMS	741	7	0	748	744	4	668	80
MSS	1329	n/a	0	1329	1317	12	1279	50
SUMMIT K-9	55			55	57	-2	397	-342
FRASERVIEW	83			83	79	4	95	-12
<b>TOTALS</b>	<b>6434</b>	<b>21</b>	<b>2</b>	<b>6457</b>	<b>6383</b>	<b>74</b>	<b>6272</b>	<b>185</b>



We are now seeing development in the western part of town, in particular, the Polygon developments up behind the Golf Course. Some of these units are ready to go and are selling. Many more are online for 2022 I suspect. This will increase enrolment pressure to WH, Silverdale, and AMES.

**Staffing:**

We have four administrators that are new to the district, and three new admin positions hired from within the district - five schools have a new principal. In teacher staffing, we have hired 33 new teachers, with more in the process of being hired. Support staffing has had significant additions; with 28 new education assistants hired over the summer. We are still very short on supervisors and bus drivers. Finally, we need to consider the impacts on our culture as we have seen significant turnover, as have most school districts. Last year as of early September, we had 122 summer CUPE postings, this year we have 213 postings.

**Covid:**

The 'New Normal' is not really "normal". Please refer to the provincial guidelines and other information in the documents linked below.

There is a mask mandate for students aged 4-12 in schools, and for all students K-12 on busses. This year, elementary school return to a regular setup, without cohorts. Fraser Health has scheduled pop-up vaccination clinics on Friday, September 7, 2021, at MSS, Wednesday, September 22 at HMS, and Thursday, September 23 at HPMS. Currently, sports, drama, field trips etc are okay, but all of this is subject to change.

Vaccine passports are currently not required for any school-related events, but this too is subject to change. We cannot currently require volunteers to hold a vaccine passport, while distinct or events, such as a community celebration or a music event in the evening, would require vaccine passports.

Notably, there has been some pushback from the anti-vaxx community, we have had small protests outside of a few schools and a couple of encounters with an angry parent.

**Education Format:**

Most schools have returned to pre-pandemic models in terms of timetables and the like. However, Zoom or Teams is being used for several parent meetings, district meetings, admin and so on. It will likely be used for the Student Safety council and other new initiatives for the time being.

Calendar revisions were made at the beginning of September to reflect some needs at schools and the new September 30<sup>th</sup> National Day for Truth and Reconciliation.

**COVID19 PROTOCOLS:**

[Back to K-12 School: What you need to know](#)

[K-12 Education Recovery Plan](#)

[K-12 Covid19 Health & Safety Guidelines](#)

[SD75 Mission Public Schools – Safety Guidelines for COVID19 – August 24, 2021](#)





**ITEM 5.4      Action**

**File No.    7010.2020-2021**

TO:            Board of Education  
FROM:        C. Becker, Secretary Treasurer  
SUBJECT:     2020 – 2021 Audited Financial Statements

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**Recommendation**

**THAT the draft School District No. 75 (Mission) June 30, 2021 Financial Statements be accepted.**

**1. Summary:**

The annual audit of the School District's financial statements is complete. Prior to issuing the final signed external Auditor's Report, the Board must accept the financial statements. The Auditor presented information to the Board at a special closed meeting on September 14, 2021. The findings of the audit will result in a letter expressing an opinion on the audit from the Auditor, which must be included in the financial statements.

Comprehensive information on the financial statements will be presented in the annual report, along with a management discussion and analysis, and a report on student learning. The draft annual report will be presented at a special board meeting on September 28<sup>th</sup>, with the final report being published and submitted to the Ministry on September 29<sup>th</sup>.

**2. Background:**

During July and August finance staff put together the year-end financial statements on the District's financial activities. This information was audited by KPMG. Annually the School District must prepare financial statements.

**3. Options:**

This information is presented to the Board for review and acceptance.

- a. Strategic Plan Alignment  
The annual financial statements are an annual operational requirement and are not tied to any strategic priorities, other than reporting on the financial activities of the District.
- b. Enhancement Agreement
- c. Funding Guidelines, Costing, & Budget Impact

Additional analysis on the financial results will be reported in greater detail in the annual report

The year ended with an operating surplus of \$1,543,115 as noted on page 6 of the financial statement. The amended budget projected an operating deficit of \$1,520,545. The change to a surplus is due in part to the staffing challenges created by the pandemic.

As per Board Direction in the spring, Note 20 of the statements show the balances in the reserves and surplus accounts, including a balance of \$1.365 million in Contingency, \$500,000 for Strategic Initiatives, and \$666,871 in Local Capital. There is an unallocated balance in unrestricted operating surplus of \$516,459 which will be considered with the amended budget.

The reserves policy directs a contingency target of 2% of total annual operating revenues.

Operating Revenue - \$79,826,227

2% of Op. Revenue - \$1,596,524

Contingency Balance - \$1,365,000

Additional funds needed to meet the contingency target     \$ 231,525.

d. Policy, Legislation, Regulation

As the preparation of the financial statements is heavily regulated through the Public Sector Accounting Body and provincial regulation, there are no options presented. The School District is required to provide audited financial statements to the Ministry of Education by September 30th, 2021.

e. Organizational Capacity

f. Risks

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

g. Benefits

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

**4. Public Participation:**

**5. Implementation:**

Staff will be returning a report at the Special September 28<sup>th</sup> Board Meeting that includes recommendations for the Strategic Initiatives Reserve and the Local Capital Reserve, as well as the Annual Report that includes the final version of the Audited Financial Statements, along with the Management Discussion and Analysis of the Financial Statements.

The Annual Report and the Audited Financial Statements will be provided to the Ministry by September 30<sup>th</sup>, 2021.

**6. Attachments:**

- a. Draft 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

**DRAFT**

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)

**DRAFT**

\_\_\_\_\_  
Signature of the Superintendent of Schools of Education Date Signed

\_\_\_\_\_  
Signature of the Superintendent Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 75 (Mission)

## Statement of Financial Position

As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
<b>Financial Assets</b>		
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
<b>Total Financial Assets</b>	<u>17,299,155</u>	<u>13,733,019</u>
<b>Liabilities</b>		
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
<b>Total Liabilities</b>	<u>63,242,045</u>	<u>63,141,732</u>
<b>Net Debt</b>	<u>(45,942,890)</u>	<u>(49,408,713)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	76,120,347	77,942,358
Prepaid Expenses	229,116	329,813
<b>Total Non-Financial Assets</b>	<u>76,349,463</u>	<u>78,272,171</u>
<b>Accumulated Surplus (Deficit) (Note 20)</b>	<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

Signature of the Chairperson of the Board of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Secretary/Treasurer \_\_\_\_\_ Date Signed \_\_\_\_\_

DRAFT

# School District No. 75 (Mission)

Statement of Operations  
Year Ended June 30, 2021

	2021 Budget (Note 18) \$	2021 Actual \$	2020 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	75,542,976	<b>76,459,901</b>	71,131,433
Other	427,181	<b>430,850</b>	474,561
Tuition	1,270,400	<b>1,398,001</b>	2,322,031
Other Revenue	2,049,417	<b>1,238,002</b>	1,850,762
Rentals and Leases	190,600	<b>216,660</b>	212,095
Investment Income	65,000	<b>82,813</b>	117,462
Amortization of Deferred Capital Revenue	3,007,060	<b>2,973,354</b>	2,912,410
<b>Total Revenue</b>	<u>82,552,634</u>	<u><b>82,799,581</b></u>	<u>79,020,754</u>
<b>Expenses (Note 19)</b>			
Instruction	66,109,669	<b>63,711,015</b>	62,643,480
District Administration	3,291,056	<b>3,088,751</b>	2,893,598
Operations and Maintenance	13,469,466	<b>13,317,604</b>	12,325,609
Transportation and Housing	1,202,988	<b>1,139,096</b>	1,114,185
<b>Total Expense</b>	<u>84,073,179</u>	<u><b>81,256,466</b></u>	<u>78,976,872</u>
<b>Surplus (Deficit) for the year</b>	<u>(1,520,545)</u>	<u><b>1,543,115</b></u>	<u>43,882</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>28,863,458</b>	28,819,576
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>30,406,573</b></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 \$
<b>Surplus (Deficit) for the year</b>	<u>(1,520,545)</u>	<u>1,543,115</u>	43,882
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(3,420,790)	<b>(2,163,347)</b>	(1,703,555)
Amortization of Tangible Capital Assets	4,033,435	<b>3,985,358</b>	3,960,685
<b>Total Effect of change in Tangible Capital Assets</b>	<u>612,645</u>	<u>1,822,011</u>	2,257,130
Acquisition of Prepaid Expenses	(200,000)	<b>(229,116)</b>	(329,813)
Use of Prepaid Expenses	329,813	<b>329,813</b>	249,762
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>129,813</u>	<u>100,697</u>	(80,051)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(778,087)</u>	<u>3,465,823</u>	2,220,961
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>3,465,823</u>	2,220,961
<b>Net Debt, beginning of year</b>		<b>(49,408,713)</b>	(51,629,674)
<b>Net Debt, end of year</b>		<u><b>(45,942,890)</b></u>	<u>(49,408,713)</u>



# School District No. 75 (Mission)

Statement of Cash Flows  
Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
<b>Operating Transactions</b>		
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)
<b>Total Operating Transactions</b>	<u>3,765,548</u>	<u>139,761</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,983,959)	(1,204,256)
Tangible Capital Assets -WIP Purchased	(179,388)	(499,299)
<b>Total Capital Transactions</b>	<u>(2,163,347)</u>	<u>(1,703,555)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	2,009,081	2,022,669
<b>Total Financing Transactions</b>	<u>2,009,081</u>	<u>2,022,669</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>3,611,282</u>	458,875
<b>Cash and Cash Equivalents, beginning of year</b>	<u>12,210,340</u>	11,751,465
<b>Cash and Cash Equivalents, end of year</b>	<u>15,821,622</u>	12,210,340
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	15,821,622	12,210,340
	<u>15,821,622</u>	<u>12,210,340</u>

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2021

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### 1. Authority and purpose

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

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

### 2. Summary of significant accounting policies

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

#### a) Basis of Accounting

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

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

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

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

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2021

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

a) Basis of Accounting (continued)

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

b) Cash and cash equivalents

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

c) Accounts receivable

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

d) Unearned revenue

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

e) Deferred revenue and deferred capital revenue

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

f) Employee future benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs, including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2021

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

#### f) Employee future benefits (continued)

expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

#### g) Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

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

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

#### h) Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the assets. Cost also includes overhead directly attributable to construction, as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

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

Notes to the Financial Statements

June 30, 2021

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

h) Tangible capital assets (continued)

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events indicate the need to revise. Estimated useful lives are as follows:

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

i) Capital leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

j) Prepaid expenses

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

k) Funds and reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see note 13 – Interfund transfers and note 20 – Accumulated surplus). Funds and reserves are disclosed on Schedules 2, 3, and 4.

