

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

**September 20, 2022, 6:30 pm  
Heritage Park Middle School  
33700 Prentis Avenue, Mission, BC**

**Pages**

**1. CALL TO ORDER**

*The Board Chair will acknowledge that this meeting and Mission Public School District is located on the Traditional, Ancestral, Unceded, and Shared lands of the Stó:lō people, of Sq'ewlets, Leq'á:mel, Sema:th, Matheqwi and Qwó:ltl'el First Nations, peoples of this land since time immemorial.*

**2. ADOPTION OF AGENDA**

**3. DELEGATIONS/PRESENTATIONS**

**4. UNFINISHED BUSINESS**

|      |   |             |         |
|------|---|-------------|---------|
| 4.1. | 2022-2023 Board Work Plan   | Action      | 1 - 3   |
| 4.2. | Completion of Cade Barr Property Sale                                 | Information | 4 - 5   |
| 4.3. | Stolo History and the Halqemeylem Language, Story, and Culture Policy | Action      | 6 - 9   |
| 4.4. | Minor Capital Program 2023/2024 Requests                              | Action      | 10 - 14 |

**5. STAFF REPORTS**

5.1. Reporting out from Closed Meeting

5.1.1. REPORTING OUT from Special Closed Meeting of the BOE, September 6, 2022 Verbal

At the Special Closed meeting of the Board of Education of SD75, on September 6, 2022, Personnel matters were discussed and the Annual Board meeting with the financial Auditor took place.

|      |   |             |         |
|------|---|-------------|---------|
| 5.2. | School Opening Report                   | Information | 15      |
| 5.3. | 2021-2022 Audited financial Statements  | Action      | 16 - 57 |
| 5.4. | Executive Compensation Report 2021-2022 | Action      | 58 - 66 |
| 5.5. | 2022-2023 Borrowing Resolution          | Action      | 67      |

**6. NEW BUSINESS**

|            |  |             |           |
|------------|--|-------------|-----------|
| 6.1.       | Riverside - New Program  | Action      | 68        |
| 6.2.       | DRAFT FESL Report  | Discussion  | 69 - 85   |
| 6.3.       | Updated Land Acknowledgment Protocol   | Information | 86 - 87   |
| 6.4.       | Letter to Premier Horgan, Minister Whiteside   | Action      | 88        |
| <b>7.</b>  | <b>MINUTES OF PREVIOUS MEETINGS</b>  |             |           |
| 7.1.       | Board of Education Public Meeting Minutes, June 21, 2022   | Action      | 89 - 94   |
| <b>8.</b>  | <b>INFORMATION ITEMS</b>   |             |           |
| 8.1.       | Trustee Remuneration Update  | Information | 95 - 96   |
| 8.2.       | FSA Letter to Parents  | Information | 97 - 98   |
| 8.3.       | Acknowledgement of the year's Sacred Teaching  | Information | 99 - 100  |
| <b>9.</b>  | <b>CORRESPONDENCE</b>  |             |           |
| 9.1.       | Ministry of Education - Response to Letter regarding MSS Capital Replacement   | Information | 101 - 102 |
| 9.2.       | Letter from Minister Whiteside RE: Student and Family Affordability Fund   | Information | 103 - 104 |
| <b>10.</b> | <b>COMMITTEE MINUTES/LIAISON REPORTS</b>   |             |           |
| <b>11.</b> | <b>ANNOUNCEMENTS</b>   |             |           |
| <b>12.</b> | <b>QUESTION PERIOD</b>   |             |           |
|            | <i>Questions asked must be related to items discussed on the Agenda. Labour, Land, and Legal issues will not be discussed.</i> |             |           |
| <b>13.</b> | <b>ADJOURNMENT</b>   |             |           |

**ITEM 4.1                      Action    File No.**

TO:                      Board of Education  
FROM:                      Committee of the Whole  
SUBJECT:                      2022-2023 Annual Board Work Plan

---

**Recommendation**

**THAT the Board accepts the 2022-2023 Annual Board Work Plan**

1. **Summary:** The Board work plan is a fluid document. The DRAFT version has been reviewed by the Committee of the Whole on September 13.
2. **Background:**
3. **Options:**
4. **Analysis and Impact:**
  - a. Strategic Plan Alignment
  - b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
  - c. Funding Guidelines, Costing, & Budget Impact
  - d. Policy, Legislation, Regulation
  - e. Organizational Capacity
  - f. Risks
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
  - g. Benefits
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
5. **Public Participation:**
6. **Implementation:**
7. **Attachments:**

# 2022-2023 Annual Board Work Plan - DRAFT September 2022

| Month            | Committee of the Whole Meetings  |                              | Board Meetings                                    |   | Additional Meetings                                  |
|------------------|--|------------------------------|---|---|--|
|                  | Leadership   | Presentations                | Leadership  | Reports and Governance Oversight  |  |
| <b>September</b> | Acknowledge the year's Sacred Teaching   | Curriculum plans for Year    |   | School Opening Report   | September 30: National Day of Truth & Reconciliation |
|                  | Motions to BCSTA PC  |                              | Acknowledge the year's Sacred Teaching            | Summer Learning Report  |  |
|                  | Board Work Plan  |                              | Meet with Auditor Re: Financial Statements        | SOFI Report   |  |
|                  |  |                              | Board Work Plan                                   | Executive Compensation  |  |
|                  |  |                              | FSA Letter to Parents                             | Financial Statements and Audit Findings                                   |  |
|                  |  |                              | Borrowing Resolution                              | FESL Report   |  |
|                  |  |                              | Minor Capital Plan                                | Annual Report / FSD&A   |  |
| <b>October</b>   |  |                              | Consider Motions to BCSTA PC                      |   |  |
|                  | Equity, Diversity, & Inclusion Policy  | Finance Dept                 |   | School Growth plans for 2022/2023   | Trades Committee                                     |
|                  | Policy Reviews   |                              |   | Superintendent Growth Plan  | Board / DPAC   |
|                  | Equity Scan  |                              |   | Bargaining Updates  | Board / Student Councils                             |
| <b>November</b>  | Summit Summer Learning review  |                              |   |   | BCSTA Fraser Valley Branch Meeting                   |
|                  | Policy Reviews   |                              | Inagural Meeting - Elect Board Chair / Vice Chair | Quarterly Report - as of Sept 30 - includes enrolment, employee summaries | BCPSEA Fall Symposium                                |
|                  |  |                              | Trustee Committee / Liaison Appointments          | Bargaining Updates  | Full Board / First Nations                           |
|                  |  |                              |   |   |  |
| <b>December</b>  | Strategic Plan Review  |                              | Motions for BCSTA AGM/PC                          |   | BCSTA Trustee Academy                                |
|                  | Policy Reviews   |                              | School Site Acquisition Charges Bylaw             |   | BCSTA Provincial Council                             |
|                  | Enrolment Growth / Development Review  | International Education Dept | Long Range Facility Plan                          |   | FNESC Conference                                     |
|                  | Long Range Facility Plan   | ELL Review                   | Long Range Facility Plan                          |   | Board/MLA Meeting (12/7)                             |
|                  | Budget Priorities - 21/22 Amended & 22/23 - link to Strategic, IT, LRFP, plans etc | SOGI                         |   |   |  |
| <b>January</b>   |  |                              | Strategic Plan Updates                            |   |  |
|                  | Trustee Disclosure Forms January 15  | Indigenous Education Dept    | Superintendent's Mid-Year Report                  |   | BCPSEA AGM   |
|                  | Policy Reviews   |                              | Review Auditor Appointment                        |   | Board/First Nations [2]                              |
|                  | 21/22 Amended Budget Discussions   |                              | Boundary Review                                   |   | Joint SD75 & City Meeting (01/31/2023 2pm, COM Host) |
|                  |  |                              | 23/24 School Calendar Consultation                | Bargaining Updates  |  |

# 2022-2023 Annual Board Work Plan - DRAFT September 2022

| Month           | Committee of the Whole Meetings     |  | Board Meetings  |   | Additional Meetings   |
|-----------------|-------------------------------------|--|---|---|---|
|                 | Leadership                          | Presentations  | Leadership  | Reports and Governance Oversight  |   |
| <b>February</b> | 23/24 School Calendar consultations | Operations Dept<br>- Buildings                       | 23/24 School Calendar Approval/Submission                               | Quarterly Report - as of Dec 31   | BCSTA Provincial Council Feb24-25   |
|                 | Climate Change Policy               | - Grounds<br>- Transport<br>- Information Technology | 21/22 Amended Budget Bylaw  | 22/23 Enrolment Projections   | Board / Student Councils<br>BCSTA FV Branch AGM<br>Joint Partner Liaison and Board Chair Meeting (Feb 9,10)<br>Board/First Nations [3]<br>Trades Training Committee Meeting |
|                 |                                     |  |   |   |   |
|                 |                                     |  |   |   |   |
| <b>March</b>    | Mental Health Review                | Student Services Dept                                | MTU Education Leave Requests  |   | Board / DPAC  |
|                 | Update Budget Priorities            |  |   |   | Board / First Nations [4]   |
| <b>April</b>    | Review Strategic Plan with budget   | Human Resources Dept                                 |   | 22/23 Annual Facilities Grant<br><b>PRESENTATION:</b> Students to present post Costa Rica and Vietnam trips | BCSTA AGM<br>Board/City Meeting   |
|                 | 2023/2024 Budget Review             |  | 22/23 Preliminary Budget<br>Board Governance Self Review                | Review EDI & MDI data   |   |
| <b>May</b>      | New Board Authorized Course review  | Health & Safety                                      |   | Quarterly Report - as of March 31   | Board / Student Councils  |
|                 | 2023/2024 Budget Review             |  |   | Major Capital Plan<br>Trustee Remuneration  | Board/MLA Meeting (5/26)  |
| <b>June</b>     | 2023/24 Board Meetings Calendar     |  | New Board Authorized Course approvals<br>Superintendent Year End Report | Superintendent's Year End Report  | Employee Recognition & Retirement Events  |
|                 | 2023/24 Draft Board Work Plan       |  | 22/23 Preliminary Budget Bylaw<br>Exempt Compensation Review            | Reflect on School Growth Plans  | School Functions (Grad)   |
|                 | Reflect on School Growth Plans      |  | Complete Superintendent Growth Plan Review                              | International Student Fees  | Trades Training Committee Meeting   |
|                 |                                     |  | Major Capital Plan<br>2023/2024 Preliminary Budget Bylaw                | Riverside Tuitions  | Board/First Nations [5]   |

## Other Information

-Ongoing advocacy work with Municipal and Provincial Governments

- Safer Schools Together Report Review - Date to be determined

- Trustee Election/Support & training for new trustees - December 2022

# Public Meeting of the Board of Education

## Tuesday, September 20, 2022



### ITEM 4.2 Information

File No. 11020

TO: Board of Education  
FROM: C. Becker, Secretary-Treasurer  
SUBJECT: Completion of Sale of Cade Barr School Building

#### 1. Summary:

In May, the school district issued a public news release regarding the sale of the former Cade Barr school site. As the sale is now concluded, details of the sale can be made public.

The Cade Barr Property at 33447 Dewdney Trunk Road was sold to 1353556 B.C. Ltd. (Cedar Coast Holdings Ltd), on August 5<sup>th</sup> for the sale price of \$700,000. The sale was contingent on the building being removed. The cost of the demolition was \$65,619 including \$27,000 for contaminated site remediation.

Formal notice of the sale will be provided to the Ministry in October after staff have completed the research into the original land acquisition for the property. At this point 75% of the proceeds must be held as restricted capital. If we can confirm the source of the funds for the original purchase as school district funded, 100% of the net proceeds could be retained as local capital. Restricted Capital may be used for Ministry approved projects, while local capital does not require Ministry approval. If staff are unable to confirm the source of funding for this property, the sale will probably be accounted for as follows:

|                                    |  |
|------------------------------------|--|
| Proceeds                           | \$ 700,000   |
| Original purchase price`           | (2,000)  |
| Restricted Capital                 | <u>(525,000)</u>   |
|                                    | 173,000  |
| Less: Demolition, Fees and charges | <u>69,320 (some additional costs may still be outstanding)</u> |
| Transfer to Local Capital          | <u>\$ 103,680</u>  |

Staff are still researching the accounting for the allocation, considering the net proceeds is less than the sale price due to the demolition and legal costs.

#### Background:

In 2015 and 2016, the Board of the day initiated the review and potential disposition of a number of closed school properties. In 2016 bylaws were updated, and permission was requested from the Province to dispose of two properties – Cade Barr School Site, and Nicomen Island School Site. In February 2020, the Province provided authorization to dispose of the Cade Barr property, just before everything closed down due to the Pandemic.

Prior to issuing a call for proposals for real estate services late in 2021, staff discussed the property with the City of Mission as the City had originally expressed interest in the building for its heritage value. However, after a more fulsome review, the City declined interest in the property, and an advertisement was placed in the paper soliciting interest for real estate services.

Late 2021 / Early 2022 we were advised that a developer putting together a proposal for the property at the Cade Barr and Dewdney junction was interested in adding the school district property to the development. If the site was included early on, the developer could design the development with this corner included. Staff requested an appraisal of the property to ensure we received fair compensation for the site.

|          |                |                                    |
|----------|----------------|------------------------------------|
| Aug 2022 | Net Sale Price | \$630,680 (700,000 - \$69,320)     |
| Jan 2022 | Land Appraisal | \$500,000 (\$2.0 million per acre) |

(zoning / OCP – Future employment lands / Intensive employment (not public use)

July 2021 Land Assessment \$562,000

July 2020 Land Assessment \$377,000

Rental revenue for this property ceased in 2016. The annual utility and maintenance costs are no longer being incurred with the sale.

**2. Options:**

The use of the capital funds will be reviewed during future budget deliberations.

**3. Analysis and Impact:**

- a. Strategic Plan Alignment
- b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
- 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:**

**ITEM 4.3**

**Action**

**File No. 1020**

TO: Board of Education  
FROM: Committee of the Whole; Vivian Searwar, District Principal  
SUBJECT: Stó:lo History the Story, and the Culture of the people. As such, the revised policy includes this broader scope.

---

**Recommendation**

**THAT the Stó:lo History and the Halq'eméylem Language, Story, and Culture Policy be approved.**

---

**1. Summary:**

The school district initiated the development of a Halq'eméylem Language policy in the fall of 2021. The draft policy was reviewed and updated through the Siwal Si'wes Indigenous Education Advisory Committee and was returned to the Committee of the Whole for consideration.

**2. Background:**

The review of the draft Halq'eméylem Language policy identified the need to expand the scope of the policy to include the Stó:lo History, the Story, and the Culture of the people. As such, the draft policy presented includes this broader scope.

**3. Options:** Reviewed by Committee of the Whole with recommendation to be considered for approval.

**4. Analysis and Impact:**

a. Strategic Plan Alignment

The strategic plan has embedded the learnings from the Equity Scan into the document, including Honouring Culture and Territory. This policy directly supports the goals of this section of the strategic plan.

b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity

c. Funding Guidelines, Costing, & Budget Impact

d. Policy, Legislation, Regulation

By transferring the goals of the strategic plan to specific policy directives, the Board is putting the goals into actionable direction for the school district.

e. Organizational Capacity

f. Risks

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

g. Benefits

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



2. **Public Participation:** Results from Engage MPSD Portal indicate that 73 people are aware of the provided public engagement, 39 people directly viewed the policy details, and 8 people provided feedback, stating they simply **agree** with the policy in its entirety. No further feedback has been received.
3. **Implementation:**
4. **Attachments:**
  - a. Draft Stó:lō History, and the Halq'eméylem language, Story, and Culture Policy

|                 |   |            |
|-----------------|---|------------|
| <b>Section:</b> | <b>Students and Instruction</b>   |            |
| <b>Title:</b>   | <b>Stó:lo History and the Halq'eméylem Language, Story, and Culture</b> | <b>4.4</b> |

## Purpose

Mission Public Schools lies within the traditional, ancestral, unceded and shared lands of the Sq'éwlets, Leq'á:mel, Sema:th, Matheqwi and Qwó:ltl'el Nations, and operates on Stó:lō territory, of which the language is Halq'eméylem.