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2021

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

#### l) Revenue recognition

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

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District must meet in order to receive the contributions, including authorization by the transferring government.

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

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

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

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

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

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

#### m) Expenses

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

Categories of Salaries:

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

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2021

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

#### m) Expenses (continued)

##### Allocation of costs:

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and indigenous education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

#### n) Financial instruments

A contract establishing a financial instrument creates, at its inception, rights, and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and other liabilities.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There were no measurement gains or losses during the periods presented; therefore, no statement of re-measurement gains and losses is included in these financial statements.

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

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

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2021

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

o) Measurement uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements, and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

p) Future changes in accounting policies

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

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

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

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

**PS 3400 Revenue** issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

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

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

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



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

Notes to the Financial Statements

June 30, 2021

<b>3. Accounts receivable – other</b>	2021	2020
Due from Federal Government	\$ 72,878	\$ 36,858
Benefit plans surplus	585,293	947,035
Other	238,751	155,946
<b>Total accounts receivable - other</b>	<b>896,922</b>	<b>\$ 1,139,839</b>
<b>4. Accounts payable and accrued liabilities – other</b>	2021	2020
Trade payables	\$ 2,139,129	\$ 1,848,054
Salaries and benefits payable	5,514,887	5,197,460
Accrued vacation payable	732,125	676,661
<b>Total accounts payable and accrued liabilities – other</b>	<b>\$ 8,386,141</b>	<b>\$ 7,722,175</b>
<b>5. Unearned revenue</b>	2021	2020
Balance, beginning of year	\$ 902,754	\$ 1,372,359
Changes for the year:		
Increase:		
Tuition fees collected	1,193,094	894,734
Transportation fees	12,640	8,020
	1,205,734	902,754
Decrease:		
Tuition fees recognized as revenue	894,734	1,364,959
Transportation fees recognized as revenue	8,020	7,400
	902,754	1,372,359
Net change for the year	302,980	(469,605)
<b>Balance, end of year</b>	<b>\$ 1,205,734</b>	<b>\$ 902,754</b>
<b>Unearned revenue comprised of:</b>	2021	2020
Tuition Fees	1,193,094	894,734
Transportation Fees	12,640	8,020
	<b>\$ 1,205,734</b>	<b>\$ 902,754</b>

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

Notes to the Financial Statements

June 30, 2021

**6. Deferred revenue**

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

	2021	2020
Balance, beginning of year	\$ 1,191,457	\$ 1,031,293
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education	10,440,456	7,262,319
Provincial grants – Other Ministry	101,324	105,511
Other revenue	1,012,587	1,531,074
	<u>11,554,367</u>	<u>8,898,904</u>
Decrease:		
Allocated to revenue	(11,222,479)	(8,738,740)
Net change for the year	<u>331,888</u>	<u>160,164</u>
<b>Balance, end of year</b>	<b><u>\$ 1,523,345</u></b>	<b><u>\$ 1,191,457</u></b>
	2021	2020
<b>Deferred revenue comprised of:</b>		
Provincial grants – Ministry of Education	\$ 279,560	\$ 67,605
Provincial grants – other	78,954	46,163
School generated funds	1,019,375	977,018
Other revenue	145,456	100,671
	<u>\$ 1,523,345</u>	<u>\$ 1,191,457</u>

**7. Deferred capital revenue**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	2021	2020
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$ 50,436,721	\$ 51,067,674
Increases:		
Capital additions	1,983,567	2,281,457
Decreases:		
Amortization	(2,973,354)	(2,912,410)
Net change for the year	<u>(989,787)</u>	<u>(630,953)</u>
Balance, end of year	<u>\$ 49,446,934</u>	<u>\$ 50,436,721</u>

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

Notes to the Financial Statements

June 30, 2021

**7. Deferred capital revenue (continued)**

	2021	2020
<b>Deferred capital revenue not subject to amortization</b>		
Balance, beginning of year	654,720	1,366,118
Increases:		
Transfer from unspent - work in progress additions	124,199	430,893
Decreases:		
Transfer to deferred capital revenue	(605,943)	(1,142,291)
Net change for the year	(481,744)	(711,398)
Balance, end of year	172,976	654,720
Total deferred capital revenue, end of year	\$ 49,619,910	\$ 51,091,441
	2021	2020
<b>Unspent deferred capital revenue</b>		
Balance, beginning of year	\$ 1,248,918	\$ 1,077,192
Increases:		
Provincial grants – Ministry of Education	1,841,050	1,783,811
Provincial grants – Other	-	-
Other	168,031	238,858
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,377,624)	(1,139,166)
Transfer to deferred capital revenue - work in progress	(124,199)	(430,893)
Bylaw capital spent on non-capital items	(339,227)	(280,884)
Net change for the year	168,031	171,726
Balance, end of year	\$ 1,416,949	\$ 1,248,918
Total deferred capital revenue, end of year	\$ 51,036,859	\$ 52,340,359

**8. Employee future benefits**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime, and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

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

Notes to the Financial Statements

June 30, 2021

**8. Employee future benefits (continued)**

	2021	2020
<b>Assumptions</b>		
Discount Rate - April 1	2.25%	2.50%
Discount Rate - March 31	2.50%	2.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSLS - March 31	10.0	10.0
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 1,043,393	\$ 1,074,777
Service Cost	103,806	98,268
Interest Cost	24,670	27,121
Benefit Payments	(93,152)	(143,079)
Actuarial (Gain) Loss	(28,902)	(13,694)
Accrued Benefit Obligation – March 31	<u>\$ 1,049,815</u>	<u>\$ 1,043,393</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 1,049,815	\$ 1,043,393
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,049,815)	(1,043,393)
Employer Contributions After Measurement Date	26,279	10,833
Benefits Expense After Measurement Date	(32,712)	(32,119)
Unamortized Net Actuarial (Gain) Loss	15,662	79,692
Accrued Benefit Asset (Liability) - June 30	<u>\$ (1,040,586)</u>	<u>\$ (984,987)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	\$ 984,987	\$ 928,041
Net Expense for Fiscal Year	164,197	162,658
Employer Contributions	(108,598)	(105,712)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 1,040,586</u>	<u>\$ 984,987</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 103,665	\$ 99,652
Interest Cost	25,404	26,508
Amortization of Net Actuarial (Gain)/Loss	35,128	36,498
Net Benefit Expense (Income)	<u>\$ 164,197</u>	<u>\$ 162,658</u>

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

Notes to the Financial Statements

June 30, 2021

**9. Debt**

The School District has an approved line of credit of \$1.0 million with interest at the bank's prime rate minus 0.25%. As of June 30, 2021, the School District had \$ nil borrowings (2020: \$ nil) under this line of credit.

**10. Capital lease obligations**

The School District has an approved revolving term lease of \$750,000. As of June 30, 2021, the School District had \$ nil borrowings (2020: \$ nil) under this lease.

**11. Tangible capital assets**

	2021	2020
<b>Net book value:</b>		
Sites	\$ 10,512,959	\$ 10,512,959
Buildings	61,695,005	63,584,056
Buildings – work in progress	296,572	723,126
Furniture & equipment	1,768,287	1,193,307
Vehicles	1,553,189	1,419,725
Computer software	12,927	19,619
Computer hardware	281,408	489,566
<b>Total net book value, tangible capital assets</b>	<b>\$ 76,120,347</b>	<b>\$ 77,942,358</b>

	Balance at July 1, 2020	Additions	Disposals	Balance at June 30, 2021
<b>Cost:</b>				
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	142,844,623	1,397,821	-	144,242,444
Furniture & equipment	2,557,072	838,527	(681,747)	2,713,852
Vehicles	2,024,107	353,553	(94,622)	2,283,038
Computer software	33,458	-	-	33,458
Computer hardware	1,098,120	-	(114,664)	983,456
Work in progress	723,126	179,388	(605,942)	296,572
<b>Total cost</b>	<b>159,793,465</b>	<b>2,769,289</b>	<b>(1,496,975)</b>	<b>161,065,779</b>
<b>Accumulated amortization:</b>				
Buildings	79,260,567	3,286,872	-	82,547,439
Furniture & equipment	1,363,765	263,547	(681,747)	945,565
Vehicles	604,382	220,089	(94,622)	729,849
Computer software	13,839	6,692	-	20,531
Computer hardware	608,554	208,158	(114,664)	702,048
<b>Total amortization</b>	<b>81,851,107</b>	<b>3,985,358</b>	<b>(891,033)</b>	<b>84,945,432</b>
<b>Total net book value</b>	<b>\$ 77,942,358</b>	<b>\$ (1,216,069)</b>	<b>\$ (605,942)</b>	<b>\$ 76,120,347</b>

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

Notes to the Financial Statements

June 30, 2021

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

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

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2021

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### 12. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2020 the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As at December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Mission School district paid \$5,657,672 for employer contributions to the plans for the year ended June 30, 2021 (2020: \$5,444,245).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in the last quarter of 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

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

Notes to the Financial Statements

June 30, 2021

**13. Interfund transfers**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2021, were as follows:

	2021	2020
Assets purchased by Operating for Capital	\$ 7,751	\$ -
Assets purchased by School Generated Funds for Capital	16,733	21,714
Assets purchased by FN Student Transportation for Capital	12,591	-
Assets purchased by Fed Safe Return to Class for Capital	74,213	-
Local Capital Allocation from Operating to Capital	539,500	61,000

**14. Related party transactions**

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

**15. Contractual Obligations**

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

	2022	2023
Computer equipment leases	\$ 129,064	\$ 10,449

**16. Contractual Rights**

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

	2022	2023	2024	2025
Future license revenue	\$ 158,410	\$ 155,770	\$ 124,720	\$ 13,140
Operating use agreement (Heritage Park Middle)	151,050	154,065	157,140	80,928
	309,460	309,835	281,860	94,068

**17. Contingent Liabilities**

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



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

## Notes to the Financial Statements

June 30, 2021

**18. Budget figures**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 23, 2021. The Board adopted a preliminary annual budget on June 30, 2020. The amended budget is used for comparison purposes as it is based on actual student enrolment. The following is a reconciliation of the two budgets:

<b>Statement 2</b>	2021 Amended	2021 Preliminary	Budget change
<b>Revenue</b>			
Provincial Grants			
Ministry of Education	\$ 75,542,976	\$ 70,875,911	\$ 4,667,065
Other	427,181	404,814	22,367
Tuition	1,270,400	1,613,000	(342,600)
Other Revenue	2,049,417	2,097,647	(48,230)
Rentals and Leases	190,600	208,520	(17,920)
Investment Income	65,000	95,000	(30,000)
Amortization of Deferred Capital Revenue	3,007,060	3,002,730	4,330
<b>Total Revenue</b>	<b>82,552,634</b>	<b>78,297,622</b>	<b>4,255,012</b>
<b>Expense</b>			
Instruction	66,109,669	62,507,605	3,602,064
District administration	3,291,056	3,098,584	192,472
Operations and maintenance	13,469,466	12,664,281	805,185
Transportation and housing	1,202,988	1,173,780	29,208
<b>Total expense</b>	<b>84,073,179</b>	<b>79,444,250</b>	<b>4,628,929</b>
<b>Net revenue (expense)</b>	<b>(1,520,545)</b>	<b>(1,146,628)</b>	<b>(373,917)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>694,170</b>	<b>143,999</b>	<b>550,171</b>
<b>Budgeted surplus (deficit) for the year</b>	<b>\$ (826,375)</b>	<b>\$ (1,002,629)</b>	<b>\$ 176,254</b>
<b>Statement 4</b>			
<b>Surplus (deficit) for the year</b>	<b>\$ (1,520,545)</b>	<b>\$ (1,146,628)</b>	<b>\$ (373,917)</b>
<b>Effect of change in tangible capital assets</b>			
Acquisition of tangible capital assets			
From operating and special purpose funds			-
From Local capital	(300,000)		(300,000)
From deferred capital revenue	(3,120,790)	(3,365,806)	245,016
<b>Total acquisition of tangible capital assets</b>	<b>(3,420,790)</b>	<b>(3,365,806)</b>	<b>(54,984)</b>
Amortization of tangible capital assets	4,033,435	4,005,359	28,076
<b>Total effect of change in tangible capital assets</b>	<b>612,645</b>	<b>639,553</b>	<b>(26,908)</b>
Acquisitions of prepaid expenses	(200,000)	(200,000)	-
Use of prepaid expenses	329,813	200,000	129,813
	129,813	-	129,813
<b>(Increase) decrease in net financial assets (debt)</b>	<b>\$ (778,087)</b>	<b>\$ (507,075)</b>	<b>\$ (271,012)</b>

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

Notes to the Financial Statements

June 30, 2021

<b>19. Expense by object</b>	2021	2020
Salaries and benefits	\$ 68,777,068	\$ 66,252,098
Services and supplies	8,494,040	8,764,089
Amortization	3,985,358	3,960,685
<b>Total expense by object</b>	<b>\$ 81,256,466</b>	<b>\$ 78,976,872</b>

<b>20. Accumulated surplus</b>	2021	2020
Restricted (appropriated) operating surplus for:		
Contingency reserve	\$ 1,365,000	\$ -
Strategic Initiatives	500,000	-
Schools and departments	375,459	250,183
Indigenous Education – Targeted	235,935	157,976
Addressing Learning Impacts	204,997	-
Teacher Mentorship	140,000	-
Service Improvement Allocation	72,875	-
Equity Scan – Video Project	6,251	12,597
Equity Scan	2,954	4,180
Total restricted (appropriated) operating surplus	2,903,471	424,936
Unrestricted operating surplus	516,459	1,090,663
Total operating surplus available for future operations	3,419,930	1,515,599
Restricted local capital reserve available for capital projects	666,871	677,607
Invested in tangible capital assets	26,319,772	26,670,252
Total capital surplus	26,986,643	27,347,859
<b>Total accumulated surplus</b>	<b>\$ 30,406,573</b>	<b>\$ 28,863,458</b>

**21. Economic dependence**

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

**22. Risk management**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

## School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2021

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### 22. Risk management (continued)

a) Credit risk:

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

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

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

b) Market risk:

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

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

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

c) Liquidity risk:

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2020 related to credit, market, or liquidity risks.

# School District No. 75 (Mission)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,515,599		27,347,859	<b>28,863,458</b>	28,819,576
<b>Changes for the year</b>					
Surplus (Deficit) for the year	2,451,582	103,537	(1,012,004)	<b>1,543,115</b>	43,882
Interfund Transfers					
Tangible Capital Assets Purchased	(7,751)	(103,537)	111,288	-	
Local Capital	(539,500)		539,500	-	
<b>Net Changes for the year</b>	<b>1,904,331</b>	<b>-</b>	<b>(361,216)</b>	<b>1,543,115</b>	<b>43,882</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>3,419,930</b>	<b>-</b>	<b>26,986,643</b>	<b>30,406,573</b>	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 \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	65,174,564	<b>65,892,174</b>	63,655,835
Other	305,318	<b>362,317</b>	387,232
Tuition	1,270,400	<b>1,398,001</b>	2,322,031
Other Revenue	279,417	<b>312,557</b>	394,065
Rentals and Leases	190,600	<b>216,660</b>	212,095
Investment Income	65,000	<b>82,813</b>	117,462
<b>Total Revenue</b>	<u>67,285,299</u>	<u><b>68,264,522</b></u>	<u>67,088,720</u>
<b>Expenses</b>			
Instruction	55,479,469	<b>54,021,414</b>	54,345,399
District Administration	3,098,206	<b>2,916,276</b>	2,808,366
Operations and Maintenance	8,024,664	<b>7,778,154</b>	7,750,327
Transportation and Housing	1,177,130	<b>1,097,096</b>	1,114,185
<b>Total Expense</b>	<u>67,779,469</u>	<u><b>65,812,940</b></u>	<u>66,018,277</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(494,170)</u>	<u><b>2,451,582</b></u>	<u>1,070,443</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>694,170</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(7,751)</b>	
Local Capital	(200,000)	<b>(539,500)</b>	(61,000)
<b>Total Net Transfers</b>	<u>(200,000)</u>	<u><b>(547,251)</b></u>	<u>(61,000)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>1,904,331</b></u>	<u>1,009,443</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>1,515,599</b>	506,156
<b>Operating Surplus (Deficit), end of year</b>		<u><b>3,419,930</b></u>	<u>1,515,599</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 20)		<b>2,903,471</b>	424,936
Unrestricted		<b>516,459</b>	1,090,663
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>3,419,930</b></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 \$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	62,534,834	<b>63,232,408</b>	61,222,760
ISC/LEA Recovery	(173,957)	<b>(175,290)</b>	(125,910)
Other Ministry of Education Grants			
Pay Equity	725,901	<b>725,901</b>	725,901
Funding for Graduated Adults		<b>21,405</b>	18,795
Student Transportation Fund	188,900	<b>188,900</b>	188,900
Carbon Tax Grant			61,051
Employer Health Tax Grant			515,072
Support Staff Benefits Grant	52,433	<b>52,433</b>	25,110
Support Staff Wage Increase Funding			287,660
Teachers' Labour Settlement Funding	1,690,967	<b>1,690,967</b>	698,184
Early Career Mentorship Funding	140,000	<b>140,000</b>	
FSA Scorer Grant	13,000	<b>12,964</b>	12,964
Early Learning Framework	2,486	<b>2,486</b>	6,848
Equity Scan Grant			18,000
Children and Youth Video Grant			500
<b>Total Provincial Grants - Ministry of Education</b>	<b>65,174,564</b>	<b>65,892,174</b>	<b>63,655,835</b>
<b>Provincial Grants - Other</b>	<b>305,318</b>	<b>362,317</b>	<b>387,232</b>
<b>Tuition</b>			
Continuing Education	280,000	<b>335,477</b>	308,525
International and Out of Province Students	990,400	<b>1,059,124</b>	2,008,526
Summit Distance Learning		<b>3,400</b>	4,980
<b>Total Tuition</b>	<b>1,270,400</b>	<b>1,398,001</b>	<b>2,322,031</b>
<b>Other Revenues</b>			
Funding from First Nations	173,957	<b>175,290</b>	125,910
Miscellaneous			
Transportation Fees		<b>14,850</b>	17,200
Pay for Service - Riverside	5,000	<b>25,004</b>	17,644
Clarke Theatre Support	75,460	<b>59,843</b>	150,000
Other Revenues	25,000	<b>37,570</b>	83,311
<b>Total Other Revenue</b>	<b>279,417</b>	<b>312,557</b>	<b>394,065</b>
<b>Rentals and Leases</b>	<b>190,600</b>	<b>216,660</b>	<b>212,095</b>
<b>Investment Income</b>	<b>65,000</b>	<b>82,813</b>	<b>117,462</b>
<b>Total Operating Revenue</b>	<b>67,285,299</b>	<b>68,264,522</b>	<b>67,088,720</b>