Halq'eméylem is the acknowledged language of this land and of Stó:lo ancestors. The place from where the Halq'eméylem (Upriver variety) language originates is Leq'á:mel. The language comes from the land, and it has been this way since time immemorial. As such, relational language ties exist between the peoples of this region.

*Halkomelem* includes three sister languages: Halq'eméylem (Upriver variety, as per above), Həŋqəmiñəŋ (Downriver variety) and Hul'q'umi'num' (Island variety).

The Board of Education acknowledges its responsibility to partner and support the vitality of the Stó:lo History and the Halq'eméylem language, story, and culture, and to honour traditional territories by advancing the teaching and learning of the language, story and culture.

The Board recognizes the importance of Elders as Halq'eméylem-speaking knowledge holders. The Board recognizes the interconnection between the land, the language, and Stó:lō history. Language acquisition is holistic and occurs through culture, story, frequently in land-based learning experiences and a part of everyday life experiences. As such, it is important that it be embedded in teaching and learning, made visible in the learning environment and across the curriculum.

## Policy

The instruction of Stó:lō History, and the Halq'eméylem language, Story, and Culture is a foundational education component in Mission Public Schools, with instruction embedded into the curriculum from Kindergarten to Grade 12.

## General Guidelines

1. The school district will:
  - 1.1. Engage with the Seabird Island First Nation Halq'eméylem-speaking language community members whenever necessary regarding further developments of the Halq'eméylem language, story, and culture curriculum in recognition that the Halq'eméylem language curriculum used by Mission Public Schools was developed and shared by Seabird Island First Nation; and
  - 1.2. Engage with local Indigenous Elders, Indigenous community members and Indigenous staff on an ongoing basis to maintain dynamic and rigorous Halq'eméylem language, story, and culture programming;

- 1.3. Encourage all Trustees, staff and students to be open to learning the Halq'eméylem language, through stories, culture, and land-based learning experiences and/or opportunities (i.e., Stó:lō Story Revitalization, Classroom Visits from Halq'eméylem Speaking Persons etc.);
- 1.4. Ensure that a variety of authentic resources, are available to teach the Halq'eméylem language, story, and culture in Mission schools;
- 1.5. Actively seek out and hire Halq'eméylem speaking persons to ensure that Halq'eméylem teaching and learning thrives in Mission schools.

**Date of Original Board Approval:** \_\_\_\_\_, 2022

**Date Amended:**

*Legal Reference: UNDRIP, Articles 8, 11, and 13  
TRC, Calls to Action 13, 14, and 62*

*Cross Reference: (other policies, and procedures)*

# Public Meeting of the Board of Education

## Tuesday, September 20, 2022



### ITEM 4.4      Action      File No.

TO: Board of Education  
FROM: Committee of the Whole  
SUBJECT: Minor Capital Request 2023/2024

#### **Recommendation**

**THAT the 2023/2024 Minor Capital Project Funding request report be submitted to the Ministry of Education for consideration of funding in 2023-2024:**

|                     |                    |
|---------------------|--------------------|
| a. Bus replacements | \$ 219,412         |
| b. Playgrounds      | \$ 165,000         |
| c. SEP Projects     | \$1,855,000        |
| d. CNCP Projects    | <u>\$ 550,000</u>  |
|                     | <u>\$2,789,412</u> |

#### **1. Summary:**

The Ministry created new processes for the submission of capital project requests. The attached report summarizes the Minor Capital Submission, which must be submitted to the Ministry by September 30, 2022. A board resolution is required to support this submission.

#### **2. Background:**

Facilities staff have reviewed the building maintenance needs of the school district and have prepared the attached list to submit to the Ministry requesting funding for the 2023/2024 school year. The Ministry usually approves the funding in the spring each year, so that the projects can be completed early in the new school year.

#### **3. Options:**

- There are multiple sites that require roofing replacement. This capital submission has identified 4 locations for roofing work. Hatzic Middle School, Deroche Elementary, Mission Central Elementary and E. S. Richards Elementary
- Cherry Hill Elementary requires new boilers for the school heating system. The old boilers are past their useful life and need to be replaced. We have proposed new high efficiency boilers to be installed.
- The main 2" water line entering West Heights Elementary has a leak. The leak has been identified under the school building and will need to be exposed and repaired or replaced.
- Accessible playground for Cherry Hill Elementary.

#### **4. Analysis and Impact:**

- Strategic Plan Alignment
- Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
- Funding Guidelines, Costing, & Budget Impact
- Policy, Legislation, Regulation
- Organizational Capacity

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

**5. Public Participation:**

**6. Implementation:**

**7. Attachments:** Summary Extract from the Ministry's Reporting System

| Name                                 | Submission Category | Funding Requested | Project Type   | Project year | Project Description   | Project Request Status | Submission                   | Facility                    | Publish Project |
|--------------------------------------|---------------------|-------------------|----------------|--------------|---|------------------------|------------------------------|-----------------------------|-----------------|
| 159340 - Hatzic Middle School        | SEP                 | \$ 650,000        | Roofing (SEP)  | 2023/2024    | Replace 18,192 square feet of failing Modified Bitumen roofing. This is section #9 of the roofing inventory for Hatzic Middle School.   | Draft                  | Minor 2023/2024   2022-09-30 | Hatzic Middle School        | Yes             |
| 159341 - Mission Central Elementary  | SEP                 | \$ 260,000        | Roofing (SEP)  | 2023/2024    | Replace failing sections #1, 4 and 14 - 7400 square feet of Modified Bitumen roofing.   | Draft                  | Minor 2023/2024   2022-09-30 | Mission Central Elementary  | Yes             |
| 159343 - Deroche Elementary          | SEP                 | \$ 200,000        | Roofing (SEP)  | 2023/2024    | Replace failing sections of roof #1, 2, 3, 4, 5, 6, 7, 8, 10. All sections Modified Bitumen roofing except section #10 is Shingles  | Draft                  | Minor 2023/2024   2022-09-30 | Deroche Elementary          | Yes             |
| 159346 - Edwin S Richards Elementary | SEP                 | \$ 395,000        | Roofing (SEP)  | 2023/2024    | Replace failing roofing sections #3, 4 and 5. 10,750 square feet of Modified Bitumen roofing.   | Draft                  | Minor 2023/2024   2022-09-30 | Edwin S Richards Elementary | Yes             |
| 159348 - Cherry Hill Elementary      | CNCP                | \$ 550,000        | HVAC (CNCP)    | 2023/2024    | Replace the failing, inefficient boiler system with a new high efficiency boiler system.  | Draft                  | Minor 2023/2024   2022-09-30 | Cherry Hill Elementary      | Yes             |
| 159349 - West Heights Elementary     | SEP                 | \$ 350,000        | Plumbing (SEP) | 2023/2024    | West Heights incoming water line has a significant leak. City of Mission Engineering department has identified the leak is on school property. Leak must be located, excavated, fixed and returned to original condition. | Draft                  | Minor 2023/2024   2022-09-30 | West Heights Elementary     | Yes             |
| 159350 - Transportation              | BUS                 | \$ 219,412        | New (BUS)      | 2023/2024    | New bus required to support our growing district and increase in the ridership.   | Draft                  |                              |                             | Yes             |
| 159356 - Cherry Hill Elementary      | PEP                 | \$ 165,000        | New (PEP)      | 2023/2024    | Provide an accessible playground to one of our largest schools that currently does not have an accessible playground.   | Draft                  | Minor 2023/2024   2022-09-30 | Cherry Hill Elementary      | Yes             |

## Minor Capital Submissions:

### SEP (School Enhancement Program)

#### 1. Partial Roofing replacement at Hatzic Middle School

Inspections of our roofs identified several sections of roofing that have either failed or are in poor condition. We have already addressed the 2 most problematic sections of the roof, this project would replace over 18000 square feet of roofing where our facilities team have identified areas of water egress.

#### 2. Partial Roofing replacement at Mission Central Elementary School

Inspections of our roofs have identified 3 sections of roofing at MCE that have either failed or are in poor condition. This request will address the 3 sections of concern. This would be 7400 square feet of replacement roofing.

#### 3. Partial Roof Replacement at Deroche Elementary School

Inspections of our roofs have identified 2 large sections where the roof has failed and 7 smaller areas in poor condition. This request will address all the areas of the school roof that require replacement. This would be approximately 4500 square feet of Modified Bitumen (roll on) roofing and 370 square feet of shingle roofing.

#### 4. Partial Roofing replacement E.S.Richards Elementary School

Inspections of our roofs identified 2 sections of roofing that have failed and 2 sections that are in poor condition. This request would address the 2 sections that have failed and one of the sections in poor condition. This request is for almost 11000 square feet of Modified Bitumen roof replacement and will address the areas with the most concern.

#### 5. Water Line Replacement West Heights Elementary School

Our Engineering department was contacted by the City of Mission with concerns the main water line feeding the school had a leak. There was some follow up testing done by the City of Mission and it was identified that there is a leak in our main 82 meters from the property line. According to records this puts the leak 2 meters under the school structure. We have had our grounds department dig in an attempt to find the water line and repair or replace it. We were unable to find the leak with our limited equipment, therefore this will require contractors to locate and fix the issue. Given the disruptive nature of this work the majority will need to be completed outside of the school hours.

## CNCP – Carbon Neutral Capital Plan

### 1. Upgrade Boilers at Cherry Hill Elementary School

The boilers at Cherry Hill Elementary are aging and have reached their end of life. The new proposed boilers will be more efficient (old boilers 80% efficient, the new boilers 95% efficient), will require less maintenance and provide more reliable heating to the school.

## Bus Requests

1. We have put in a submission for a new school bus to add to our fleet. There has been an increase in the number riders therefore we are requesting an additional full size (80 passenger) school bus.

## PEP – Accessible Playgrounds

1. New Accessible Playground for Cherry Hill



**ITEM 5.2                      Information    File No.**

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

---

1. **Summary:** The Superintendent will provide a report on school opening for the 2022/2023 school year, including current enrolment and staffing.
2. **Background:**
3. **Options:**
4. **Analysis and Impact:**
  - a. Strategic Plan Alignment
  - b. Enhancement Agreement
  - c. Funding Guidelines, Costing, & Budget Impact
  - d. Policy, Legislation, Regulation
  - e. Organizational Capacity
  - f. Risks
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
  - g. Benefits
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
5. **Public Participation:**
6. **Implementation:**
7. **Attachments:**

# Public Meeting of the Board of Education

## Tuesday, September 20, 2022



### ITEM 5.4      Action

File No.    7010.2021-2022

TO:                Board of Education  
FROM:            C. Becker, Secretary-Treasurer  
SUBJECT:        2021 – 2022 Audited Financial Statements

---

### Recommendation

**THAT the final audited School District No. 75 (Mission) June 30, 2022 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 6, 2022. 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 27<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 surplus, as projected with the 2022/2023 Annual Budget. Details of the surplus will be summarized in the Annual Report.
- 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, 2022.

- 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 27<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>, 2022.

**6. Attachments:**

- a. Draft Financial Statements

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2022

# School District No. 75 (Mission)

June 30, 2022

## Table of Contents

|   |      |
|---|------|
| Management Report .....   | 1    |
| Independent Auditors' Report .....  | 2-4  |
| Statement of Financial Position - Statement 1 .....   | 5    |
| Statement of Operations - Statement 2 .....   | 6    |
| Statement of Changes in Net Debt - Statement 4 .....  | 7    |
| Statement of Cash Flows - Statement 5 .....   | 8    |
| Notes to the Financial Statements .....   | 9-26 |
| Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) ..... | 27   |
| Schedule of Operating Operations - Schedule 2 (Unaudited) .....                             | 28   |
| Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....                     | 29   |
| Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....                     | 30   |
| Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....           | 31   |
| Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....                       | 33   |
| Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....      | 34   |
| Schedule of Capital Operations - Schedule 4 (Unaudited) .....                               | 37   |
| Schedule 4A - Tangible Capital Assets (Unaudited) .....                                     | 38   |
| Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited) .....                  | 39   |
| Schedule 4C - Deferred Capital Revenue (Unaudited) .....                                    | 40   |
| Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....                 | 41   |

# School District No. 75 (Mission)

## MANAGEMENT REPORT

Version: 4025-3279-1297

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

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

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

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

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

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

On behalf of School District No. 75 (Mission)

---

Signature of the Chairperson of the Board of Education

Date Signed

---

Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

Date Signed

# School District No. 75 (Mission)

Statement 1

## Statement of Financial Position

As at June 30, 2022

|  | 2022<br>Actual      | 2021<br>Actual      |
|--|---------------------|---------------------|
|  | \$                  | \$                  |
| <b>Financial Assets</b>                                  |                     |                     |
| Cash and Cash Equivalents                                | 18,453,512          | 15,821,622          |
| Accounts Receivable                                      |                     |                     |
| Due from Province - Ministry of Education and Child Care | 253,632             | 545,553             |
| Due from First Nations                                   | 168,482             | 35,058              |
| Other (Note 3)   | 767,745             | 896,922             |
| <b>Total Financial Assets</b>                            | <b>19,643,371</b>   | <b>17,299,155</b>   |
| <b>Liabilities</b>                                       |                     |                     |
| Accounts Payable and Accrued Liabilities                 |                     |                     |
| Due to Province - Ministry of Education and Child Care   |                     | 49,380              |
| Other (Note 4)   | 8,429,797           | 8,386,141           |
| Unearned Revenue (Note 5)                                | 1,678,895           | 1,205,734           |
| Deferred Revenue (Note 6)                                | 1,724,916           | 1,523,345           |
| Deferred Capital Revenue (Note 7)                        | 50,050,601          | 51,036,859          |
| Employee Future Benefits (Note 8)                        | 1,100,566           | 1,040,586           |
| Debt (Note 9)  | 168,505             |                     |
| <b>Total Liabilities</b>                                 | <b>63,153,280</b>   | <b>63,242,045</b>   |
| <b>Net Debt</b>  | <b>(43,509,909)</b> | <b>(45,942,890)</b> |
| <b>Non-Financial Assets</b>                              |                     |                     |
| Tangible Capital Assets (Note 11)                        | 74,688,343          | 76,120,347          |
| Prepaid Expenses   | 347,250             | 229,116             |
| <b>Total Non-Financial Assets</b>                        | <b>75,035,593</b>   | <b>76,349,463</b>   |
| <b>Accumulated Surplus (Deficit) (Note 20)</b>           | <b>31,525,684</b>   | <b>30,406,573</b>   |

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

|  |             |
|--|-------------|
| Signature of the Chairperson of the Board of Education | Date Signed |
|--|-------------|

|                                 |             |
|---------------------------------|-------------|
| Signature of the Superintendent | Date Signed |
|---------------------------------|-------------|

|                                      |             |
|--------------------------------------|-------------|
| Signature of the Secretary Treasurer | Date Signed |
|--------------------------------------|-------------|