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

# School District No. 75 (Mission)

Schedule 2C (Unaudited)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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
<b>Total Function 1</b>	<b>27,220,109</b>	<b>4,155,650</b>	<b>5,901,883</b>	<b>2,599,649</b>	<b>166,411</b>	<b>1,848,812</b>	<b>41,892,514</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>553,542</b>	<b>1,516,036</b>	<b>6,451</b>	<b>2,076,029</b>
<b>5 Operations and Maintenance</b>							
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							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,664,474</b>	<b>219,145</b>	<b>126,811</b>	<b>4,010,430</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				33,853	83,727		117,580
7.70 Student Transportation				541,830		55,346	597,176
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>575,683</b>	<b>83,727</b>	<b>55,346</b>	<b>714,756</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>27,220,109</b>	<b>4,155,650</b>	<b>5,901,883</b>	<b>7,393,348</b>	<b>1,985,319</b>	<b>2,037,420</b>	<b>48,693,729</b>



# 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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
<b>Total Function 1</b>	<b>41,892,514</b>	<b>9,818,189</b>	<b>51,710,703</b>	<b>2,310,711</b>	<b>54,021,414</b>	<b>55,479,469</b>	<b>54,345,399</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>2,076,029</b>	<b>377,276</b>	<b>2,453,305</b>	<b>462,971</b>	<b>2,916,276</b>	<b>3,098,206</b>	<b>2,808,366</b>
<b>5 Operations and Maintenance</b>							
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
<b>Total Function 5</b>	<b>4,010,430</b>	<b>961,723</b>	<b>4,972,153</b>	<b>2,806,001</b>	<b>7,778,154</b>	<b>8,024,664</b>	<b>7,750,327</b>
<b>7 Transportation and Housing</b>							
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
<b>Total Function 7</b>	<b>714,756</b>	<b>187,600</b>	<b>902,356</b>	<b>194,740</b>	<b>1,097,096</b>	<b>1,177,130</b>	<b>1,114,185</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>48,693,729</b>	<b>11,344,788</b>	<b>60,038,517</b>	<b>5,774,423</b>	<b>65,812,940</b>	<b>67,779,469</b>	<b>66,018,277</b>

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

**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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			80,671	977,018		6,073	982	12,422	
<b>Add:</b> 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
<b>Less:</b> Allocated to Revenue	249,513	225,361	18,800	906,645	145,587	25,053	100,479	416,933	259,203
<b>Deferred Revenue, end of year</b>	-	-	<b>125,456</b>	<b>1,019,375</b>	<b>14,413</b>	<b>12,870</b>	-	-	-
<b>Revenues</b>									
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
<b>Expenses</b>									
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	16,733	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased				(16,733)					
	-	-	-	(16,733)	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			25,858	22,270				20,000	3,486
<b>Add:</b> 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	-	-
<b>Less:</b> Allocated to Revenue	5,179,216	743,007	13,064	74,270	1,049	434,860	2,360,906	-	3,486
<b>Deferred Revenue, end of year</b>	<b>43,985</b>	<b>-</b>	<b>19,504</b>	<b>-</b>	<b>10,201</b>	<b>49,881</b>	<b>128,706</b>	<b>20,000</b>	<b>-</b>
<b>Revenues</b>									
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
<b>Expenses</b>									
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>12,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,213</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased			(12,591)				(74,213)		
	-	-	(12,591)	-	-	-	(74,213)	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	33,692	8,985	1,191,457
<b>Add:</b> 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
<b>Less:</b> Allocated to Revenue	58,771	6,276	11,222,479
<b>Deferred Revenue, end of year</b>	<b>57,854</b>	<b>21,100</b>	<b>1,523,345</b>
<b>Revenues</b>			
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
<b>Expenses</b>			
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	103,537
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(103,537)
	-	-	(103,537)
<b>Net Revenue (Expense)</b>	-	-	-

# 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
	\$	\$	\$	\$	\$
<b>Revenues</b>					
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
<b>Total Revenue</b>	<b>3,007,060</b>	<b>3,312,580</b>	<b>-</b>	<b>3,312,580</b>	<b>3,193,294</b>
<b>Expenses</b>					
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
<b>Total Expense</b>	<b>4,033,435</b>	<b>4,324,584</b>	<b>-</b>	<b>4,324,584</b>	<b>4,241,569</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(1,026,375)</b>	<b>(1,012,004)</b>	<b>-</b>	<b>(1,012,004)</b>	<b>(1,048,275)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		111,288		111,288	21,714
Local Capital	200,000		539,500	539,500	61,000
<b>Total Net Transfers</b>	<b>200,000</b>	<b>111,288</b>	<b>539,500</b>	<b>650,788</b>	<b>82,714</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		495,047	(495,047)	-	
Tangible Capital Assets WIP Purchased from Local Capital		55,189	(55,189)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>550,236</b>	<b>(550,236)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(826,375)</b>	<b>(350,480)</b>	<b>(10,736)</b>	<b>(361,216)</b>	<b>(965,561)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>26,670,252</b>	<b>677,607</b>	<b>27,347,859</b>	<b>28,313,420</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>26,319,772</b>	<b>666,871</b>	<b>26,986,643</b>	<b>27,347,859</b>

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

Tangible Capital Assets  
Year Ended June 30, 2021

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

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	723,126				723,126
<b>Changes for the Year</b>					
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
<b>Net Changes for the Year</b>	(426,554)	-	-	-	(426,554)
<b>Work in Progress, end of year</b>	<b>296,572</b>	-	-	-	<b>296,572</b>



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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

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

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



## **Public Sector Executive Compensation School District No. 75 (Mission) Disclosure Report 2020-2021 September 21, 2021**

The Board of Education encourages and adopts practices that enable the district to attract, retain, incent, and reward qualified, high-performing employees who are critical to the delivery of quality public education programs to students in School District No. 75 (Mission).

A key component of this approach is the development and maintenance of a framework for executive and exempt staff compensation that is rational, defensible, competitive and able to be effectively administered.

### **Compensation Philosophy**

The Board's compensation philosophy aligns with the statutory system of exempt staff compensation administration in the K-12 public education sector and the British Columbia Public School Employers' Association (BCPSEA) exempt staff compensation management plan (BCPSEA Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*.

Compensation mandates/direction adopted by the Public Sector Employers' Council (PSEC) from time to time are the official policy of BCPSEA and any adjustments to exempt staff compensation levels must align with the parameters of the prevailing compensation mandate/direction.

The Board's compensation philosophy is based upon a set of principles that guide development, maintenance and decision-making with respect to salary structures and total compensation packages and programs.

At its core is an integrated view of compensation and rewards — not only traditional, quantifiable elements such as salary and benefits (compensation), but also more intangible elements such as career opportunities, learning and career development, work challenge, and supportive culture (rewards). The total rewards compensation program further integrates with plans that establish the board of education's overall education, business, and human resources strategies and objectives to facilitate the attraction and retention of qualified, experienced, motivated and high-potential employees who are committed to the board's overarching goal of delivering a high quality public education experience to BC students.

Inherent in the compensation philosophy are the following core principles:

- **Performance:** The compensation structure and administration of the structure supports and promotes meaningful career growth and development opportunities, and a performance-based (merit) organizational culture.
- **Differentiation:** Differentiation of compensation is supported where there are differences in the scope of the position within an organization, and/or due to superior individual/team contributions.
- **Accountability:** Compensation decisions are objective and based upon a clear and well documented rationale that demonstrates the appropriate expenditure of public funds.
- **Transparency:** The compensation program is designed, managed, administered, and communicated in a manner that ensures the program is clearly understood by employees and the public while protecting individual personal information.

## Labour Market Comparators

Key to the compensation philosophy is the need to maintain a meaningful level of competitiveness with the relevant external labour market. Consistent with industry standards, “labour market” is defined in the BCPSEA sectoral exempt compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*) as:

- The recruitment pool for these employees
- The destination sector for these employees.

The following considerations guide articulation of the relevant labour market:

- Degree of recruitment from these jurisdictions/organizations
- Size of the organization, as size drives the span of control and scope of accountability
- Geographic location
- Transferability of skills
- Comparability of qualifications and experience
- Comparability of authority and consequence of error.

For executive and exempt staff positions in the BC K-12 public education sector, the relevant labour market includes:

1. Other BC school districts (primary labour market)
2. Other BC public sector organizations
3. Other Canadian school districts where relevant (to the extent that BC school districts recruit from and lose employees to these jurisdictions, this segment of the labour market is weighted to Alberta and Ontario (and to a lesser extent, Saskatchewan) consistent with the industry-standard definition of labour market)
4. Selected private sector organizations where relevant.

The Board’s executive and exempt staff salary structure was developed on a total compensation basis, consistent with governance and technical best practice, as part of the BCPSEA Sectoral Exempt Staff Compensation Review Project conducted with the approval of the PSEC Secretariat. This comprehensive market review ensured development of an executive and exempt staff salary structure for each of the province’s 60 public school districts in alignment with each district’s relevant comparator labour market and internal organizational structure. This approach includes:

- Consideration of all components of the total rewards model.
- Consideration of the relevant labour market for compensation comparison purposes.
- Linking pay ranges to neutral, relevant factors (e.g., job content (specific duties/responsibilities), required skill level, required competencies, required qualifications).
- Ensuring appropriate relationships exist between positions in the district’s organizational hierarchy.
- Considering the ways in which appropriate organizational and individual performance measures may be linked to the administration of the compensation system.

In balancing external competitiveness with internal equity, the reference point for executive and exempt total compensation is currently the median of the relevant comparator labour market.

The Board’s total compensation package for executive/senior management staff is comprised of the following elements.

## Cash Compensation

Total cash compensation includes annual base salary and annual vehicle allowance..

- **Annual base salary**

Annual base salary is considered in the context of the total compensation package.