# School District No. 75 (Mission)

Statement 2

Statement of Operations

Year Ended June 30, 2022

|   | 2022<br>Budget<br>(Note 18) | 2022<br>Actual    | 2021<br>Actual |
|---|-----------------------------|-------------------|----------------|
|   | \$                          | \$                | \$             |
| <b>Revenues</b>   |                             |                   |                |
| Provincial Grants   |                             |                   |                |
| Ministry of Education and Child Care                                    | 77,680,286                  | <b>77,749,327</b> | 76,459,901     |
| Other   | 475,408                     | <b>532,738</b>    | 430,850        |
| Tuition   | 2,175,000                   | <b>2,300,936</b>  | 1,398,001      |
| Other Revenue   | 1,973,957                   | <b>1,633,483</b>  | 1,238,002      |
| Rentals and Leases  | 209,610                     | <b>216,477</b>    | 216,660        |
| Investment Income   | 80,000                      | <b>114,553</b>    | 82,813         |
| Amortization of Deferred Capital Revenue                                | 3,042,025                   | <b>3,018,809</b>  | 2,973,354      |
| <b>Total Revenue</b>  | <b>85,636,286</b>           | <b>85,566,323</b> | 82,799,581     |
| <b>Expenses (Note 19)</b>   |                             |                   |                |
| Instruction   | 69,313,132                  | <b>66,589,678</b> | 63,711,015     |
| District Administration   | 3,350,326                   | <b>3,281,077</b>  | 3,088,751      |
| Operations and Maintenance  | 13,286,422                  | <b>13,248,981</b> | 13,317,604     |
| Transportation and Housing  | 1,169,713                   | <b>1,326,266</b>  | 1,139,096      |
| Debt Services   | 1,572                       | <b>1,210</b>      |                |
| <b>Total Expense</b>  | <b>87,121,165</b>           | <b>84,447,212</b> | 81,256,466     |
| <b>Surplus (Deficit) for the year</b>                                   | <b>(1,484,879)</b>          | <b>1,119,111</b>  | 1,543,115      |
| <b>Accumulated Surplus (Deficit) from Operations, beginning of year</b> |                             | <b>30,406,573</b> | 28,863,458     |
| <b>Accumulated Surplus (Deficit) from Operations, end of year</b>       |                             | <b>31,525,684</b> | 30,406,573     |



# School District No. 75 (Mission)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

|   | 2022<br>Budget<br>(Note 18) | 2022<br>Actual             | 2021<br>Actual             |
|---|-----------------------------|----------------------------|----------------------------|
|   | \$                          | \$                         | \$                         |
| <b>Surplus (Deficit) for the year</b>   | <u>(1,484,879)</u>          | <u>1,119,111</u>           | <u>1,543,115</u>           |
| <b>Effect of change in Tangible Capital Assets</b>                              |                             |                            |                            |
| Acquisition of Tangible Capital Assets  | (2,605,000)                 | (2,666,524)                | (2,163,347)                |
| Amortization of Tangible Capital Assets   | 4,091,659                   | 4,098,528                  | 3,985,358                  |
| <b>Total Effect of change in Tangible Capital Assets</b>                        | <u>1,486,659</u>            | <u>1,432,004</u>           | <u>1,822,011</u>           |
| Acquisition of Prepaid Expenses   | (200,000)                   | (347,250)                  | (229,116)                  |
| Use of Prepaid Expenses   | 229,116                     | 229,116                    | 329,813                    |
| <b>Total Effect of change in Other Non-Financial Assets</b>                     | <u>29,116</u>               | <u>(118,134)</u>           | <u>100,697</u>             |
| <b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b> | <u>30,896</u>               | <u>2,432,981</u>           | <u>3,465,823</u>           |
| <b>Net Remeasurement Gains (Losses)</b>   |                             |                            |                            |
| <b>(Increase) Decrease in Net Debt</b>  |                             | <u>2,432,981</u>           | <u>3,465,823</u>           |
| <b>Net Debt, beginning of year</b>  |                             | <u>(45,942,890)</u>        | <u>(49,408,713)</u>        |
| <b>Net Debt, end of year</b>  |                             | <u><u>(43,509,909)</u></u> | <u><u>(45,942,890)</u></u> |

# School District No. 75 (Mission)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2022

|   | 2022<br>Actual     | 2021<br>Actual     |
|---|--------------------|--------------------|
|   | \$                 | \$                 |
| <b>Operating Transactions</b>                                 |                    |                    |
| Surplus (Deficit) for the year                                | 1,119,111          | 1,543,115          |
| Changes in Non-Cash Working Capital                           |                    |                    |
| Decrease (Increase)   |                    |                    |
| Accounts Receivable   | 287,674            | 45,146             |
| Prepaid Expenses  | (118,134)          | 100,696            |
| Increase (Decrease)   |                    |                    |
| Accounts Payable and Accrued Liabilities                      | (5,724)            | 713,346            |
| Unearned Revenue  | 473,161            | 302,980            |
| Deferred Revenue  | 201,571            | 331,888            |
| Employee Future Benefits                                      | 59,980             | 55,599             |
| Amortization of Tangible Capital Assets                       | 4,098,528          | 3,985,358          |
| Amortization of Deferred Capital Revenue                      | (3,018,809)        | (2,973,354)        |
| Bylaw Capital Spend on Non-Capital Items                      | (194,936)          | (339,226)          |
| <b>Total Operating Transactions</b>                           | <b>2,902,422</b>   | <b>3,765,548</b>   |
| <b>Capital Transactions</b>                                   |                    |                    |
| Tangible Capital Assets Purchased                             | (1,132,412)        | (1,983,959)        |
| Tangible Capital Assets -WIP Purchased                        | (1,345,474)        | (179,388)          |
| Tangible Capital Assets Purchased - Capital Loan              | (188,638)          |                    |
| <b>Total Capital Transactions</b>                             | <b>(2,666,524)</b> | <b>(2,163,347)</b> |
| <b>Financing Transactions</b>                                 |                    |                    |
| Loan Proceeds   | 190,000            |                    |
| Loan Payments   | (21,495)           |                    |
| Capital Revenue Received                                      | 2,227,487          | 2,009,081          |
| <b>Total Financing Transactions</b>                           | <b>2,395,992</b>   | <b>2,009,081</b>   |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>   | <b>2,631,890</b>   | <b>3,611,282</b>   |
| <b>Cash and Cash Equivalents, beginning of year</b>           | <b>15,821,622</b>  | <b>12,210,340</b>  |
| <b>Cash and Cash Equivalents, end of year</b>                 | <b>18,453,512</b>  | <b>15,821,622</b>  |
| <b>Cash and Cash Equivalents, end of year, is made up of:</b> |                    |                    |
| Cash  | 18,453,512         | 15,821,622         |
|   | <b>18,453,512</b>  | <b>15,821,622</b>  |

## School District No. 75 (Mission)

### Notes to the Financial Statements

June 30, 2022

---

#### 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 and Child Care. 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, 2022

---

## 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, 2022

---

## 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 estimated 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, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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 tangible 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, 2022

---

**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, 2022

---

## 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, 2022

---

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

### m) Expenses (continued)

#### Allocation of costs:

- Operating expenses are reported by function, program, and object. Whenever possible, expenses 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, 2022

---

## 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, 2022

| <b>3. Accounts receivable – other</b>                         | <b>2022</b>         | <b>2021</b>         |
|---|---------------------|---------------------|
| Due from Federal Government                                   | \$ 57,847           | \$ 72,878           |
| Benefit plans surplus   | 527,903             | 585,293             |
| Other   | 181,995             | 238,751             |
| <b>Total accounts receivable - other</b>                      | <b>767,745</b>      | <b>896,922</b>      |
| <b>4. Accounts payable and accrued liabilities – other</b>    | <b>2022</b>         | <b>2021</b>         |
| Trade payables  | \$ 2,666,236        | \$ 2,139,129        |
| Salaries and benefits payable                                 | 5,043,559           | 5,514,887           |
| Accrued vacation payable                                      | 720,002             | 732,125             |
| <b>Total accounts payable and accrued liabilities – other</b> | <b>\$ 8,429,797</b> | <b>\$ 8,386,141</b> |
| <b>5. Unearned revenue</b>                                    | <b>2022</b>         | <b>2021</b>         |
| Balance, beginning of year                                    | \$ 1,205,734        | \$ 902,754          |
| Changes for the year:   |                     |                     |
| Increase:   |                     |                     |
| Tuition fees collected  | 1,669,295           | 1,193,094           |
| Transportation fees   | 9,600               | 12,640              |
|   | 1,678,895           | 1,205,734           |
| Decrease:   |                     |                     |
| Tuition fees recognized as revenue                            | 1,193,094           | 894,734             |
| Transportation fees recognized as revenue                     | 12,640              | 8,020               |
|   | 1,205,734           | 902,754             |
| Net change for the year                                       | 473,161             | 302,980             |
| <b>Balance, end of year</b>                                   | <b>\$ 1,678,895</b> | <b>\$ 1,205,734</b> |
| <b>Unearned revenue comprised of:</b>                         | <b>2022</b>         | <b>2021</b>         |
| Tuition Fees  | 1,669,295           | 1,193,094           |
| Transportation Fees   | 9,600               | 12,640              |
|   | \$ 1,678,895        | \$ 1,205,734        |

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

## Notes to the Financial Statements

June 30, 2022

**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.

|   | 2022                | 2021                |
|---|---------------------|---------------------|
| Balance, beginning of year                | \$ 1,523,345        | \$ 1,191,457        |
| Changes for the year:                     |                     |                     |
| Increase:                                 |                     |                     |
| Provincial grants – Ministry of Education | 8,782,197           | 10,440,456          |
| Provincial grants – Other Ministry        | 103,187             | 101,324             |
| Other revenue                             | 1,520,115           | 1,012,587           |
|   | 10,405,499          | 11,554,367          |
| Decrease:                                 |                     |                     |
| Allocated to revenue                      | (10,203,928)        | (11,222,479)        |
| Net change for the year                   | 201,571             | 331,888             |
| <b>Balance, end of year</b>               | <b>\$ 1,724,916</b> | <b>\$ 1,523,345</b> |
|   | 2022                | 2021                |
| <b>Deferred revenue comprised of:</b>     |                     |                     |
| Provincial grants – Ministry of Education | \$ 254,443          | \$ 279,560          |
| Provincial grants – other                 | 100,128             | 78,954              |
| School generated funds                    | 1,146,854           | 1,019,375           |
| Other revenue                             | 223,491             | 145,456             |
|   | <b>\$ 1,724,916</b> | <b>\$ 1,523,345</b> |

**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.

|   | 2022          | 2021          |
|---|---------------|---------------|
| <b>Deferred capital revenue subject to amortization</b> |               |               |
| Balance, beginning of year                              | \$ 49,446,934 | \$ 50,436,721 |
| Increases:  |               |               |
| Capital additions                                       | 476,459       | 1,983,567     |
| Decreases:  |               |               |
| Amortization  | (3,018,809)   | (2,973,354)   |
| Net change for the year                                 | (2,542,350)   | (989,787)     |
| Balance, end of year                                    | \$ 46,904,584 | \$ 49,446,934 |

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

## Notes to the Financial Statements

June 30, 2022

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

|  | 2022          | 2021          |
|--|---------------|---------------|
| <b>Deferred capital revenue not subject to amortization</b>  |               |               |
| Balance, beginning of year                                   | 172,976       | 654,720       |
| Increases:   |               |               |
| Transfer from unspent - work in progress additions           | 1,317,707     | 124,199       |
| Decreases:   |               |               |
| Transfer to deferred capital revenue                         | -             | (605,943)     |
| Net change for the year                                      | 1,317,707     | (481,744)     |
| Balance, end of year   | 1,490,683     | 172,976       |
| Total deferred capital revenue, end of year                  | \$ 48,395,267 | \$ 49,619,910 |
|  | 2022          | 2021          |
| <b>Unspent deferred capital revenue</b>                      |               |               |
| Balance, beginning of year                                   | \$ 1,416,949  | \$ 1,248,918  |
| Increases:   |               |               |
| Provincial grants – Ministry of Education                    | 2,005,711     | 1,841,050     |
| Other  | 221,776       | 168,031       |
| Decreases:   |               |               |
| Transfer to deferred capital revenue subject to amortization | (476,459)     | (1,377,624)   |
| Transfer to deferred capital revenue - work in progress      | (1,317,707)   | (124,199)     |
| Bylaw capital spent on non-capital items                     | (194,936)     | (339,227)     |
| Net change for the year                                      | 238,385       | 168,031       |
| Balance, end of year   | \$ 1,655,334  | \$ 1,416,949  |
| Total deferred capital revenue, end of year                  | \$ 50,050,601 | \$ 51,036,859 |

**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, 2022

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

|  | 2022                  | 2021                  |
|--|-----------------------|-----------------------|
| <b>Assumptions</b>   |                       |                       |
| Discount Rate - April 1                                      | 2.50%                 | 2.25%                 |
| Discount Rate - March 31                                     | 3.25%                 | 2.50%                 |
| Long Term Salary Growth - April 1                            | 2.50% + seniority     | 2.50% + seniority     |
| Long Term Salary Growth - March 31                           | 2.50% + seniority     | 2.50% + seniority     |
| EARSL - March 31   | 10.4                  | 10.0                  |
| <b>Reconciliation of Accrued Benefit Obligation</b>          |                       |                       |
| Accrued Benefit Obligation – April 1                         | \$ 1,049,815          | \$ 1,043,393          |
| Service Cost   | 103,242               | 103,806               |
| Interest Cost  | 27,605                | 24,670                |
| Benefit Payments   | (102,631)             | (93,152)              |
| Actuarial (Gain) Loss  | 49,786                | (28,902)              |
| Accrued Benefit Obligation – March 31                        | <u>\$ 1,127,817</u>   | <u>\$ 1,049,815</u>   |
| <b>Reconciliation of Funded Status at End of Fiscal Year</b> |                       |                       |
| Accrued Benefit Obligation - March 31                        | \$ 1,127,817          | \$ 1,049,815          |
| Market Value of Plan Assets - March 31                       | 0                     | 0                     |
| Funded Status - Deficit                                      | (1,127,817)           | (1,049,815)           |
| Employer Contributions After Measurement Date                | 21,653                | 26,279                |
| Benefits Expense After Measurement Date                      | (34,641)              | (32,712)              |
| Unamortized Net Actuarial (Gain) Loss                        | 40,239                | 15,662                |
| Accrued Benefit Liability - June 30                          | <u>\$ (1,100,566)</u> | <u>\$ (1,040,586)</u> |
| <b>Reconciliation of Change in Accrued Benefit Liability</b> |                       |                       |
| Accrued Benefit Liability (Asset) - July 1                   | \$ 1,040,585          | \$ 984,987            |
| Net Expense for Fiscal Year                                  | 157,985               | 164,197               |
| Employer Contributions                                       | (98,004)              | (108,598)             |
| Accrued Benefit Liability - June 30                          | <u>\$ 1,100,566</u>   | <u>\$ 1,040,586</u>   |
| <b>Components of Net Benefit Expense</b>                     |                       |                       |
| Service Cost   | \$ 102,817            | \$ 103,665            |
| Interest Cost  | 29,959                | 25,404                |
| Amortization of Net Actuarial Loss                           | 25,209                | 35,128                |
| Net Benefit Expense  | <u>\$ 157,985</u>     | <u>\$ 164,197</u>     |

The impact of changes in assumptions between the March 31, 2022 measurement date and the June 30, 2022 reporting date have been reviewed and are not considered material.