- **Vehicle Allowance**

Due to the diverse geography of the district and the need to visit schools and other district worksites, the Board provides a monthly vehicle allowance to the Superintendent and other senior management positions. The monthly vehicle allowance is set at a level competitive with the vehicle allowances provided to Superintendents and other senior managers in districts of similar size and geography.

## Non-cash Compensation

The non-cash elements of the total compensation package include:

- **Health and welfare benefits**, such as basic medical, extended medical, dental, group life, short-term and long-term disability, employee and family assistance program, etc. consistent with such benefits as offered in the K-12 sector generally.
- **Pension benefits** — executive/senior management employees are enrolled in either the Teachers' Pension Plan or the Municipal Pension Plan.
- **Paid time off**, including an annual vacation entitlement of 30 to 35 days. Pursuant to the *Public Sector Employers Act*, carry forward of unused accumulated vacation is not permitted. If, however, the individual employment contract does allow for carry forward of unused accumulated vacation, then such vacation may be carried forward for one year only and at the end of that year, the unused accumulated vacation must be used in full, paid out, or a combination of the two.

## Compensation Administration

The Board engages in consistent and ongoing administration of the compensation structure to ensure that reality matches philosophy and that equity is maintained. An ongoing system of compensation review conducted and managed through BCPSEA and the PSEC Secretariat ensures that total compensation levels are benchmarked externally against the appropriate labour market and internally against appropriate job criteria.

The Board works with BCPSEA to obtain information and advice relating to the executive and exempt compensation structures and to ensure alignment with the compensation mandates/directions established by PSEC.

- **Annual base salary administration**

The salary structure for executive and exempt positions is based on placement at the appropriate salary range in the structure reflective of labour market competitiveness and internal equity. Placement and progression through the salary range is dependent upon competency growth and performance. The maximum of the salary range typically represents the job rate for the position, defined as the salary that should be paid to an incumbent who has established him/herself as meeting all the goals and expectations of the position in a fully satisfactory manner. New hires are generally not placed at the job rate on commencement of employment, although due to the key leadership roles and responsibilities, such individuals are generally recruited at a highly competent level and are often placed at the mid- to maximum point in the salary range reflective of the required competence, qualifications, and experience.

The decision whether to grant a salary increase to the position of Superintendent only is at the sole discretion of the Board and is the only executive/exempt position for which BCPSEA approval of an increase to any element of the compensation package is not required. In determining whether a salary increase is warranted, the Board considers such factors as performance, competence, external competitiveness, and internal equity including the maintenance of appropriate salary differentials through the organization. The Board typically utilizes market compensation data and salary/compensation structures developed by BCPSEA for this position as well as all other positions in the exempt staff structure. Potential increases are considered within the Board's overall compensation budget.

▪ ***BC Public Sector Executive Compensation Freeze Policy: 2020-2021 Performance Year***

Further to BCPSEA *Exempt Staff Issues* bulletin [No. 2020-04](#) dated August 31, 2020, as directed by the Minister of Finance in her letter dated August 31, BCPSEA amended the exempt staff compensation management plan for the K-12 public education sector ([BCPSEA Policy 95-06, Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement](#)), which is an approved compensation plan under the *Public Sector Employers Act*, "...to indicate there will be no increases or adjustments paid to executive-level employees for the 2020/21 performance year."

The following positions in the K-12 public education sector are affected by the *BC Public Sector Executive Compensation Freeze Policy* for the performance year 2020-2021 (July 1, 2020 – June 20, 2021):

- Superintendent of Schools
- Secretary Treasurer
- Assistant Superintendent

In acknowledging that boards of education in the K-12 public education sector have sole purview to determine compensation decisions for the position of Superintendent of Schools, in her August 31, 2020 letter, the Minister stated as follows:

"I am confident that Boards will see the value in ensuring this policy direction is applied equitably across all executive positions in the school system and that Superintendent compensation will, like other executives in the public sector, not be increased during this time."

## Accountability

Underlying the Board's compensation philosophy and approach is the understanding that legal and regulatory mandates are considered a baseline for implementing any compensation plan or practice. Compensation administration in the K-12 public education sector currently operates within the following context:

- the *Public Sector Employers Act*, which establishes the legislative policy framework for exempt staff compensation administration in the public sector
- the BCPSEA exempt staff compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*.
- compensation mandates/direction adopted by the Public Sector Employers' Council from time to time. Any adjustments to exempt staff compensation levels must align with the parameters of the prevailing PSEC compensation mandate/direction.

Under the current compensation administration system in the K-12 sector:

- the Board of Education is solely responsible for the establishment and maintenance of compensation levels for the position of Superintendent of Schools. As elected school trustees, the Board is accountable to its public and therefore ensures that it adheres to proper human resources practices including statutory requirements with respect to executive and exempt staff compensation.
- proposed salary range placement and compensation adjustments for all other executive and exempt positions in the district must be reviewed and approved by BCPSEA prior to implementation.



## EXECUTIVE COMPENSATION DISCLOSURE

School District 75 (Mission)

Summary Compensation Table at 2021

Name and Position	Salary	Holdback/Bonus/ Incentive Plan Compensation	Benefits	Pension	All Other Compensation (expanded below)	2020/2021 Total Compensation	Previous Two Years Totals Total Compensation	
							2019/2020	2018/2019
Angus Wilson, Superintendent	\$ 176,655	-	\$ 10,019	\$ 19,962	\$ 18,530	\$ 225,166	\$ 207,029	\$ 201,497
Karen Alvarez, Assistant Superintendent	\$ 145,674	-	\$ 9,808	\$ 16,461	\$ 6,000	\$ 177,943	\$ 155,616	
Corien Becker, Secretary Treasurer	\$ 157,815	-	\$ 9,827	\$ 15,657	\$ 7,200	\$ 190,499	\$ 184,523	\$ 181,662
Tina Phelps, Director of Instruction - Human Resources	\$ 137,061	-	\$ 9,879	\$ 15,488	\$ 6,000	\$ 168,428	\$ 163,385	\$ 160,635
Carolynn Schmor, Director of Instruction - Student Services	\$ 141,378	-	\$ 9,913	\$ 15,976	\$ 6,000	\$ 173,267	\$ 164,756	\$ 163,045

## EXECUTIVE COMPENSATION DISCLOSURE

Summary Other Compensation Table at 2021

Name and Position	All Other Compensation	Severance	Vacation Payout	Paid Leave	Vehicle / Transportation Allowance	Perquisites / Other Allowances	Other
Angus Wilson, Superintendent	\$ 18,530	-	\$ 11,330	-	\$ 7,200	-	-
Karen Alvarez, Assistant Superintendent	\$ 6,000	-	-	-	\$ 6,000	-	-
Corien Becker, Secretary Treasurer	\$ 7,200	-	-	-	\$ 7,200	-	-
Tina Phelps, Director of Instruction - Human Resources	\$ 6,000	-	-	-	\$ 6,000	-	-
Carolynn Schmor, Director of Instruction - Student Services	\$ 6,000	-	-	-	\$ 6,000	-	-

## EXECUTIVE COMPENSATION DISCLOSURE

**Notes**

Angus Wilson, Superintendent	<b>General Note:</b> Employer Pension Rate 11.3%
Karen Alvarez, Assistant Superintendent	<b>General Note:</b> Employer Pension Rate 11.3%
Corien Becker, Secretary Treasurer	<b>General Note:</b> Employer Pension rate 9.7%
Tina Phelps, Director of Instruction - Human Resources	<b>General Note:</b> Employer Pension Rate 11.3%
Carolynn Schmor, Director of Instruction - Student Services	<b>General Note:</b> Employer Pension Premium 11.3%

September 21, 2021

Mr. John Davison  
President and CEO  
Public Sector Employers' Council Secretariat  
Suite 201, 880 Douglas Street  
Victoria, BC V8W 2B7

Dear Mr. Davison:

This will confirm that the Board of Education of School District No.75 (Mission) is aware of the total compensation paid to executive staff during the 2020-2021 fiscal year and further, that we verify the amount of compensation paid was within the compensation plan as approved by the Board and reported to the Public Sector Employers' Council Secretariat.

Sincerely,

, Board Chair

**ITEM 5.6      Action**

**File No.    7210**

TO:                Board of Education  
FROM:            C. Becker, Secretary Treasurer  
SUBJECT:        2021 – 2022 Borrowing Resolution

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**Recommendation**

**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 2020-21 operating year, up to:**

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

**1. Background:**

The Bank of Nova Scotia requires an updated resolution for the operating line of credit and the leasing program every school year.

**2. Options:**

The current agreement with the Scotia Bank regarding borrowing is expiring. Should the timing of payments from the Ministry of Education ever be late, the School District would need to draw upon the line of credit in order to manage the payment for supplies or employees. Low reserves increase the risk of needing to draw on the line of credit. With healthier reserve this year, the risk of drawing from the line of credit is low.

The document with the Scotia Bank will be updated for the 2021 – 2022 school year.