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

## Notes to the Financial Statements

June 30, 2022

---

**9. Debt**

The following loans approved under Section 144 of the School Act are outstanding:

|  | 2022           | 2021     |
|--|----------------|----------|
| Demand equipment financing loan of \$190,000, approved on October 12, 2021, borrowed on November 30, 2021, from the Municipal Finance Authority of BC, for a term of 5 years, bearing interest at a variable rate (1.78% as of June 30, 2022), repayable in blended monthly principal and interest payments of \$3,243, due November 30, 2026, unsecured. Principal and interest paid to date are \$21,494 and \$1,210 respectively. | \$ 168,505     | \$ -     |
|  | <u>168,505</u> | <u>-</u> |

The School District also 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, 2022, the School District had \$ nil borrowings (2021: \$ 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, 2022, the School District had \$ nil borrowings (2021: \$ nil) under this lease.

**11. Tangible capital assets**

|  | 2022                 | 2021                 |
|--|----------------------|----------------------|
| <b>Net book value:</b>                               |                      |                      |
| Sites  | \$ 10,512,959        | \$ 10,512,959        |
| Buildings  | 58,399,718           | 61,695,005           |
| Buildings – work in progress                         | 1,642,046            | 296,572              |
| Furniture & equipment                                | 1,567,417            | 1,768,287            |
| Vehicles   | 1,586,789            | 1,553,189            |
| Computer software                                    | 61,729               | 12,927               |
| Computer hardware                                    | 917,685              | 281,408              |
| <b>Total net book value, tangible capital assets</b> | <u>\$ 74,688,343</u> | <u>\$ 76,120,347</u> |

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

## Notes to the Financial Statements

June 30, 2022

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

| <b>Cost:</b>                     | Balance at<br>July 1, 2021 | Additions      | Disposals | Balance at<br>June 30, 2022 |
|----------------------------------|----------------------------|----------------|-----------|-----------------------------|
| Sites                            | \$ 10,512,959              | \$ -           | \$ -      | \$ 10,512,959               |
| Buildings                        | 144,242,444                | -              | -         | 144,242,444                 |
| Furniture & equipment            | 2,713,852                  | 69,346         | (92,714)  | 2,690,484                   |
| Vehicles                         | 2,283,038                  | 272,095        | (68,282)  | 2,486,851                   |
| Computer software                | 33,458                     | 61,660         | -         | 95,118                      |
| Computer hardware                | 983,456                    | 917,949        | (68,140)  | 1,833,265                   |
| Work in progress                 | 296,572                    | 1,345,474      | -         | 1,642,046                   |
| <b>Total cost</b>                | 161,065,779                | 2,666,524      | (229,136) | 163,503,167                 |
| <b>Accumulated amortization:</b> |                            |                |           |                             |
| Buildings                        | 82,547,439                 | 3,295,287      | -         | 85,842,726                  |
| Furniture & equipment            | 945,565                    | 270,216        | (92,714)  | 1,123,067                   |
| Vehicles                         | 729,849                    | 238,495        | (68,282)  | 900,062                     |
| Computer software                | 20,531                     | 12,858         | -         | 33,389                      |
| Computer hardware                | 702,048                    | 281,672        | (68,140)  | 915,580                     |
| <b>Total amortization</b>        | 84,945,432                 | 4,098,528      | (229,136) | 88,814,824                  |
| <b>Total net book value</b>      | \$ 76,120,347              | \$ (1,432,004) | \$ -      | \$ 74,688,343               |

| <b>Cost:</b>                     | Balance at<br>July 1, 2020 | Additions      | Disposals    | Balance at<br>June 30, 2021 |
|----------------------------------|----------------------------|----------------|--------------|-----------------------------|
| 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>                | 159,793,465                | 2,769,289      | (1,496,975)  | 161,065,779                 |
| <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>        | 81,851,107                 | 3,985,358      | (891,033)    | 84,945,432                  |
| <b>Total net book value</b>      | \$ 77,942,358              | \$ (1,216,069) | \$ (605,942) | \$ 76,120,347               |

## School District No. 75 (Mission)

### Notes to the Financial Statements

June 30, 2022

---

#### 12. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusted 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, 2021 the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As at December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 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, 2020, indicated a \$1,584 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 School District paid \$5,696,668 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$5,657,672).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. 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, 2022

**13. Interfund transfers**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

|   | 2022       | 2021     |
|---|------------|----------|
| Capital assets purchased from Operating Fund                    | \$ 110,331 | \$ 7,751 |
| Capital assets purchased from School Generated Funds            | -          | 16,733   |
| Capital assets purchased from FN Student Transportation Fund    | 6,936      | 12,591   |
| Capital assets purchased from Federal Safe Return to Class Fund | 102,006    | 74,213   |
| Local Capital allocation from Operating Fund                    | 896,309    | 539,500  |
| Local Capital allocation from Operating Fund for capital loan   | 22,705     | -        |

**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.

|                           | 2023      |
|---------------------------|-----------|
| Computer equipment leases | \$ 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:

|   | 2023       | 2024       | 2025      | 2026      | 2027     |
|---|------------|------------|-----------|-----------|----------|
| Future license revenue                            | \$ 193,690 | \$ 163,520 | \$ 50,420 | \$ 35,400 | \$ 5,920 |
| Operating use agreement<br>(Heritage Park Middle) | 154,065    | 157,140    | 160,276   |           |          |
|   | 347,755    | 320,660    | 210,696   | 35,400    | 5,920    |

**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, 2022

**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 15, 2022. The Board adopted a preliminary annual budget on June 22, 2021. 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>   | 2022 Amended          | 2022 Preliminary      | Budget change       |
|--|-----------------------|-----------------------|---------------------|
| <b>Revenue</b>   |                       |                       |                     |
| Provincial Grants  |                       |                       |                     |
| Ministry of Education  | \$ 77,680,286         | \$ 73,858,450         | \$ 3,821,836        |
| Other  | 475,408               | 462,491               | 12,917              |
| Tuition  | 2,175,000             | 1,409,300             | 765,700             |
| Other Revenue  | 1,973,957             | 1,973,957             | -                   |
| Rentals and Leases   | 209,610               | 209,610               | -                   |
| Investment Income  | 80,000                | 65,000                | 15,000              |
| Amortization of Deferred Capital Revenue                     | 3,042,025             | 3,064,626             | (22,601)            |
| <b>Total Revenue</b>   | <b>85,636,286</b>     | <b>81,043,434</b>     | <b>4,592,852</b>    |
| <b>Expense</b>   |                       |                       |                     |
| Instruction  | 69,313,132            | 64,944,863            | 4,368,269           |
| District administration                                      | 3,350,326             | 3,299,110             | 51,216              |
| Operations and maintenance                                   | 13,286,422            | 12,714,179            | 572,243             |
| Transportation and housing                                   | 1,169,713             | 1,191,075             | (21,362)            |
| Debt services  | 1,572                 | -                     | 1,572               |
| <b>Total expense</b>   | <b>87,121,165</b>     | <b>82,149,227</b>     | <b>4,971,938</b>    |
| <b>Net revenue (expense)</b>                                 | <b>(1,484,879)</b>    | <b>(1,105,793)</b>    | <b>(379,086)</b>    |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b> | <b>1,459,345</b>      | <b>249,906</b>        | <b>1,209,439</b>    |
| <b>Budgeted surplus (deficit) for the year</b>               | <b>\$ (25,534)</b>    | <b>\$ (855,887)</b>   | <b>\$ 830,353</b>   |
| <b>Statement 4</b>   |                       |                       |                     |
| <b>Deficit for the year</b>                                  | <b>\$ (1,484,879)</b> | <b>\$ (1,105,793)</b> | <b>\$ (379,086)</b> |
| <b>Effect of change in tangible capital assets</b>           |                       |                       |                     |
| Acquisition of tangible capital assets                       |                       |                       |                     |
| From operating and special purpose funds                     |                       |                       | -                   |
| From Local capital   | (170,000)             | (125,000)             | (45,000)            |
| From deferred capital revenue                                | (2,435,000)           | (1,995,712)           | (439,288)           |
| <b>Total acquisition of tangible capital assets</b>          | <b>(2,605,000)</b>    | <b>(2,120,712)</b>    | <b>(484,288)</b>    |
| Amortization of tangible capital assets                      | 4,091,659             | 4,055,513             | 36,146              |
| <b>Total effect of change in tangible capital assets</b>     | <b>1,486,659</b>      | <b>1,934,801</b>      | <b>(448,142)</b>    |
| Acquisitions of prepaid expenses                             | (200,000)             | (200,000)             | -                   |
| Use of prepaid expenses                                      | 229,116               | 200,000               | 29,116              |
|  | 29,116                | -                     | 29,116              |
| <b>(Increase) decrease in net financial assets (debt)</b>    | <b>\$ 30,896</b>      | <b>\$ 829,008</b>     | <b>\$ (798,112)</b> |

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

## Notes to the Financial Statements

June 30, 2022

| <b>19. Expense by object</b>   | <b>2022</b>          | <b>2021</b>          |
|--------------------------------|----------------------|----------------------|
| Salaries and benefits          | \$ 71,090,787        | \$ 68,777,068        |
| Services and supplies          | 9,256,687            | 8,494,040            |
| Interest                       | 1,210                | -                    |
| Amortization                   | 4,098,528            | 3,985,358            |
| <b>Total expense by object</b> | <b>\$ 84,447,212</b> | <b>\$ 81,256,466</b> |

| <b>20. Accumulated surplus</b>                                  | <b>2022</b>          | <b>2021</b>          |
|---|----------------------|----------------------|
| Restricted (appropriated) operating surplus for:                |                      |                      |
| Contingency reserve   | \$ -                 | \$ 1,365,000         |
| Strategic Initiatives   | -                    | 500,000              |
| Schools and departments   | 303,324              | 375,459              |
| Indigenous Education – Targeted                                 | 352,242              | 235,935              |
| Addressing Learning Impacts                                     | -                    | 204,997              |
| Teacher Mentorship  | 140,000              | 140,000              |
| Service Improvement Allocation                                  | -                    | 72,875               |
| Equity Scan – Video Project                                     | 6,251                | 6,251                |
| Equity Scan   | 21,080               | 2,954                |
| Total restricted (appropriated) operating surplus               | 822,897              | 2,903,471            |
| Unrestricted operating surplus                                  | 3,658,786            | 516,459              |
| Total operating surplus available for future operations         | 4,481,683            | 3,419,930            |
| Restricted local capital reserve available for capital projects | 1,098,733            | 666,871              |
| Invested in tangible capital assets                             | 25,945,268           | 26,319,772           |
| Total capital surplus   | 27,044,001           | 26,986,643           |
| <b>Total accumulated surplus</b>                                | <b>\$ 31,525,684</b> | <b>\$ 30,406,573</b> |

**21. Economic dependence**

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

**22. Subsequent events**

Subsequent to year-end, the School District sold property located at 33447 Dewdney Trunk Road, Mission, BC (former location of Cade Barr school). The sale completed on August 5, 2022, for sale proceeds of \$700,000.

## School District No. 75 (Mission)

### Notes to the Financial Statements

June 30, 2022

---

## 23. Risk management

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

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

a) Credit risk:

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

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

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 the Central Deposit Program with the Province and 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 in the Central Deposit Program with the Province and in recognized British Columbia institutions.

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 2021 related to credit, market, or liquidity risks.

# School District No. 75 (Mission)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2022

|  | Operating<br>Fund | Special Purpose<br>Fund | Capital<br>Fund | 2022<br>Actual | 2021<br>Actual |
|--|-------------------|-------------------------|-----------------|----------------|----------------|
|  | \$                | \$                      | \$              | \$             | \$             |
| Accumulated Surplus (Deficit), beginning of year         | 3,419,930         |                         | 26,986,643      | 30,406,573     | 28,863,458     |
| Changes for the year                                     |                   |                         |                 |                |                |
| Surplus (Deficit) for the year                           | 2,091,098         | 108,942                 | (1,080,929)     | 1,119,111      | 1,543,115      |
| Interfund Transfers                                      |                   |                         |                 |                |                |
| Tangible Capital Assets Purchased                        | (110,331)         | (108,942)               | 219,273         | -              |                |
| Local Capital  | (896,309)         |                         | 896,309         | -              |                |
| Other  | (22,705)          |                         | 22,705          | -              |                |
| Net Changes for the year                                 | 1,061,753         | -                       | 57,358          | 1,119,111      | 1,543,115      |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 4,481,683         | -                       | 27,044,001      | 31,525,684     | 30,406,573     |

# School District No. 75 (Mission)

## Schedule of Operating Operations

Year Ended June 30, 2022

Schedule 2 (Unaudited)

|   | 2022<br>Budget<br>(Note 18) | 2022<br>Actual     | 2021<br>Actual |
|---|-----------------------------|--------------------|----------------|
|   | \$                          | \$                 | \$             |
| <b>Revenues</b>   |                             |                    |                |
| Provincial Grants   |                             |                    |                |
| Ministry of Education and Child Care                            | 68,802,843                  | <b>68,747,077</b>  | 65,892,174     |
| Other   | 320,282                     | <b>450,725</b>     | 362,317        |
| Tuition   | 2,175,000                   | <b>2,300,936</b>   | 1,398,001      |
| Other Revenue   | 203,957                     | <b>318,882</b>     | 312,557        |
| Rentals and Leases  | 209,610                     | <b>216,477</b>     | 216,660        |
| Investment Income   | 80,000                      | <b>114,553</b>     | 82,813         |
| <b>Total Revenue</b>  | <b>71,791,692</b>           | <b>72,148,650</b>  | 68,264,522     |
| <b>Expenses</b>   |                             |                    |                |
| Instruction   | 59,323,582                  | <b>57,199,272</b>  | 54,021,414     |
| District Administration   | 3,238,816                   | <b>3,144,359</b>   | 2,916,276      |
| Operations and Maintenance                                      | 8,526,307                   | <b>8,390,021</b>   | 7,778,154      |
| Transportation and Housing                                      | 1,136,660                   | <b>1,323,900</b>   | 1,097,096      |
| <b>Total Expense</b>  | <b>72,225,365</b>           | <b>70,057,552</b>  | 65,812,940     |
| <b>Operating Surplus (Deficit) for the year</b>                 | <b>(433,673)</b>            | <b>2,091,098</b>   | 2,451,582      |
| <b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b> | <b>1,459,345</b>            |                    |                |
| <b>Net Transfers (to) from other funds</b>                      |                             |                    |                |
| Tangible Capital Assets Purchased                               |                             | <b>(110,331)</b>   | (7,751)        |
| Local Capital   | (990,000)                   | <b>(896,309)</b>   | (539,500)      |
| Other   | (35,672)                    | <b>(22,705)</b>    |                |
| <b>Total Net Transfers</b>                                      | <b>(1,025,672)</b>          | <b>(1,029,345)</b> | (547,251)      |
| <b>Total Operating Surplus (Deficit), for the year</b>          | <b>-</b>                    | <b>1,061,753</b>   | 1,904,331      |
| <b>Operating Surplus (Deficit), beginning of year</b>           |                             | <b>3,419,930</b>   | 1,515,599      |
| <b>Operating Surplus (Deficit), end of year</b>                 |                             | <b>4,481,683</b>   | 3,419,930      |
| <b>Operating Surplus (Deficit), end of year</b>                 |                             |                    |                |
| Internally Restricted (Note 20)                                 |                             | <b>822,897</b>     | 2,903,471      |
| Unrestricted  |                             | <b>3,658,786</b>   | 516,459        |
| <b>Total Operating Surplus (Deficit), end of year</b>           |                             | <b>4,481,683</b>   | 3,419,930      |