**3. 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

**4. Public Participation:**

**5. Implementation:**

**6. Attachments:**



iii. Strategic

**5. Public Participation:**

**6. Implementation:**

**7. Attachments:**

- i. 2021-2022 District Calendar as amended
- ii. M321/21 School Calendar Regulation
- iii. Mission September 30, 2021 Event Information
- iv. Truth and Reconciliation Week Virtual Event Summary NCTR 2021

# SCHOOL CALENDAR FORM - GENERAL

## 2021/2022 CALENDAR

JULY						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER						
S	M	T	W	T	F	S
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER						
S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER						
S	M	T	W	T	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JANUARY						
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23	24	25	26	27	28	29
30	31					

FEBRUARY						
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

MARCH						
S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL						
S	M	T	W	T	F	S
					1	2
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JUNE						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

■ Instructional    
 ■ Non-Instructional    
 ■ Vacation Period    
 ■ Statutory Holiday





## 2021-2022 School District Calendar

September	Tuesday, September 7, 2021	Schools Open – ½ Day for Students – <b>Students attend AM only (All Schools)</b> <i>(Organizational ½ Day)</i>
	Friday, September 24, 2021	<b>Non-Instructional Day – Students not in session</b> <i>(District Professional Development Day)</i>
	Thursday, September 30, 2021	National Day for Truth and Reconciliation
October	Monday, October 11, 2021	Thanksgiving Day
	Friday, October 22, 2021	<b>Non-Instructional Day - Students not in session</b> <i>(Provincial Professional Development Day)</i>
November	Monday, November 1, 2021	<b>Non-Instructional Day – Students not in session</b>
	Friday, November 5, 2021	<b>Non Instructional ½ Day – Secondary Students attend AM only</b> <i>(Assessment/ Evaluation)</i>
	Thursday, November 11, 2021	Remembrance Day
	Friday, November 12, 2021	<b>Non-Instructional ½ Day – Elementary/Middle Students attend AM only</b> <i>(Assessment/Evaluation)</i>
	Friday, November 26, 2021	<b>Non-Instructional Day – Students NOT in Session</b> <i>(P/T Conferences)</i>
December	Dec. 20, 2021 – Jan. 3, 2022	<b>Winter Break</b>
January	Tuesday, January 4, 2022	Schools reopen after Winter Break
	Friday, January 28, 2022	<b>Semester Turnaround Day – Middle/Secondary Students Not in Session</b>
February	Friday, February 18, 2022	<b>Non-Instructional Day - Students not in session</b> <i>(District Professional Development Day)</i>
	Monday, February 21, 2022	Family Day
	Friday, February 25, 2022	<b>Non-Instructional ½ Day – Elementary Students attend AM only</b> <i>(Assessment/Evaluation)</i>
March	Friday, March 11, 2022	<b>Non-Instructional Day - Elementary Students not in session</b> <i>(P/T Conferences)</i>
	Monday, March 14 – 25, 2022	<b>Spring Break</b>
	Monday, March 28, 2022	Schools reopen after Spring Break
April	Friday, April 15, 2022	Good Friday
	Monday, April 18, 2022	Easter Monday
	Friday, April 22, 2022	<b>Non-Instructional ½ Day – Middle/Secondary Students attend AM Only</b> <i>(Assessment/Evaluation)</i>
May	Friday, May 6, 2022	<b>Non-instructional Day – Middle/Secondary students not in session</b> <i>(P/T Conferences)</i>
	Friday, May 20, 2022	<b>Non-Instructional Day - Students not in session</b>
	Monday, May 23, 2022	Victoria Day
June	Wednesday, June 22, 2022	Last Day of School - <b>Secondary Students</b>
	Wednesday, June 29, 2022	Last Day of School for all Students
	Thursday, June 30, 2022	<b>Non-Instructional Day – Students not in session</b> <i>(Administrative Day)</i>

**PROVINCE OF BRITISH COLUMBIA**  
**REGULATION OF THE MINISTER OF EDUCATION**

*School Act*

Ministerial Order No. M321

I, Jennifer Whiteside, Minister of Education, order that the School Calendar Regulation, B.C. Reg. 314/2012, is amended as set out in the attached Schedule.

August 12, 2021

Date



Minister of Education

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*(This part is for administrative purposes only and is not part of the Order.)*

**Authority under which Order is made:**

Act and section: *School Act*, R.S.B.C. 1996, c. 412, s. 168.02

Other: M243/2012

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R10541617

## **SCHEDULE**

- 1 Section 3 of the School Calendar Regulation, B.C. Reg. 314/2012, is amended**
- (a) in subsection (2) by striking out “Subject to subsection (3)” and substituting “Subject to subsections (2.1) and (3)”, and**
- (b) by adding the following subsection:**
- (2.1) Subject to subsection (3), the following are the prescribed minimum hours of instruction that a board must offer to students enrolled in the schools in its school district in the 2021/2022 school year:
- (a) 848 hours of instruction for students in kindergarten;
  - (b) 873 hours of instruction for students in grades 1 to 7;
  - (c) 947 hours of instruction for students in grades 8 to 12.
- 2 Section 6 is amended by adding the following subsection:**
- (5) Subsection (1) does not apply to a board that amends a school calendar for the 2021/2022 school year to include the National Day for Truth and Reconciliation.

# Open to the Public: Come hear Phyllis Webstad speak for the National Day of Truth and Reconciliation!



Orange Shirt Day is a legacy of the St. Joseph Mission (SJM) Residential School (1891-1981) Commemoration Project and Reunion events that took place in Williams Lake, BC, Canada, in May 2013.

Former student Phyllis (Jack) Webstad told her story of her first day at residential school when her shiny new orange shirt, bought by her grandmother, was taken from her as a six-year old girl.



Siwal Si'wes  
Indigenous  
Department



Mission Friendship  
Centre



**Where:** Fraser River Heritage Park, 7494 Mary Street,  
Mission, BC (covered area)

**When:** Thursday, September 30, 2021 starting at 11:00am

Please wear orange and bring your own lawn chairs, water,  
snacks and if you wish, a drum.

Elder Parking available onsite. Contact Marcy Buell at  
[marcy.buell@mpsd.ca](mailto:marcy.buell@mpsd.ca) or 604 826-3103 for Elder Parking Pass.

Additional parking at Heritage Park Middle School and  
Windebank Elementary.

Contact Vivian Searwar at [vivian.searwar@mpsd.ca](mailto:vivian.searwar@mpsd.ca) for questions.

Partnerships: Siwal Si'wes Indigenous Department, SD75, City of Mission, Mission Friendship Centre

**From:** [Vivian Searwar](#)  
**To:** [AllStaff](#)  
**Subject:** Truth and Reconciliation Week Virtual Event  
**Date:** Wednesday, September 8, 2021 7:55:38 AM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[image005.png](#)  
[Reconciliation Week - Event Summary NCTR 2021.pdf](#)  
[image004.png](#)  
[image005.png](#)

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Ey Swayel All,

*Truth and Reconciliation Week* runs from Sept. 27 to Oct. 1, 2021. The National Centre for Truth and Reconciliation is planning week-long learning opportunities for educators and students.

Over the course of five days, teachers will share videos created by Indigenous storytellers, which show traditional ceremonies and artistic performances, alongside conversations with Elders and knowledge keepers, survivors, and children of survivors of residential schools. There will also be a moving tribute to the missing children that never returned home from the residential schools. On September 30, Orange Shirt Day, a special program will be held to commemorate the National Day for Truth and Reconciliation. Registration is accessible on the [National Centre for Truth and Reconciliation](#) website.

Please see the attached event summary.

Mekw tel sq'eq'o  
Kahkinohw-nihtah-kohmah-kahnuk  
All My Relations,

Vivian Searwar

District Principal of Indigenous Education  
Mission Public School District 75  
Preferred Contact (Cell): 604 751-6864  
Office: 604 826-6286 ext. 3320



***"Young people are watching. Believe in us and love us, it matters and makes a difference".***

*-Alicia Desjarlais, Student, SD75*

*I acknowledge that, as a learning partner of Mission Public School District, I humbly work and learn on the Traditional, Ancestral, Unceded, and Shared lands of the Stó:lō people, of Qwó:lt'el, Leq'á:mel, Matheqwí, Sq'éwlets, who have been inhabitants of this land since time immemorial. I also acknowledge all Indigenous peoples of Turtle Island and Mother Earth.*



National Centre for  
Truth and Reconciliation

UNIVERSITY OF MANITOBA

## 2021 RECONCILIATION WEEK - EVENT SUMMARY SEPTEMBER 27 - OCTOBER 1, 2021

*“oki asotamákwihona namowihkac  
tá-kí-wanikiskisiyak.  
ki-cawasimisiniwak pohko  
tá-kiskisimówakicik.”*

*“The treaties must  
not be forgotten.  
We must remind  
our children of this.”*

*- Edward Okanee, Thunderchild First Nation*



**RECONCILIATION WEEK** is a 5-day national event that will continue the conversation involving the truths of the First Nations Treaties, the Métis and Inuit land claims, and the Residential Schools system. This event will provide historical workshops, video content, and activities for students, supported by artistic and cultural performances by First Nations, Métis, and Inuit artists.

The event engages hundreds of thousands of youth across the country, as well as their parents, families, and teachers. All participants will have an opportunity to deepen their understanding of the reconciliation issues between Indigenous and non-Indigenous Peoples. The outcomes include:

1. knowledge of Canada’s history from the Indigenous perspective
2. learning the context of the treaties, in particular, Treaties 1, 2, and 11
3. comprehension of the impact of the residential school experience
4. knowledge of the different nations of Indigenous Peoples across Canada
5. understanding the significance of Indigenous culture, languages, traditions, and performances
6. awareness of current-day issues faced by First Nations, Inuit, and Métis peoples
7. honouring the ongoing strength of Indigenous Peoples
8. renewed inspiration to seek change in Canada



## PROGRAMMING

The 5-day program will be held September 27 - October 1, 2021. Each day, teachers will share videos with their Grade 5-12 students. These videos, created by Indigenous storytellers, will show traditional ceremonies and artistic performances, as well as conversations with Elders and knowledge keepers, Survivors, and intergenerational Survivors of Residential Schools. Also included is a moving tribute to the Missing Children that never returned home from the residential schools.

On September 30, a special program will be held to commemorate the National Day for Truth and Reconciliation and Orange Shirt Day.

The NCTR will coordinate a diverse and inspiring program of activities, events, and a 45-minute video presentation.

A broad range of First Nations, Métis, Inuit, and non-Indigenous speakers will provide messages of determination, hope and strength. On this day, there will be online engagement with different schools across Canada.



The 2021 program is structured to increase awareness, knowledge, and understanding amongst young people. The hope is they will share this information with their extended families, who will open discussions and additional learning opportunities.



## AUDIENCE

The education event will be targeted at school-aged children grades five to twelve in all ten provinces and three territories, along with their teachers, including First Nations, Inuit, and Métis communities; new Canadians, Residential School Survivors, and Intergenerational Residential School Survivors.