# School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

|   | 2022<br>Budget<br>(Note 18) | 2022<br>Actual    | 2021<br>Actual |
|---|-----------------------------|-------------------|----------------|
|   | \$                          | \$                | \$             |
| <b>Provincial Grants - Ministry of Education and Child Care</b>       |                             |                   |                |
| Operating Grant, Ministry of Education and Child Care                 | 67,991,333                  | <b>67,997,526</b> | 63,232,408     |
| ISC/LEA Recovery  | (173,957)                   | <b>(265,080)</b>  | (175,290)      |
| Other Ministry of Education and Child Care Grants                     |                             |                   |                |
| Pay Equity  | 725,901                     | <b>725,901</b>    | 725,901        |
| Funding for Graduated Adults  |                             | <b>11,946</b>     | 21,405         |
| Student Transportation Fund   | 188,900                     | <b>188,900</b>    | 188,900        |
| Support Staff Benefits Grant  | 55,180                      | <b>53,613</b>     | 52,433         |
| Teachers' Labour Settlement Funding                                   |                             |                   | 1,690,967      |
| Early Career Mentorship Funding                                       |                             |                   | 140,000        |
| FSA Scorer Grant  | 13,000                      | <b>12,964</b>     | 12,964         |
| Early Learning Framework  | 2,486                       | <b>2,486</b>      | 2,486          |
| Extreme Weather Grant   |                             | <b>18,821</b>     |                |
| <b>Total Provincial Grants - Ministry of Education and Child Care</b> | <b>68,802,843</b>           | <b>68,747,077</b> | 65,892,174     |
| <b>Provincial Grants - Other</b>                                      | <b>320,282</b>              | <b>450,725</b>    | 362,317        |
| <b>Tuition</b>  |                             |                   |                |
| Continuing Education  | 320,000                     | <b>398,275</b>    | 335,477        |
| International and Out of Province Students                            | 1,855,000                   | <b>1,900,411</b>  | 1,059,124      |
| Summit Distance Learning  |                             | <b>2,250</b>      | 3,400          |
| <b>Total Tuition</b>  | <b>2,175,000</b>            | <b>2,300,936</b>  | 1,398,001      |
| <b>Other Revenues</b>   |                             |                   |                |
| Funding from First Nations  | 173,957                     | <b>265,080</b>    | 175,290        |
| Miscellaneous   |                             |                   |                |
| Transportation Fees   |                             | <b>17,950</b>     | 14,850         |
| Pay for Service - Riverside   | 5,000                       | <b>8,727</b>      | 25,004         |
| Clarke Theatre Support  |                             |                   | 59,843         |
| Other Revenues  | 25,000                      | <b>27,125</b>     | 37,570         |
| <b>Total Other Revenue</b>  | <b>203,957</b>              | <b>318,882</b>    | 312,557        |
| <b>Rentals and Leases</b>   | <b>209,610</b>              | <b>216,477</b>    | 216,660        |
| <b>Investment Income</b>  | <b>80,000</b>               | <b>114,553</b>    | 82,813         |
| <b>Total Operating Revenue</b>  | <b>71,791,692</b>           | <b>72,148,650</b> | 68,264,522     |

# School District No. 75 (Mission)

## Schedule of Operating Expense by Object

Year Ended June 30, 2022

Schedule 2B (Unaudited)

|                                     | 2022<br>Budget<br>(Note 18) | 2022<br>Actual    | 2021<br>Actual |
|-------------------------------------|-----------------------------|-------------------|----------------|
|                                     | \$                          | \$                | \$             |
| <b>Salaries</b>                     |                             |                   |                |
| Teachers                            | 28,349,424                  | <b>27,790,165</b> | 27,220,109     |
| Principals and Vice Principals      | 4,568,988                   | <b>4,539,492</b>  | 4,155,650      |
| Educational Assistants              | 6,789,700                   | <b>6,610,320</b>  | 5,901,883      |
| Support Staff                       | 7,894,340                   | <b>7,692,997</b>  | 7,393,348      |
| Other Professionals                 | 2,068,838                   | <b>2,008,315</b>  | 1,985,319      |
| Substitutes                         | 2,800,000                   | <b>2,754,260</b>  | 2,037,420      |
| <b>Total Salaries</b>               | <b>52,471,290</b>           | <b>51,395,549</b> | 48,693,729     |
| <b>Employee Benefits</b>            | 12,238,731                  | <b>11,971,982</b> | 11,344,788     |
| <b>Total Salaries and Benefits</b>  | <b>64,710,021</b>           | <b>63,367,531</b> | 60,038,517     |
| <b>Services and Supplies</b>        |                             |                   |                |
| Services                            | 2,202,661                   | <b>2,009,021</b>  | 1,722,823      |
| Student Transportation              | 19,000                      | <b>11,389</b>     | 11,913         |
| Professional Development and Travel | 740,198                     | <b>520,203</b>    | 280,262        |
| Rentals and Leases                  | 158,449                     | <b>153,949</b>    | 244,607        |
| Dues and Fees                       | 89,100                      | <b>86,897</b>     | 80,003         |
| Insurance                           | 160,000                     | <b>127,053</b>    | 147,277        |
| Supplies                            | 2,819,936                   | <b>2,423,260</b>  | 2,076,046      |
| Utilities                           | 1,326,000                   | <b>1,358,249</b>  | 1,211,492      |
| <b>Total Services and Supplies</b>  | <b>7,515,344</b>            | <b>6,690,021</b>  | 5,774,423      |
| <b>Total Operating Expense</b>      | <b>72,225,365</b>           | <b>70,057,552</b> | 65,812,940     |



# School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

|   | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
|   | \$                   | \$  | \$                                    | \$                           | \$                                 | \$                      | \$                |
| <b>1 Instruction</b>                            |                      |   |                                       |                              |                                    |                         |                   |
| 1.02 Regular Instruction                        | 22,842,830           | 642,310                                       | 50,892                                | 313,007                      |                                    | 1,490,341               | 25,339,380        |
| 1.03 Career Programs                            | 505,218              |   |                                       | 338,231                      |                                    | 17,693                  | 861,142           |
| 1.07 Library Services                           | 1,202,619            |   |                                       |                              |                                    | 7,846                   | 1,210,465         |
| 1.08 Counselling                                | 1,210,702            |   |                                       |                              |                                    |                         | 1,210,702         |
| 1.10 Special Education                          | 1,566,984            | 60,842  | 5,524,446                             | 713,630                      |                                    | 812,029                 | 8,677,931         |
| 1.30 English Language Learning                  | 106,356              | 14,119  | 140,727                               |                              |                                    |                         | 261,202           |
| 1.31 Indigenous Education                       | 308,927              | 137,230                                       | 859,374                               | 38,305                       |                                    | 19,280                  | 1,363,116         |
| 1.41 School Administration                      |                      | 3,557,892                                     |                                       | 1,252,582                    | 77,629                             | 124,652                 | 5,012,755         |
| 1.60 Summer School                              | 46,529               |   |                                       |                              |                                    |                         | 46,529            |
| 1.62 International and Out of Province Students |                      | 127,099                                       | 34,881                                | 101,768                      | 67,066                             | 2,185                   | 332,999           |
| 1.64 Other                                      |                      |   |                                       | 17,263                       |                                    |                         | 17,263            |
| <b>Total Function 1</b>                         | <b>27,790,165</b>    | <b>4,539,492</b>                              | <b>6,610,320</b>                      | <b>2,774,786</b>             | <b>144,695</b>                     | <b>2,474,026</b>        | <b>44,333,484</b> |
| <b>4 District Administration</b>                |                      |   |                                       |                              |                                    |                         |                   |
| 4.11 Educational Administration                 |                      |   |                                       | 141,586                      | 547,637                            |                         | 689,223           |
| 4.40 School District Governance                 |                      |   |                                       |                              | 88,738                             |                         | 88,738            |
| 4.41 Business Administration                    |                      |   |                                       | 443,556                      | 887,263                            | 9,701                   | 1,340,520         |
| <b>Total Function 4</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>585,142</b>               | <b>1,523,638</b>                   | <b>9,701</b>            | <b>2,118,481</b>  |
| <b>5 Operations and Maintenance</b>             |                      |   |                                       |                              |                                    |                         |                   |
| 5.41 Operations and Maintenance Administration  |                      |   |                                       | 93,364                       | 254,378                            | 32,506                  | 380,248           |
| 5.50 Maintenance Operations                     |                      |   |                                       | 3,256,408                    |                                    | 198,599                 | 3,455,007         |
| 5.52 Maintenance of Grounds                     |                      |   |                                       | 297,090                      |                                    |                         | 297,090           |
| 5.56 Utilities                                  |                      |   |                                       |                              |                                    |                         | -                 |
| <b>Total Function 5</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>3,646,862</b>             | <b>254,378</b>                     | <b>231,105</b>          | <b>4,132,345</b>  |
| <b>7 Transportation and Housing</b>             |                      |   |                                       |                              |                                    |                         |                   |
| 7.41 Transportation and Housing Administration  |                      |   |                                       | 36,274                       | 85,604                             |                         | 121,878           |
| 7.70 Student Transportation                     |                      |   |                                       | 649,933                      |                                    | 39,428                  | 689,361           |
| <b>Total Function 7</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>686,207</b>               | <b>85,604</b>                      | <b>39,428</b>           | <b>811,239</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>27,790,165</b>    | <b>4,539,492</b>                              | <b>6,610,320</b>                      | <b>7,692,997</b>             | <b>2,008,315</b>                   | <b>2,754,260</b>        | <b>51,395,549</b> |

# School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

|   | Total<br>Salaries | Employee<br>Benefits | Total Salaries<br>and Benefits | Services and<br>Supplies | 2022<br>Actual    | 2022<br>Budget<br>(Note 18) | 2021<br>Actual    |
|---|-------------------|----------------------|--------------------------------|--------------------------|-------------------|-----------------------------|-------------------|
|   | \$                | \$                   | \$                             | \$                       | \$                | \$                          | \$                |
| <b>1 Instruction</b>                            |                   |                      |                                |                          |                   |                             |                   |
| 1.02 Regular Instruction                        | 25,339,380        | 5,810,014            | 31,149,394                     | 1,115,284                | 32,264,678        | 34,105,763                  | 30,757,978        |
| 1.03 Career Programs                            | 861,142           | 207,169              | 1,068,311                      | 234,179                  | 1,302,490         | 1,568,410                   | 1,522,910         |
| 1.07 Library Services                           | 1,210,465         | 270,042              | 1,480,507                      | 43,370                   | 1,523,877         | 1,444,020                   | 1,444,879         |
| 1.08 Counselling                                | 1,210,702         | 269,977              | 1,480,679                      | 1,397                    | 1,482,076         | 1,378,320                   | 1,516,511         |
| 1.10 Special Education                          | 8,677,931         | 2,226,263            | 10,904,194                     | 193,927                  | 11,098,121        | 11,079,478                  | 10,123,372        |
| 1.30 English Language Learning                  | 261,202           | 66,468               | 327,670                        | 3,553                    | 331,223           | 383,110                     | 341,786           |
| 1.31 Indigenous Education                       | 1,363,116         | 313,845              | 1,676,961                      | 212,096                  | 1,889,057         | 2,345,290                   | 1,775,825         |
| 1.41 School Administration                      | 5,012,755         | 1,111,253            | 6,124,008                      | 238,744                  | 6,362,752         | 5,963,061                   | 5,800,253         |
| 1.60 Summer School                              | 46,529            | 8,469                | 54,998                         |                          | 54,998            | 31,270                      | 7,015             |
| 1.62 International and Out of Province Students | 332,999           | 80,340               | 413,339                        | 456,313                  | 869,652           | 987,260                     | 671,799           |
| 1.64 Other                                      | 17,263            | 3,085                | 20,348                         |                          | 20,348            | 37,600                      | 59,086            |
| <b>Total Function 1</b>                         | <b>44,333,484</b> | <b>10,366,925</b>    | <b>54,700,409</b>              | <b>2,498,863</b>         | <b>57,199,272</b> | <b>59,323,582</b>           | <b>54,021,414</b> |
| <b>4 District Administration</b>                |                   |                      |                                |                          |                   |                             |                   |
| 4.11 Educational Administration                 | 689,223           | 146,467              | 835,690                        | 173,333                  | 1,009,023         | 1,016,120                   | 941,282           |
| 4.40 School District Governance                 | 88,738            | 14,993               | 103,731                        | 52,789                   | 156,520           | 177,423                     | 145,511           |
| 4.41 Business Administration                    | 1,340,520         | 282,701              | 1,623,221                      | 355,595                  | 1,978,816         | 2,045,273                   | 1,829,483         |
| <b>Total Function 4</b>                         | <b>2,118,481</b>  | <b>444,161</b>       | <b>2,562,642</b>               | <b>581,717</b>           | <b>3,144,359</b>  | <b>3,238,816</b>            | <b>2,916,276</b>  |
| <b>5 Operations and Maintenance</b>             |                   |                      |                                |                          |                   |                             |                   |
| 5.41 Operations and Maintenance Administration  | 380,248           | 75,620               | 455,868                        | 220,082                  | 675,950           | 774,530                     | 643,585           |
| 5.50 Maintenance Operations                     | 3,455,007         | 823,685              | 4,278,692                      | 1,465,436                | 5,744,128         | 5,894,377                   | 5,431,570         |
| 5.52 Maintenance of Grounds                     | 297,090           | 71,245               | 368,335                        | 243,359                  | 611,694           | 531,400                     | 491,507           |
| 5.56 Utilities                                  | -                 | -                    | -                              | 1,358,249                | 1,358,249         | 1,326,000                   | 1,211,492         |
| <b>Total Function 5</b>                         | <b>4,132,345</b>  | <b>970,550</b>       | <b>5,102,895</b>               | <b>3,287,126</b>         | <b>8,390,021</b>  | <b>8,526,307</b>            | <b>7,778,154</b>  |
| <b>7 Transportation and Housing</b>             |                   |                      |                                |                          |                   |                             |                   |
| 7.41 Transportation and Housing Administration  | 121,878           | 29,954               | 151,832                        | 3,175                    | 155,007           | 147,310                     | 150,306           |
| 7.70 Student Transportation                     | 689,361           | 160,392              | 849,753                        | 319,140                  | 1,168,893         | 989,350                     | 946,790           |
| <b>Total Function 7</b>                         | <b>811,239</b>    | <b>190,346</b>       | <b>1,001,585</b>               | <b>322,315</b>           | <b>1,323,900</b>  | <b>1,136,660</b>            | <b>1,097,096</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>51,395,549</b> | <b>11,971,982</b>    | <b>63,367,531</b>              | <b>6,690,021</b>         | <b>70,057,552</b> | <b>72,225,365</b>           | <b>65,812,940</b> |

# School District No. 75 (Mission)

## Schedule of Special Purpose Operations

Year Ended June 30, 2022

Schedule 3 (Unaudited)

|   | 2022<br>Budget<br>(Note 18) | 2022<br>Actual    | 2021<br>Actual |
|---|-----------------------------|-------------------|----------------|
|   | \$                          | \$                | \$             |
| <b>Revenues</b>   |                             |                   |                |
| Provincial Grants   |                             |                   |                |
| Ministry of Education and Child Care                        | 8,877,443                   | <b>8,807,314</b>  | 10,228,501     |
| Other   | 155,126                     | <b>82,013</b>     | 68,533         |
| Other Revenue   | 1,770,000                   | <b>1,314,601</b>  | 925,445        |
| <b>Total Revenue</b>  | <b>10,802,569</b>           | <b>10,203,928</b> | 11,222,479     |
| <b>Expenses</b>   |                             |                   |                |
| Instruction   | 9,989,550                   | <b>9,390,406</b>  | 9,689,601      |
| District Administration                                     | 111,510                     | <b>136,718</b>    | 172,475        |
| Operations and Maintenance                                  | 668,456                     | <b>565,496</b>    | 1,214,866      |
| Transportation and Housing                                  | 33,053                      | <b>2,366</b>      | 42,000         |
| <b>Total Expense</b>  | <b>10,802,569</b>           | <b>10,094,986</b> | 11,118,942     |
| <b>Special Purpose Surplus (Deficit) for the year</b>       | <b>-</b>                    | <b>108,942</b>    | 103,537        |
| <b>Net Transfers (to) from other funds</b>                  |                             |                   |                |
| Tangible Capital Assets Purchased                           |                             | <b>(108,942)</b>  | (103,537)      |
| <b>Total Net Transfers</b>                                  | <b>-</b>                    | <b>(108,942)</b>  | (103,537)      |
| <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, 2022

|  | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Scholarships<br>and<br>Bursaries | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    | CommunityLINK | Classroom<br>Enhancement<br>Fund - Overhead |
|--|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|---|
|  | \$                          | \$                              | \$                               | \$                           | \$              | \$                      | \$      | \$            | \$  |
| Deferred Revenue, beginning of year                      |                             |                                 | 125,456                          | 1,019,375                    | 14,413          | 12,870                  |         |               |   |
| Add: Restricted Grants                                   |                             |                                 |                                  |                              |                 |                         |         |               |   |
| Provincial Grants - Ministry of Education and Child Care | 244,250                     | 231,682                         |                                  |                              | 160,000         | 31,850                  | 109,545 | 412,254       | 259,203                                     |
| Provincial Grants - Other                                |                             |                                 |                                  |                              |                 |                         |         |               |   |
| Other  |                             |                                 | 128,140                          | 1,382,075                    |                 |                         |         |               |   |
|  | 244,250                     | 231,682                         | 128,140                          | 1,382,075                    | 160,000         | 31,850                  | 109,545 | 412,254       | 259,203                                     |
| Less: Allocated to Revenue                               | 244,250                     | 231,682                         | 60,005                           | 1,254,596                    | 144,894         | 36,486                  | 94,470  | 412,254       | 259,203                                     |
| Recovered  |                             |                                 |                                  |                              |                 |                         |         |               |   |
| Deferred Revenue, end of year                            | -                           | -                               | 193,591                          | 1,146,854                    | 29,519          | 8,234                   | 15,075  | -             | -   |
| Revenues   |                             |                                 |                                  |                              |                 |                         |         |               |   |
| Provincial Grants - Ministry of Education and Child Care | 244,250                     | 231,682                         |                                  |                              | 144,894         | 36,486                  | 94,470  | 412,254       | 259,203                                     |
| Provincial Grants - Other                                |                             |                                 |                                  |                              |                 |                         |         |               |   |
| Other Revenue  |                             |                                 | 60,005                           | 1,254,596                    |                 |                         |         |               |   |
|  | 244,250                     | 231,682                         | 60,005                           | 1,254,596                    | 144,894         | 36,486                  | 94,470  | 412,254       | 259,203                                     |
| Expenses   |                             |                                 |                                  |                              |                 |                         |         |               |   |
| Salaries   |                             |                                 |                                  |                              |                 |                         |         |               |   |
| Teachers   |                             |                                 |                                  |                              |                 | 16,638                  | 15,198  | 16,729        |   |
| Principals and Vice Principals                           |                             |                                 |                                  |                              |                 |                         | 21,776  |               |   |
| Educational Assistants                                   |                             | 185,380                         |                                  |                              |                 |                         |         | 307,768       |   |
| Support Staff  | 52,606                      |                                 |                                  |                              | 107,689         |                         |         |               | 88,465                                      |
| Substitutes  |                             | 2,291                           |                                  |                              | 3,743           | 4,749                   | 392     | 396           | 122,266                                     |
|  | 52,606                      | 187,671                         | -                                | -                            | 111,432         | 21,387                  | 37,366  | 324,893       | 210,731                                     |
| Employee Benefits  | 13,152                      | 44,011                          |                                  |                              | 25,763          | 5,065                   | 7,633   | 77,527        | 40,102                                      |
| Services and Supplies                                    | 178,492                     |                                 | 60,005                           | 1,254,596                    | 7,699           | 10,034                  | 49,471  | 9,834         | 8,370                                       |
|  | 244,250                     | 231,682                         | 60,005                           | 1,254,596                    | 144,894         | 36,486                  | 94,470  | 412,254       | 259,203                                     |
| Net Revenue (Expense) before Interfund Transfers         | -                           | -                               | -                                | -                            | -               | -                       | -       | -             | -   |
| Interfund Transfers                                      |                             |                                 |                                  |                              |                 |                         |         |               |   |
| Tangible Capital Assets Purchased                        | -                           | -                               | -                                | -                            | -               | -                       | -       | -             | -   |
| Net Revenue (Expense)                                    | -                           | -                               | -                                | -                            | -               | -                       | -       | -             | -   |

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2022

|  | Classroom<br>Enhancement<br>Fund - Staffing | Classroom<br>Enhancement<br>Fund - Remedies | First Nation<br>Student<br>Transportation | Mental<br>Health<br>in Schools | Changing<br>Results for<br>Young Children | Safe Return<br>to School /<br>Restart: Health<br>& Safety Grant | Federal Safe<br>Return to<br>Class /<br>Ventilation Fund | BEST   | MCFD<br>Early Years |
|--|---|---|---|--------------------------------|---|---|--|--------|---------------------|
|  | \$  | \$  | \$  | \$                             | \$  | \$  | \$   | \$     | \$                  |
| Deferred Revenue, beginning of year                      | 43,985                                      |   | 19,504                                    |                                | 10,201                                    | 49,881  | 128,706  | 20,000 | 57,854              |
| Add: Restricted Grants                                   |   |   |   |                                |   |   |  |        |                     |
| Provincial Grants - Ministry of Education and Child Care | 6,209,296                                   | 734,301                                     | 13,549                                    | 122,845                        | 11,250                                    | 161,019   | 125,138  |        |                     |
| Provincial Grants - Other                                |   |   |   |                                |   |   |  |        | 83,658              |
| Other  |   |   |   |                                |   |   |  |        |                     |
|  | 6,209,296                                   | 734,301                                     | 13,549                                    | 122,845                        | 11,250                                    | 161,019   | 125,138  | -      | 83,658              |
| Less: Allocated to Revenue                               | 6,175,271                                   | 734,301                                     | 9,302                                     | 122,845                        | 1,423                                     | 210,900   | 130,033  | -      | 82,013              |
| Recovered  | 43,985                                      |   |   |                                |   |   |  |        |                     |
| Deferred Revenue, end of year                            | 34,025                                      | -   | 23,751                                    | -                              | 20,028                                    | -   | 123,811  | 20,000 | 59,499              |
| Revenues   |   |   |   |                                |   |   |  |        |                     |
| Provincial Grants - Ministry of Education and Child Care | 6,175,271                                   | 734,301                                     | 9,302                                     | 122,845                        | 1,423                                     | 210,900   | 130,033  |        |                     |
| Provincial Grants - Other                                |   |   |   |                                |   |   |  |        | 82,013              |
| Other Revenue  |   |   |   |                                |   |   |  |        |                     |
|  | 6,175,271                                   | 734,301                                     | 9,302                                     | 122,845                        | 1,423                                     | 210,900   | 130,033  | -      | 82,013              |
| Expenses   |   |   |   |                                |   |   |  |        |                     |
| Salaries   |   |   |   |                                |   |   |  |        |                     |
| Teachers   | 5,038,787                                   | 77,568                                      |   |                                |   |   |  |        |                     |
| Principals and Vice Principals                           |   |   |   | 42,313                         |   |   |  |        |                     |
| Educational Assistants                                   |   |   |   |                                |   |   |  |        |                     |
| Support Staff  |   |   |   |                                |   | 135,887   |  |        | 60,312              |
| Substitutes  |   |   |   |                                | 797                                       |   |  |        | 3,322               |
|  | 5,038,787                                   | 77,568                                      | -   | 42,313                         | 797                                       | 135,887   | -  | -      | 63,634              |
| Employee Benefits  | 1,136,484                                   | 17,365                                      |   | 8,602                          | 126                                       | 25,132  |  |        | 17,222              |
| Services and Supplies                                    |   | 639,368                                     | 2,366                                     | 71,930                         | 500                                       | 49,881  | 28,027   |        | 1,157               |
|  | 6,175,271                                   | 734,301                                     | 2,366                                     | 122,845                        | 1,423                                     | 210,900   | 28,027   | -      | 82,013              |
| Net Revenue (Expense) before Interfund Transfers         | -   | -   | 6,936                                     | -                              | -   | -   | 102,006  | -      | -                   |
| Interfund Transfers                                      |   |   |   |                                |   |   |  |        |                     |
| Tangible Capital Assets Purchased                        |   |   | (6,936)                                   |                                |   |   | (102,006)  |        |                     |
|  | -   | -   | (6,936)                                   | -                              | -   | -   | (102,006)  | -      | -                   |
| Net Revenue (Expense)                                    | -   | -   | -   | -                              | -   | -   | -  | -      | -                   |

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2022

|  | MCFD<br>Middle Years | Heritage Park<br>Day Care | TOTAL      |
|--|----------------------|---------------------------|------------|
|  | \$                   | \$                        | \$         |
| Deferred Revenue, beginning of year                      | 21,100               |                           | 1,523,345  |
| Add: Restricted Grants                                   |                      |                           |            |
| Provincial Grants - Ministry of Education and Child Care |                      |                           | 8,826,182  |
| Provincial Grants - Other                                | 19,529               |                           | 103,187    |
| Other  |                      | 9,900                     | 1,520,115  |
|  | 19,529               | 9,900                     | 10,449,484 |
| Less: Allocated to Revenue                               | -                    | -                         | 10,203,928 |
| Recovered  |                      |                           | 43,985     |
| Deferred Revenue, end of year                            | 40,629               | 9,900                     | 1,724,916  |
| Revenues   |                      |                           |            |
| Provincial Grants - Ministry of Education and Child Care |                      |                           | 8,807,314  |
| Provincial Grants - Other                                |                      |                           | 82,013     |
| Other Revenue  |                      |                           | 1,314,601  |
|  | -                    | -                         | 10,203,928 |
| Expenses   |                      |                           |            |
| Salaries   |                      |                           |            |
| Teachers   |                      |                           | 5,164,920  |
| Principals and Vice Principals                           |                      |                           | 64,089     |
| Educational Assistants                                   |                      |                           | 493,148    |
| Support Staff  |                      |                           | 444,959    |
| Substitutes  |                      |                           | 137,956    |
|  | -                    | -                         | 6,305,072  |
| Employee Benefits  |                      |                           | 1,418,184  |
| Services and Supplies                                    |                      |                           | 2,371,730  |
|  | -                    | -                         | 10,094,986 |
| Net Revenue (Expense) before Interfund Transfers         | -                    | -                         | 108,942    |
| Interfund Transfers                                      |                      |                           |            |
| Tangible Capital Assets Purchased                        |                      |                           | (108,942)  |
|  | -                    | -                         | (108,942)  |
| Net Revenue (Expense)                                    | -                    | -                         | -          |

# School District No. 75 (Mission)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2022

|  | 2022<br>Budget<br>(Note 18)<br>\$ | 2022 Actual                                  |                        |                       | 2021<br>Actual<br>\$ |
|--|-----------------------------------|--|------------------------|-----------------------|----------------------|
|  |                                   | Invested in Tangible<br>Capital Assets<br>\$ | Local<br>Capital<br>\$ | Fund<br>Balance<br>\$ |                      |
| <b>Revenues</b>  |                                   |  |                        |                       |                      |
| Provincial Grants  |                                   |  |                        |                       |                      |
| Ministry of Education and Child Care                     |                                   | 194,936                                      |                        | 194,936               | 339,226              |
| Amortization of Deferred Capital Revenue                 | 3,042,025                         | 3,018,809                                    |                        | 3,018,809             | 2,973,354            |
| <b>Total Revenue</b>                                     | 3,042,025                         | 3,213,745                                    | -                      | 3,213,745             | 3,312,580            |
| <b>Expenses</b>  |                                   |  |                        |                       |                      |
| Operations and Maintenance                               |                                   | 194,936                                      |                        | 194,936               | 339,226              |
| Amortization of Tangible Capital Assets                  |                                   |  |                        |                       |                      |
| Operations and Maintenance                               | 4,091,659                         | 4,098,528                                    |                        | 4,098,528             | 3,985,358            |
| Debt Services  |                                   |  |                        |                       |                      |
| Capital Loan Interest                                    | 1,572                             |  | 1,210                  | 1,210                 |                      |
| <b>Total Expense</b>                                     | 4,093,231                         | 4,293,464                                    | 1,210                  | 4,294,674             | 4,324,584            |
| <b>Capital Surplus (Deficit) for the year</b>            | (1,051,206)                       | (1,079,719)                                  | (1,210)                | (1,080,929)           | (1,012,004)          |
| <b>Net Transfers (to) from other funds</b>               |                                   |  |                        |                       |                      |
| Tangible Capital Assets Purchased                        |                                   | 219,273                                      |                        | 219,273               | 111,288              |
| Local Capital  | 990,000                           |  | 896,309                | 896,309               | 539,500              |
| Capital Loan Payment                                     | 35,672                            |  | 22,705                 | 22,705                |                      |
| <b>Total Net Transfers</b>                               | 1,025,672                         | 219,273                                      | 919,014                | 1,138,287             | 650,788              |
| <b>Other Adjustments to Fund Balances</b>                |                                   |  |                        |                       |                      |
| Tangible Capital Assets Purchased from Local Capital     |                                   | 436,680                                      | (436,680)              | -                     |                      |
| Tangible Capital Assets WIP Purchased from Local Capital |                                   | 27,767                                       | (27,767)               | -                     |                      |
| Principal Payment  |                                   |  |                        |                       |                      |
| Capital Loan   |                                   | 21,495                                       | (21,495)               | -                     |                      |
| <b>Total Other Adjustments to Fund Balances</b>          |                                   | 485,942                                      | (485,942)              | -                     |                      |
| <b>Total Capital Surplus (Deficit) for the year</b>      | (25,534)                          | (374,504)                                    | 431,862                | 57,358                | (361,216)            |
| <b>Capital Surplus (Deficit), beginning of year</b>      |                                   | 26,319,772                                   | 666,871                | 26,986,643            | 27,347,859           |
| <b>Capital Surplus (Deficit), end of year</b>            |                                   | 25,945,268                                   | 1,098,733              | 27,044,001            | 26,986,643           |