The event will be pre-recorded and webcast, allowing for schools and classrooms' participation across the country and the significant involvement of Indigenous, non-Indigenous, and newcomer students. Educators can select the events they wish to live stream for their students and download free educational resources.



## EDUCATIONAL MATERIALS

Our nationally available participation guide, *Every Child Matters: Reconciliation Through Education*, will be revised to reflect this year’s program and distributed across the country. Each chapter will teach children about Residential Schools, Treaties, and the historical and current relationships between Indigenous and non-Indigenous peoples. The guide suggests local activities and will enhance the learning opportunities.

The guide will be available in both English and French. We expect to distribute over 200,000 copies in 2021.



## LANGUAGES

The national webcast and media distribution will have a bilingual host, appropriate representation from Quebec, and a French school check-in. There will be several Indigenous languages spoken by Indigenous leaders, elders, and survivors. We will have bilingual print and digital materials available.

## LEGACY EVENT

As an annual legacy event, we have a proven track record. The 2020 event saw:

<p><b>500,000+</b> participants, including students, teachers, and general public online attendees</p>	<p><b>3,000+</b> participating schools, including Indigenous communities</p>	<p><b>2,000</b> publication downloads</p>	<p><b>One million+</b> vignette views</p>	<p><b>100</b> Canadian and international news stories</p>
--	--	---	---	---

## VENUE

With the continuation of the COVID-19 global pandemic, we plan to deliver an online-only event. If restrictions significantly change, we can easily adjust to a hybrid live and online event. We intend to secure a studio venue for production purposes to use as the hub for creating video content or live performances.





## PARTNERS

The NCTR's extensive network of relationships, community connections, and partnerships is an essential part of the programming success. Our partner organizations include:

- APTN Broadcasting
- Canada's History
- Canadian Indigenous Schools
- CBC Television
- Council of Ministers of Education, Canada
- Department of Canadian Heritage
- Governing Circle and Survivors Circle
- Imagine A Canada Honourees
- Royal Canadian Geographic Society
- Truth and Reconciliation Commission of Canada (TRC) Honourary Witnesses
- Manitoba First Nations Education Resource Centre (MFNERC)

- Provinces and Provincial Departments of Education
- Residential School Survivors and Intergenerational Survivors
- The Winnipeg Foundation
- Treaty Relations Commission of Manitoba (TRCM)
- National Film Board
- Wapikoni Mobile
- Canadian Museum for Human Rights
- University of Manitoba
- University of Winnipeg
- Orange Shirt Society



## MEDIA

APTN Broadcasting will be returning as the media program content and host broadcaster. CBC will also return as a broadcast supporter.



# PRELIMINARY PROGRAM

September 27 - October 1, 2021

## DAY 1 - COMMEMORATING TREATIES 1, 2 AND 11

ACTIVITY	THEME	GRADE	PARTNER
Elder Teachings	Indigenous Treaties	5-12	TRCM
Storytelling	Indigenous Treaties	5-12	WAPIKONI
Speaker	Intergenerational IRS Survivor	5-12	Partner TBD
Documentary	Indigenous Treaties, Land Claims	5-12	Partner

## DAY 2 - LANGUAGES AND CULTURE

ACTIVITY	THEME	GRADE	PARTNER
Elder Teachings	Languages	5-12	Canada's History
Storytelling	Culture	5-12	WAPIKONI
Speaker	Intergenerational IRS Survivor	5-12	Partner TBD
Documentary	Artists and performers	5-12	Partner

## DAY 3 - RECONCILIATION

ACTIVITY	THEME	GRADE	PARTNER
Elder Teachings	Residential Schools	5-12	Canada's History
Storytelling	Residential Schools	5-12	WAPIKONI
Speaker	Intergenerational IRS Survivor	5-12	Partner TBD
Documentary	Residential Schools	5-12	Partner

## DAY 4 - ORANGE SHIRT DAY

ACTIVITY	THEME	GRADE	PARTNER
Elder Teachings	Reconciliation	5-12	NFB
Storytelling	Reconciliation	5-12	WAPIKONI
Speaker	Intergenerational IRS Survivor	5-12	Partner TBD
Documentary	Reconciliation and Me	5-12	APTN

## DAY 5 - CALLS TO ACTION

ACTIVITY	THEME	GRADE	PARTNER
Elder Teachings	Reconciliation	5-12	Canada's History
Storytelling	Reconciliation	5-12	WAPIKONI
Speaker	Intergenerational IRS Survivor	5-12	Partner TBD
Documentary	Reconciliation	5-12	Partner
Closing Remarks	Action Items	5-12	NCTR



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

**June 22, 2021, 6:30 pm**  
**Zoom Meeting**

- Members Present:** Board Chair, Tracy Loffler  
Vice Chair, Shelley Carter  
School Trustee, Randy Cairns  
Trustee, Rick McKamey  
Trustee, Julia Renkema
- Staff Present:** Secretary-Treasurer, Corien Becker  
Superintendent of Schools, Angus Wilson  
Assistant Superintendent, Karen Alvarez  
Assistant Secretary-Treasurer, Derek Welsh  
Executive Assistant, Ilona Schmidt (Recorder)
- Others Present:** MTU President - Ryan McCarty, MSS PAC Rep - Dionne Hairsine, DPAC President - Cheryl Blondin, MTU Vice-President - Janise Nikolic, DPAC Treasurer - Jacquelyn Wickham,

**1. CALL TO ORDER**

The meeting was called to order at 6:30 pm by the Chairperson. The Chair acknowledged that Mission Public Schools is held on Stó:lō Territory. There are four First Nation Bands within the boundaries of the Mission School District: Leq:a'mel, Sq'ewlets, Kwantlen, and Matsqui First Nations.

**2. ADOPTION OF AGENDA**

MOVED and Seconded that the Agenda be adopted as presented.

**CARRIED**

**3. DELEGATIONS/PRESENTATIONS**

**4. UNFINISHED BUSINESS**

**5. STAFF REPORTS**

5.1 2021 - 2022 Annual Budget Bylaw

MOVED and Seconded THAT the required three (3) readings and adoption of School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2021/2022 be carried out in one meeting.

**CARRIED**

MOVED and Seconded THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2021/2022 be approved as read a first time.

**CARRIED**

MOVED and Seconded THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2021/2022 be approved as read a second time.

**CARRIED**

MOVED and Seconded THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2021/2022 be approved as read a third time and finally adopted

**CARRIED**

Clarification was provided that there is no budget committee. MTU request for Teacher Inquiry Project (Project of Heart). Funding of \$3,250 was requested at the April 6, 2021, COTW Meeting. MTU to cover \$3250, the total cost of the project is \$6000.

P. 15: International and ELL programs are linked very closely. Clarification was provided that only some of the international students require ELL support.

P. 25 We have fewer ELL students than before and budgeting a larger amount than before. ELL/ISP/SPED teachers are part of the same funding. Last year, not enough support was available. More support was needed. Additional teaching support has been added.

Teacher/EA funding increase is related to an increase in the number of employees and also an increase in salaries. More teachers are on staff. Staff expect a need to add additional EAs with the amended budget.

Restored language, part of Collective agreement. The Secretary-Treasurer will send more information to Trustees.

Trustees appreciate the detailed supplemental package. The level and detail of reporting has become more transparent and has improved significantly.

5.2 2020 - 2021 Projected Operating Surplus

MOVED and Seconded THAT the projected accumulated unrestricted operating surplus of approximately \$2 million at the end of 2020 – 2021 be accounted for as follows in the 2020 – 2021 Financial Statements:

Transfer 2% of operating revenue to contingency \$1,360,000 estimate  
Transfer to Local Capital \$ 300,000  
Transfer to reserve for Strategic Initiatives \$ 340,000 estimate

AND THAT a report for the potential use of the funds transferred to strategic initiatives and local capital be presented to the Board in September 2021.

Staff are looking for additional direction, if the surplus is more than \$2 million, where would the board like to place the projected surplus funds?

Trustee Renkema suggested a split between Local Capital and Strategic Initiatives

If an extra \$300,000 goes into the contingency fund, can the funds be used if needed? The Secretary-Treasurer clarified that she only wants to draw from contingency if there is an emergency.

If allocated to local capital, funds should not be transferred back for special initiatives.

MOVED and seconded that the motion be amended by adding the following:

AND THAT any additional surplus be added to the reserve for Strategic Initiatives.

**CARRIED**

Amended Motion

MOVED and Seconded THAT the projected accumulated unrestricted operating surplus of approximately \$2 million at the end of 2020 – 2021 be accounted for as follows in the 2020 – 2021 Financial Statements:

Transfer 2% of operating revenue to contingency \$1,360,000 estimate  
Transfer to Local Capital \$ 300,000  
Transfer to reserve for Strategic Initiatives \$ 340,000 estimate

AND THAT any additional surplus be added to the reserve for Strategic Initiatives;

AND THAT a report for the potential use of the funds transferred to strategic initiatives and local capital be presented to the Board in September 2021.

**CARRIED**

5.3 2021 - 2022 Annual Facilities Grant

Grant application needs to be submitted annually by June 30. Staff is providing information to the Board. There was a \$50,000 increase in funding.

A question was asked about the necessity of painting/upgrades in MSS, while we are expecting a full replacement. The full replacement may take 6 - 8yrs. The Secretary-Treasurer can send a question to Facilities, to see if any of the projects can be delayed/deferred.

A question was asked about Stave Falls roof replacement. The current roof replacement project will replace 50-60% of the roof. Some of it will be funded by local capital. The plan is to have the entire roof replaced eventually. There is a definitive need, as there have been several leaks and a design flaw from initial construction needs to be corrected.

5.4 2022 - 2023 Major Capital Projects

MOVED and Seconded that the following Major Capital Projects be submitted to the Ministry of Education for consideration of funding in 2022-2023:

1. Mission Secondary Full Replacement
2. Albert McMahon Addition
3. Hatzic Elementary Full Replacement
4. Cedar Valley Elementary New School

MOVED and seconded that the motion include the following amendment:

Add to the Mission Secondary Full Replacement and the Hatzic Elementary Full Replacement to include "with additional capacity".

**CARRIED**

MOVED and seconded that the motion include the following amendment:

5. Land acquisition for Hatzic Elementary
6. Land acquisition for Mission Secondary School

**CARRIED**

AMENDED MOTION

MOVED and Seconded that the following Major Capital Projects be submitted to the Ministry of Education for consideration of funding in 2022-2023:

1. Mission Secondary Full Replacement with additional capacity
2. Albert McMahon Addition
3. Hatzic Elementary Full Replacement with additional capacity
4. Cedar Valley Elementary New School
5. Land acquisition for Hatzic Elementary
6. Land acquisition for Mission Secondary School

**CARRIED**

The goal of the board has been a full replacement of MSS. Seismic upgrade plans should be submitted by the end of August.

The Ministry has changed reporting components this year. Capital projects will be submitted by the end of September.

A question was asked about a replacement for Hatzic Elementary considering populations from Dewdney and Hatzic Prairie. Background reports (enrolment) must demonstrate the need (300 to 500 student increase). We do NOT want to imply the closing of Dewdney. We can do a study if an expansion of Hatzic would be viable. Major upgrades at Dewdney are needed. Cost/Benefit analysis needs to be done.

Hatzic property may not support a larger school. Growth is observed in all areas. We do not build for 5-10yrs out. The 2-storey school has a smaller footprint and will be needed.

MSS is not designed to properly support 1250 students. Full replacement with proper design will eliminate the need for the portables.

5.5 Reporting out from Closed Meeting

The Superintendent reported that on June 22, 2021, at the Closed Meeting of the Board of Education of SD75 (Mission), personnel matters were discussed.

**6. NEW BUSINESS**

**7. MINUTES OF PREVIOUS MEETINGS**

7.1 Committee of the Whole Meeting Minutes, June 1, 2021

MOVED and Seconded that the Committee of the Whole meeting minutes dated June 1, 2021, be approved.

AMENDMENT: Nissan LEAFS (not Leaves)

MOVED and Seconded to approve the Minutes as amended.

**CARRIED**



7.2 Special Public Meeting Minutes, June 1, 2021

MOVED and Seconded that the Special Public Meeting minutes dated June 1, 2021, be approved.

**CARRIED**

7.3 Board of Education Public Meeting Minutes, June 15, 2021

MOVED and Seconded that the Board of Education Public meeting minutes dated June 15, 2021, be amended.

AMENDMENT: Remove the last 3 lines in 4.2

MOVED and Seconded the Minutes be approved as amended.

**CARRIED**

**8. INFORMATION ITEMS**

**9. CORRESPONDENCE**

**10. COMMITTEE MINUTES/LIAISON REPORTS:** Trustees attended Grad events.

**11. ANNOUNCEMENTS:** MPSD Retirement Event taking place on June 24, 2021

**12. QUESTION PERIOD**

No questions. The very last meeting of an incredibly difficult year. The Chair extended appreciation to all SD75 employees, all partner groups, PVPA, DPAC.

**13. ADJOURNMENT**

MOVED and Seconded that the Board adjourn the meeting.

**CARRIED**

The meeting adjourned at 7:25 pm

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Chair, Board of Education

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Secretary-Treasurer

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



- ii. Roles and Responsibilities – Superintendent and Secretary Treasurer
  - iii. Ordinarily Resident (international / DL implications)
  - iv. Diversity, Inclusion, Equity (overlaps with Anti-racism)
  - v. Student Trustees
  - vi. Risk Management
  - vii. Substance or Drug Alcohol Use
  - viii. Board Meeting Procedures – agenda setting prioritization
- d. The following Bylaws have been identified as needing to be reviewed and updated:
- #3 – Use of School Sites Bylaw
  - #4 – Student Appeals Bylaw
  - #5 – School Site Acquisition Charge Bylaw
- e. The following procedures have been updated and placed on the website:
- i. Provision of Personal Care for Students
  - ii. Weighted Vests and Blankets
  - iii. Criminal Records Checks (to be reformatted)
- f. The following procedures are in process of being reviewed
- i. International Student Registrations

**Public Participation:**

The school district will be using the public engagement portal <http://engage.mpsd.ca> for more detailed public participation in the review of the draft documents.

**Implementation:**

The tentative schedule for review and processing:

- |                    |   |
|--------------------|---|
| October 12, 2021   | First meeting to review draft documents<br>Followed by public engagement via <a href="http://engage.mpsd.ca">http://engage.mpsd.ca</a> .<br>Followed by referral to COTW and Board meetings to finalize   |
| October 26, 2021   | Second meeting to review draft documents<br>Followed by public engagement via <a href="http://engage.mpsd.ca">http://engage.mpsd.ca</a> .<br>Followed by referral to COTW and Board meetings to finalize  |
| November 23, 2021  | Third meeting to review draft documents<br>Followed by public engagement via <a href="http://engage.mpsd.ca">http://engage.mpsd.ca</a> .<br>Followed by referral to COTW and Board meetings to finalize   |
| January / February | Special meeting to review draft documents<br>Followed by public engagement via <a href="http://engage.mpsd.ca">http://engage.mpsd.ca</a> .<br>Followed by referral to COTW and Board meetings to finalize |

**ITEM 8.2 Information**

**File No. 0110.2020 Review**

TO: Board of Education  
FROM: C. Becker, Secretary Treasurer  
SUBJECT: Boundary Review, Durieu and Steelhead

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**Summary:**

Staff are proceeding with a detailed analysis of the Durieu area and Steelhead area enrolment and options for changing the catchment boundaries for these areas.

In 2019 and 2020, the school district reviewed the catchment boundaries for elementary schools. The review identified a few challenges with excessive enrolment at Hatzic Elementary and Albert McMahon Elementary. The preliminary review identified the opportunity to realign the boundary of the Steelhead area from Albert McMahon to Stave Falls Elementary, and to realign the boundary of the Durieu area from Hatzic Elementary to Dewdney Elementary. The school district conducted a preliminary survey of parents of these schools and targeted surveys of parents in the Durieu and Steelhead areas. The preliminary surveys indicated support for this catchment boundary realignment, although transition provisions were identified as being needed.

Earlier this year, staff began the process of analyzing enrolment data for Durieu and Steelhead, but due to unforeseen circumstances, the project was delayed. Staff are planning on updating the enrolment projections for the elementary schools in October and recommend a comprehensive consultation with parents to consider a boundary realignment. Staff are working on the premise that any boundary realignments recommendations would be for September 2022.

Targeted public engagement should be conducted before a decision regarding the realignment of catchment boundaries is made.

**Public Participation:**

A comprehensive public engagement process is expected with any consideration for realigning boundaries. All the information from the Boundary Review will be put into the new public participation portal [www.engage.mpsd.ca](http://www.engage.mpsd.ca) Based on previous surveys, there is some support for realigning boundaries. A public process will explore more options, dependent on public input.

**Implementation**

The following tentative timeline is provided for the review:

October	Staff to complete analysis of potential catchment boundary changes considering the 2020/2021 enrolment analysis of the Durieu and Steelhead areas.
October 26	Preliminary Boundary Review Meeting for the potential realignment of the Durieu and Steelhead areas
November	Staff update analysis of potential catchment boundary changes considering the 2021/2022 enrolment analysis of the Durieu and Steelhead areas.
November 30	Special Committee of the Whole meeting to review additional analysis and preliminary options

- December/ January    Public consultation / engagement in options for boundary changes  
Staff intend to use a new public engagement portal [www.engage.mpsd.ca](http://www.engage.mpsd.ca).  
(note: the site is not activated yet).
- January 11, 2022      Consider feedback/information from the public engagement process. Update  
options for consideration.
- January 18, 2022     Board decision of boundary change for September 2022.

**ITEM 8.3                      Information    File No.**

TO:                      Board of Education  
FROM:                  C. Becker, Secretary Treasurer  
SUBJECT:              New Public Engagement Portal

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Staff have been searching for a tool to assist with Increasing public participation in school district projects and initiatives. Staff researched and selected the portal provided by Bang the Table. The program provides an online portal to facilitate public participation in decisions and projects for many municipalities and school districts across Canada, as well as the USA and other countries. The following is an excerpt from the company's website. <https://www.bangthetable.com/>.

*EngagementHQ can help school districts, colleges, universities, and charter schools create a positive climate where students can excel and reach their full potential. The EngagementHQ platform can be used to listen to stakeholder feedback, provide information and updates on important school policies, and include students and parents in decisions that impact their education. See how education systems can bring their stakeholders together on a dedicated platform to respond more effectively to the educational needs of their students. Read case studies and learn how schools around the world are using digital engagement best practices to make an impact for their students.*

MPSD's public engagement portal <http://engage.mpsd.ca> is now set up for use. Staff will be building the use of the portal slowly, to allow those who are "listening" to the information submitted can learn how to use the program and manage their projects with limited support at this time. The portal can be used for any engagement projects, including:

- Boundary Review
- Policies and Procedure Reviews
- Budgets
- Student Activities
- Curriculum changes
- Staff Surveys (internally controlled and sent to staff only)
- Classroom Projects and Surveys (internally controlled by teachers for classroom use)
- Major Projects (such as MSS School Replacement)
- School Surveys
- Student Surveys

The site has a variety of features for projects and initiatives to be set up to provide information, seek feedback, conduct surveys, or collect new information and suggestions. Information exchanges can be controlled through registrations or be open. The program is flexible, yet intuitive to use.

The program is also supporting public engagement in the Fraser Valley. See the following links to see how other Fraser Valley communities and school districts are using the program.

- the District of Mission at <https://engage.mission.ca/>
- the Abbotsford School District at <https://engage.abbyschools.ca/>
- The Maple Ridge School District <https://letstalksd42.ca/>
- The City of Surrey at <https://engage.surrey.ca>
- The City of Chilliwack at <https://www.engagechilliwack.com/>

In addition, the program supports school districts in the USA and Australia – links to other sites can be found on the Bang The Table website.