# School District No. 75 (Mission)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2022

|  | Sites             | Buildings         | Furniture and<br>Equipment | Vehicles         | Computer<br>Software | Computer<br>Hardware | Total              |
|--|-------------------|-------------------|----------------------------|------------------|----------------------|----------------------|--------------------|
|  | \$                | \$                | \$                         | \$               | \$                   | \$                   | \$                 |
| <b>Cost, beginning 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>Changes for the Year</b>                        |                   |                   |                            |                  |                      |                      |                    |
| Increase:  |                   |                   |                            |                  |                      |                      |                    |
| Purchases from:                                    |                   |                   |                            |                  |                      |                      |                    |
| Deferred Capital Revenue - Bylaw                   |                   |                   | 5,254                      | 255,448          |                      | 215,757              | <b>476,459</b>     |
| Operating Fund                                     |                   |                   | 26,519                     |                  |                      | 83,812               | <b>110,331</b>     |
| Special Purpose Funds                              |                   |                   | 6,936                      |                  |                      | 102,006              | <b>108,942</b>     |
| Local Capital                                      |                   |                   | 30,637                     | 16,647           | 61,660               | 327,736              | <b>436,680</b>     |
| Purchases from Capital Loan                        |                   |                   |                            |                  |                      | 188,638              | <b>188,638</b>     |
|  | -                 | -                 | 69,346                     | 272,095          | 61,660               | 917,949              | <b>1,321,050</b>   |
| Decrease:  |                   |                   |                            |                  |                      |                      |                    |
| Deemed Disposals                                   |                   |                   | 92,714                     | 68,282           |                      | 68,140               | <b>229,136</b>     |
|  | -                 | -                 | 92,714                     | 68,282           | -                    | 68,140               | <b>229,136</b>     |
| <b>Cost, end of year</b>                           | 10,512,959        | 144,242,444       | 2,690,484                  | 2,486,851        | 95,118               | 1,833,265            | <b>161,861,121</b> |
| <b>Work in Progress, end of year</b>               |                   | 1,642,046         |                            |                  |                      |                      | <b>1,642,046</b>   |
| <b>Cost and Work in Progress, end of year</b>      | 10,512,959        | 145,884,490       | 2,690,484                  | 2,486,851        | 95,118               | 1,833,265            | <b>163,503,167</b> |
| <b>Accumulated Amortization, beginning of year</b> |                   | 82,547,439        | 945,565                    | 729,849          | 20,531               | 702,048              | <b>84,945,432</b>  |
| <b>Changes for the Year</b>                        |                   |                   |                            |                  |                      |                      |                    |
| Increase: Amortization for the Year                |                   | 3,295,287         | 270,216                    | 238,495          | 12,858               | 281,672              | <b>4,098,528</b>   |
| Decrease:  |                   |                   |                            |                  |                      |                      |                    |
| Deemed Disposals                                   |                   |                   | 92,714                     | 68,282           |                      | 68,140               | <b>229,136</b>     |
|  |                   | -                 | 92,714                     | 68,282           | -                    | 68,140               | <b>229,136</b>     |
| <b>Accumulated Amortization, end of year</b>       |                   | 85,842,726        | 1,123,067                  | 900,062          | 33,389               | 915,580              | <b>88,814,824</b>  |
| <b>Tangible Capital Assets - Net</b>               | <b>10,512,959</b> | <b>60,041,764</b> | <b>1,567,417</b>           | <b>1,586,789</b> | <b>61,729</b>        | <b>917,685</b>       | <b>74,688,343</b>  |



School District No. 75 (Mission)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress  
Year Ended June 30, 2022

|                                     | Buildings | Furniture and<br>Equipment | Computer<br>Software | Computer<br>Hardware | Total     |
|-------------------------------------|-----------|----------------------------|----------------------|----------------------|-----------|
|                                     | \$        | \$                         | \$                   | \$                   | \$        |
| Work in Progress, beginning of year | 296,572   |                            |                      |                      | 296,572   |
| Changes for the Year                |           |                            |                      |                      |           |
| Increase:                           |           |                            |                      |                      |           |
| Deferred Capital Revenue - Bylaw    | 1,317,707 |                            |                      |                      | 1,317,707 |
| Local Capital                       | 27,767    |                            |                      |                      | 27,767    |
|                                     | 1,345,474 | -                          | -                    | -                    | 1,345,474 |
| Net Changes for the Year            | 1,345,474 | -                          | -                    | -                    | 1,345,474 |
| Work in Progress, end of year       | 1,642,046 | -                          | -                    | -                    | 1,642,046 |

# School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

|   | Bylaw<br>Capital | Other<br>Provincial | Other<br>Capital | Total<br>Capital |
|---|------------------|---------------------|------------------|------------------|
|   | \$               | \$                  | \$               | \$               |
| Deferred Capital Revenue, beginning of year           | 49,072,416       | 203,639             | 170,879          | 49,446,934       |
| Changes for the Year                                  |                  |                     |                  |                  |
| Increase:   |                  |                     |                  |                  |
| Transferred from Deferred Revenue - Capital Additions | 476,459          |                     |                  | 476,459          |
|   | 476,459          | -                   | -                | 476,459          |
| Decrease:   |                  |                     |                  |                  |
| Amortization of Deferred Capital Revenue              | 2,962,175        | 28,772              | 27,862           | 3,018,809        |
|   | 2,962,175        | 28,772              | 27,862           | 3,018,809        |
| Net Changes for the Year                              | (2,485,716)      | (28,772)            | (27,862)         | (2,542,350)      |
| Deferred Capital Revenue, end of year                 | 46,586,700       | 174,867             | 143,017          | 46,904,584       |
| Work in Progress, beginning of year                   | 172,976          |                     |                  | 172,976          |
| Changes for the Year                                  |                  |                     |                  |                  |
| Increase  |                  |                     |                  |                  |
| Transferred from Deferred Revenue - Work in Progress  | 1,317,707        |                     |                  | 1,317,707        |
|   | 1,317,707        | -                   | -                | 1,317,707        |
| Net Changes for the Year                              | 1,317,707        | -                   | -                | 1,317,707        |
| Work in Progress, end of year                         | 1,490,683        | -                   | -                | 1,490,683        |
| Total Deferred Capital Revenue, end of year           | 48,077,383       | 174,867             | 143,017          | 48,395,267       |

# School District No. 75 (Mission)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

|  | Bylaw<br>Capital | MECC<br>Restricted<br>Capital | Other<br>Provincial<br>Capital | Land<br>Capital | Other<br>Capital | Total     |
|--|------------------|-------------------------------|--------------------------------|-----------------|------------------|-----------|
|  | \$               | \$                            | \$                             | \$              | \$               | \$        |
| Balance, beginning of year                               |                  |                               |                                | 1,414,900       | 2,049            | 1,416,949 |
| Changes for the Year                                     |                  |                               |                                |                 |                  |           |
| Increase:  |                  |                               |                                |                 |                  |           |
| Provincial Grants - Ministry of Education and Child Care | 2,005,711        |                               |                                |                 |                  | 2,005,711 |
| Other  |                  |                               |                                | 221,776         |                  | 221,776   |
|  | 2,005,711        | -                             | -                              | 221,776         | -                | 2,227,487 |
| Decrease:  |                  |                               |                                |                 |                  |           |
| Transferred to DCR - Capital Additions                   | 476,459          |                               |                                |                 |                  | 476,459   |
| Transferred to DCR - Work in Progress                    | 1,317,707        |                               |                                |                 |                  | 1,317,707 |
| AFG Spent on Non-Capital Items                           | 194,936          |                               |                                |                 |                  | 194,936   |
|  | 1,989,102        | -                             | -                              | -               | -                | 1,989,102 |
| Net Changes for the Year                                 | 16,609           | -                             | -                              | 221,776         | -                | 238,385   |
| Balance, end of year                                     | 16,609           | -                             | -                              | 1,636,676       | 2,049            | 1,655,334 |

# Public Meeting of the Board of Education

## Tuesday, September 20, 2022



### ITEM 5.5 Action

File No. 7610.43

TO: Board of Education  
FROM: C. Becker, Secretary Treasurer  
SUBJECT: Public Sector Executive Compensation (PSEC) Report 2021-22

---

### Recommendation

**THAT the Public Sector Executive Compensation Report dated September 20, 2022 be approved and submitted to the BC Public School Employers' Association, along with an Attestation Letter signed by the Board Chair.**

### **Summary:**

Boards of Education are required to complete the Public Sector Executive Compensation ("PSEC") Disclosure Report for fiscal 2021-2022, (year ending June 30, 2022). This executive compensation disclosure process was brought into effect in 2008 through the enactment of amendments to the Public Sector Employers Act. Boards completed the first executive compensation reporting at the close of the fiscal year 2007-2008. The disclosure requirements apply to chief executive officers and the next four highest paid executives, where these positions are paid an annual base salary of \$125,000 or more.

### **Background:**

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 legislation.

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

- The Board of Education is accountable to the public and must adhere to proper human resources practices with respect to executive and exempt staff compensation.
- The Board of Education is solely responsible for the establishment and maintenance of compensation levels for the position of Superintendent of Schools.
- The Board must submit proposed compensation adjustments for all other executive and exempt positions in the district to BCPSEA for review and approval prior to implementation.

### **Policy, Regulation, Legislation:**

School boards are required annually to prepare the Public Sector Executive Compensation Disclosure Report. BCPSEA facilitates the reporting process with PSEC, to fulfill the intent of the legislative provisions under the Public Sector Employers Act.

### **Implementation:**

Once the report is approved, it will be uploaded to the Provincial Reporting website.

### **Attachments:**

- a) Public Sector Executive Compensation Report
- b) Attestation Letter
- c) Compensation Summary

## **Public Sector Executive Compensation Disclosure Report 2021-2022 School District No. 75 (Mission) September 20, 2022**

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 facilitated by the Public Sector Employers' Council Secretariat (PSEC Secretariat) 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 provisions**

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 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 for the provincial public sector by the PSEC Secretariat.

- **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 of Education 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."

As increases in recognition of the 2020/21 performance year would be implemented during the current July 1 2021 – June 30, 2022 reporting year, no performance-based salary adjustments were permitted for the following positions affected by the policy:

- Superintendent of Schools
- Secretary Treasurer
- Second-level education-side position regardless of position title —Deputy/Assistant/Associate 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 facilitated by the PSEC Secretariat from time to time. Any adjustments to exempt staff compensation levels must align with the parameters of the prevailing 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.



September 20, 2022

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 2021-2022 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,

Tracy Loffler,  
Board Chair

## EXECUTIVE COMPENSATION DISCLOSURE

School District 75 (Mission)

Summary Compensation Table at 2022

| Name and Position   | Salary     | Holdback/Bonus/<br>Incentive Plan<br>Compensation | Benefits  | Pension   | All Other<br>Compensation<br>(expanded<br>below) | 2021/2022<br>Total<br>Compensation | Previous Two Years Totals<br>Total Compensation |            |
|---|------------|---|-----------|-----------|--|------------------------------------|---|------------|
|   |            |   |           |           |  |                                    | 2020/2021                                       | 2019/2020  |
| Angus Wilson, Superintendent                                | \$ 181,283 | -   | \$ 9,987  | \$ 20,485 | \$ 7,200   | \$ 218,955                         | \$ 225,166                                      | \$ 207,029 |
| Karen Alvarez, Assistant Superintendent                     | \$ 149,235 | -   | \$ 9,912  | \$ 16,863 | \$ 6,000   | \$ 182,010                         | \$ 177,943                                      | \$ 155,616 |
| Corien Becker, Secretary Treasurer                          | \$ 158,517 | -   | \$ 9,945  | \$ 15,067 | \$ 7,200   | \$ 190,729                         | \$ 190,499                                      | \$ 184,523 |
| Tina Phelps, Director of Instruction - Human Resources      | \$ 148,148 | -   | \$ 10,070 | \$ 16,741 | \$ 6,000   | \$ 180,959                         | \$ 168,428                                      | \$ 163,385 |
| Carolynn Schmor, Director of Instruction - Student Services | \$ 148,148 | -   | \$ 10,040 | \$ 16,741 | \$ 6,000   | \$ 180,929                         | \$ 173,267                                      | \$ 164,756 |

## EXECUTIVE COMPENSATION DISCLOSURE

**Summary Other Compensation Table at 2022**

| <b>Name and Position</b>                                    | <b>All Other Compensation</b> | <b>Severance</b> | <b>Vacation Payout</b> | <b>Paid Leave</b> | <b>Vehicle / Transportation Allowance</b> | <b>Perquisites / Other Allowances</b> | <b>Other</b> |
|---|-------------------------------|------------------|------------------------|-------------------|---|---------------------------------------|--------------|
| Angus Wilson, Superintendent                                | \$ 7,200                      | -                | -                      | -                 | \$ 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% While compensation decisions for the role of Superintendent rest solely with the Board of Education, there was an expectation that compensation decisions for this position would be included within the spirit of the public sector compensation freeze as announced by the Minister of Finance on August 31, 2020. The Board has elected to apply this policy to the Superintendent position and no performance-based salary increase was awarded in recognition of the 2020/21 performance year. |
| Karen Alvarez, Assistant Superintendent                     | <b>General Note:</b> Employer Pension Rate 11.3% This position met criteria for inclusion in the 2020/21 executive compensation freeze, which came into effect on August 31, 2020. As a result, this individual was ineligible to receive a performance-based increase for the 2020/21 performance year.   |
| Corien Becker, Secretary Treasurer                          | <b>General Note:</b> Employer Pension Rate 9.31% This position met criteria for inclusion in the 2020/21 executive compensation freeze, which came into effect on August 31, 2020. As a result, this individual was ineligible to receive a performance-based increase for the 2020/21 performance year.   |
| Tina Phelps, Director of Instruction - Human Resources      | <b>General Note:</b> Employer Pension Rate 11.3% This position was not included in the 2020/21 executive compensation freeze, which came into effect on August 31, 2020. As a result, this individual was eligible to receive a performance-based increase for the 2020/21 performance year.   |
| Carolynn Schmor, Director of Instruction - Student Services | <b>General Note:</b> Employer Pension Premium 11.3% This position was not included in the 2020/21 executive compensation freeze, which came into effect on August 31, 2020. As a result, this individual was eligible to receive a performance-based increase for the 2020/21 performance year.  |

# Public Meeting of the Board of Education

## Tuesday, September 20, 2022



### ITEM 5.6 Action

File No. 7210

TO: Board of Education  
FROM: C. Becker, Secretary Treasurer  
SUBJECT: 2022 – 2023 Borrowing Resolution

---

#### **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 2022-23 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 2022 – 2023 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:**

# Public Meeting of the Board of Education

## Tuesday, September 20, 2022



### ITEM 6.1      Action      File No.

TO: Board of Education  
FROM: R. Cairns, Board Vice-Chair  
SUBJECT: Riverside – New Program

---

#### **Recommendation**

**THAT the Board direct staff to research developing, or partnering with a Post-Secondary Institution, an Environmental Technician Program to deliver at Riverside College;**

**AND THAT staff provide a report to a Committee of the Whole Meeting on the feasibility of the program.**

1. **Summary:** Trustee Cairns is bringing forward a motion for creating a new program.
2. **Background:** Evidence suggests there may be a shortage of Environmental Technicians in the province. We have an opportunity to partner and/or develop a program/course at Riverside College. We have partnered with post-secondary institutions in the past and currently for the delivery of courses to benefit students in our local area. Many Indigenous communities are upgrading their stream cultural monitors to include environmental certification. We may be able to partner with local First Nations as well to provide access to their students for a program locally if successful.

Currently, there is an Environmental Technician Program (ETCP) at VIU, a 200-hour accredited training program that prepares graduates to work as Environmental Monitors in Natural Resource sectors. The ETCP is designed to address the Nationwide need for certified, skilled Indigenous environmental field technicians. The ETCP has no formal prerequisites, but an appropriate first aid (1day) course with a CPR component is a co-requisite to the "Fish and Fish Habitat Monitoring module.

Staff could look at a partnering possibility with this or another post-secondary institution to offer this course or a similar first-level program locally.

3. **Options:**
4. **Analysis and Impact:**
  - a. Strategic Plan Alignment
  - b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
  - c. Funding Guidelines, Costing, & Budget Impact
  - d. Policy, Legislation, Regulation
  - e. Organizational Capacity
  - f. Risks
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
  - g. Benefits
    - i. Organizational
    - ii. Reputational
    - iii. Strategic

#### **5. Public Participation:**

#### **6. Implementation:**

#### **7. Attachments:**

**ITEM 6.2                      Discussion                      File No.**

TO: Board of Education  
FROM: C. Becker, Secretary-Treasurer , A. Wilson, Superintendent  
SUBJECT: DRAFT Framework for Enhancing Student Learning (FESL) Report

---

1. **Summary:** The Framework for Enhancing Student Learning (FESL) is a report the Ministry of Education requires every September since 2021, reporting on student progress and the District's responses to areas requiring additional attention. The report is expected to be under 10 pages and reflect both provincial and local data, with special attention paid to Indigenous learners, students with diverse needs, Children and Youth in Care, and other areas of equity consideration. It should also align with the District's Strategic Plan.
2. **Background:**
3. **Options:**
4. **Analysis and Impact:**
  - a. Strategic Plan Alignment
  - b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
  - c. Funding Guidelines, Costing, & Budget Impact
  - d. Policy, Legislation, Regulation  
<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/program-management/enhancing-student-learning/guiding-principles>  
<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/framework>
  - e. Organizational Capacity
  - f. Risks
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
  - g. Benefits
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
5. **Public Participation:**
6. **Implementation:**
7. **Attachments:** DRAFT FESL Report

# Enhancing Student Learning Report

SD75 Mission, 2022-2023

**Angus Wilson**  
*Superintendent of Schools*

School District No.75 (Mission)

Email: [angus.wilson@mpsd.ca](mailto:angus.wilson@mpsd.ca)

Tel: 604-814-3701

33046 Fourth Avenue, Mission, BC  
V2V 1S5

*In Review of Strategic Plan 2019-  
2022; Year 3 of 3*

*Approved by Board on: [DATE]*



|  |           |
|--|-----------|
| <b>ACKNOWLEDGEMENT .....</b>                             | <b>2</b>  |
| <b>DISTRICT CONTEXT .....</b>                            | <b>2</b>  |
| <b>STRATEGIC PLAN.....</b>                               | <b>2</b>  |
| OUR VISION .....   | 3         |
| OUR MISSION .....  | 3         |
| OUR VALUES .....   | 3         |
| <b>ENHANCING STUDENT LEARNING REPORT .....</b>           | <b>4</b>  |
| PROCESS .....  | 4         |
| DISTRICT SUCCESSES .....                                 | 4         |
| STRATEGIC ENGAGEMENT .....                               | 4         |
| STUDENT PERFORMANCE DATA ANALYSIS & INTERPRETATION ..... | 5         |
| <i>Intellectual Development</i> .....                    | 5         |
| <i>Human and Social Development</i> .....                | 6         |
| <i>Career Development</i> .....                          | 7         |
| AREAS OF NEED.....                                       | 8         |
| ADJUSTMENTS AND ADAPTATIONS.....                         | 9         |
| ALIGNMENT/IMPLEMENTATION OF STRATEGIC PLAN .....         | 9         |
| EQUITY.....  | 12        |
| CONCLUSION .....   | 12        |
| <b>APPENDIX.....</b>                                     | <b>13</b> |
| NON PROVINCIAL DATA .....                                | 13        |
| EDI 2022 .....   | 13        |
| % ABSENTEEISM TRENDS - 2021-2022 SCHOOL YEAR .....       | 14        |

## Acknowledgement

We begin our Framework for Enhancing Student Learning **acknowledging and honouring** the traditional territory and history of the Stó:lō people.

**We acknowledge and honour** the traditional territories of the First Nation communities we operate within:

*Leq'á:mel First Nation*

*Sq'ewlets First Nation*

*Semá:th First Nation*

*Matheqwí First Nation*

*Qwó:ltl'el First Nation*

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

## District Context

Mission Public Schools ('MPSD' or 'SD75') is a medium-sized district of over 6500 students in a growing community. In addition to the City of Mission, SD75 serves the north Fraser region from Lake Errock in the east to Stave Falls and Silverdale in the west. Mission has thirteen Elementary Schools, two 7-9 Middle Schools, an Alternate School, a Senior Secondary, an Online School K-12, and a Vocation Focussed College. Just under 20% of students are of Indigenous ancestry. The last three years have seen a significant increase in students arriving in the district with diverse needs as we continue to grow.

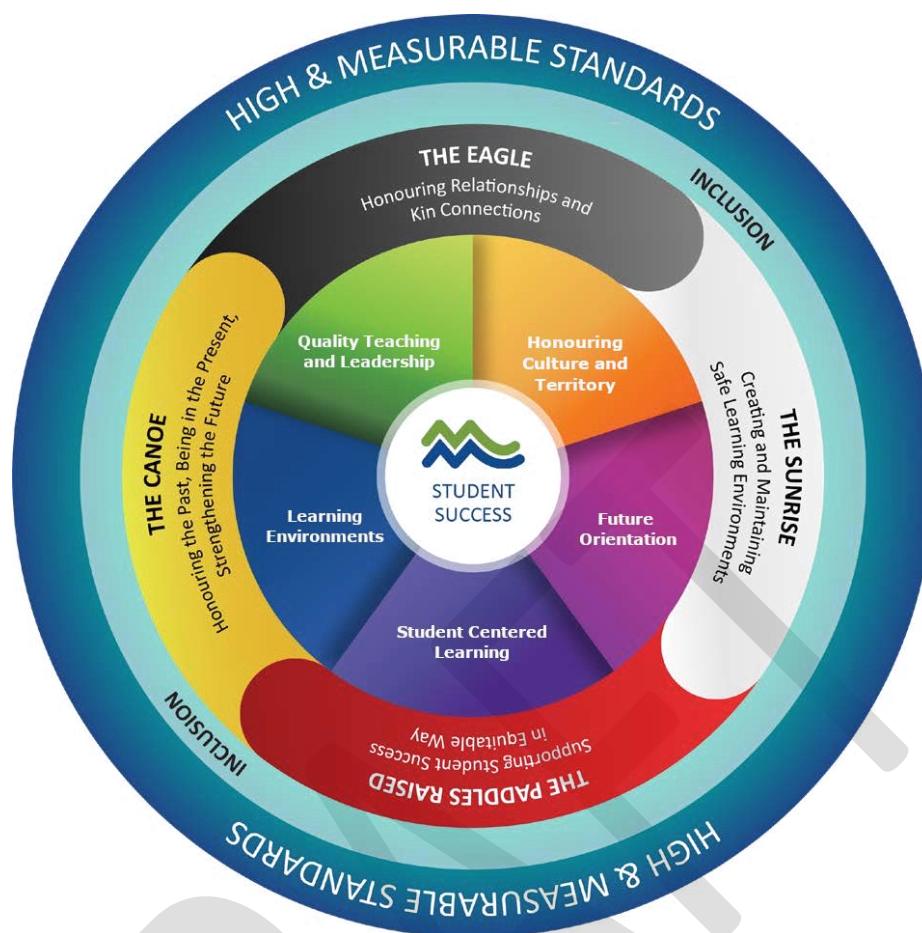
## Strategic Plan

The school district's strategic plan focuses the Board's objectives to:

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

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

The Strategic Plan can be found in whole at: <https://www.mpsd.ca/Board/Trustees>



## Our Vision

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

## Our Mission

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

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

## Our Values

*Working Together*

*Lifelong Learning*

*Thinking Beyond Today*

*Doing the Right Thing*

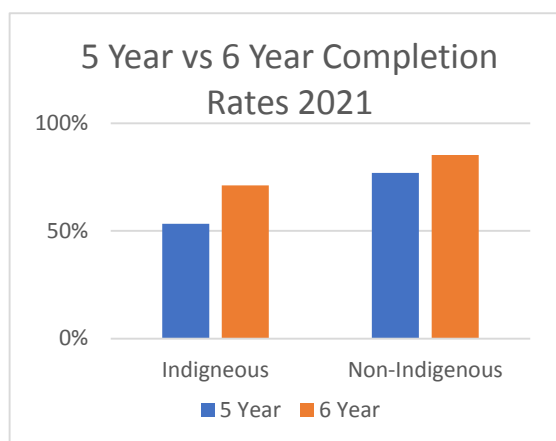
## Enhancing Student Learning report

### Process

Like most districts, MPSD evaluates data from the previous year to inform plans for the coming year. In the winter and spring, decisions are made considering funding, strategic priorities, and overall enrolment. The Implementation of plans occurs via annual staffing and resource allocations. The Budget Cycle also involves numerous Committee of the Whole meetings with public and stakeholder engagement.



### District Successes



While Mission has many challenges, we see many positive results, especially with our interest in Equity. The Indigenous grad rates are at or above the overall grad rate (91% to 89% overall), and students with Diverse Needs in alignment with these results (88%). Local data suggests teachers are successfully moving many students above the 'minimally meeting' proficiency in Language Arts and Math from the primary to the intermediate grades (55% gr 3 to 75% gr 6). Mission students do seem to benefit from extra time – our 6-year completion rate is significantly higher than our 5-year rate

(11% higher versus provincial rate of 3%), especially for Indigenous students. This suggests that our alternative and equity seeking structures are helping students succeed.

### Strategic Engagement

Culturally, we want the system to be safe for students and staff, while accepting input into how things happen. Transparency and consultation are important building blocks to a positive organizational culture. MPSD holds monthly Committee of the Whole ('CotW') meetings that encourage participation from stakeholders and the general public. MPSD also meets with both Siwal Si'wes and First Nations communities to incorporate First Nations perspectives in the School District's plans, and to ensure that Indigenous students' needs are being met. In addition to the formal structures, open communication to the Principal of Indigenous Education, Superintendent, Secretary Treasurer, and the Board of Education are encouraged. MPSD also initiated additional public engagement through the [www.engage.mpsd.ca](http://www.engage.mpsd.ca) portal.

At least annually, the Superintendent consults with students at the Middle and Secondary level on topics of importance to them, including student safety, disciplinary procedures, equity, and budget development. However, these processes have not been formalized and we are looking to develop a District level student structure that provides more student agency in our system. This will in part acknowledge our Mediative Question from Focus Area 2 of our 2021 Report, which asked for increased communication to our community, and more formalized outreach to students, Indigenous communities, and other stakeholders so we capture the breadth and diversity of perspectives in Mission. The hiring of a Communications Coordinator to support our community interactions also supports this.

## Student Performance Data Analysis & Interpretation

Historically, Mission results are moderately lower than the more western areas of the Lower Mainland/Fraser Valley. The June 2020 Covid results skewed some statistics, particularly graduation rates artificially higher than normal. We note that data for groups with barriers to equity is masked.

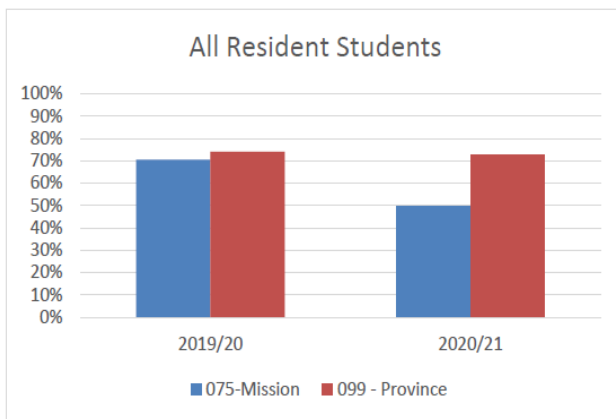
### Intellectual Development

#### Educational Outcome 1: Literacy

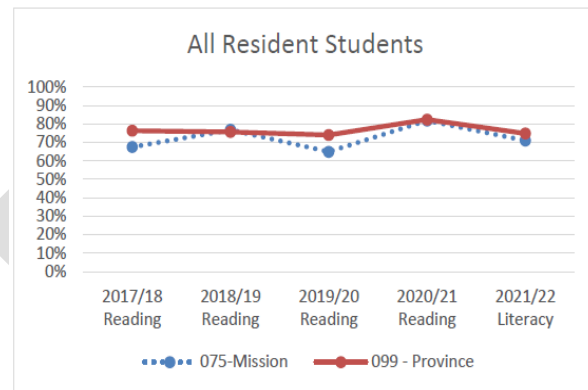
##### **Measure 1.1: Grade 4 & Grade 7 Literacy Expectations**

##### **Measure 1.2: Grade 10 Literacy Expectations**

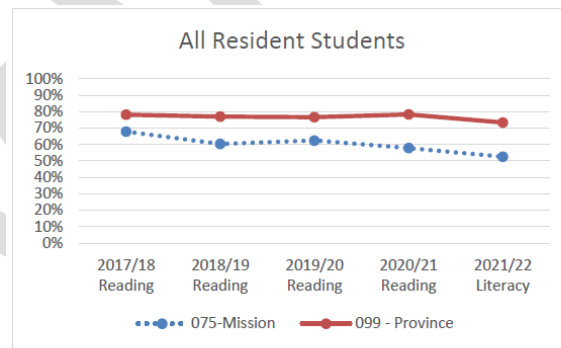
The Foundation Skills Assessment participation rate is about 50%, with results slightly below the provincial averages. We are concerned with the results for students with diverse abilities, while we see more positive results with Children and Youth in Care. The work we are doing through the Children and Youth in Care Advocate has been highlighted at the provincial level as a model for other districts.



**Figure 21: Graduation Assessment Grade 10 Literacy - All Resident Students**



**Figure 1: FSA Grade 4 Literacy/Reading - All Resident Students**



**Figure 6: FSA Grade 7 Literacy/Reading - All Resident Students**

The Joyful Literacy program (primary grades) is focused on providing students with a greater vocabulary and stronger reading skills. The program is expected to ensure all students have foundational literacy skills, which will eventually mean stronger grade 10 assessments. We plan to analyze and address the literacy gap in the secondary students next year.

## Educational Outcome 2: Numeracy

### Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

#### Measure 2.2: Grade 10 Numeracy Expectations

We have significant concerns with numeracy and the evidence of a knowledge decline relative to the provincial performance. The District's Math Mentor teacher is focussed on early learning and the middle years, providing teachers with support to teach the foundational aspects of mathematics, which lays the foundation for improved numeracy across the curriculum areas.

Through our math inventory, we identified gaps in understanding that are being addressed by re-teaching

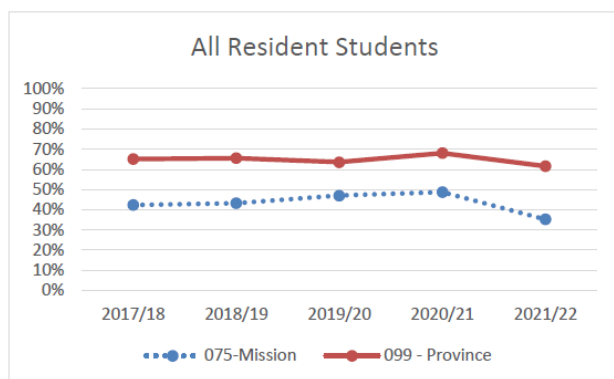


Figure 31: FSA Grade 7 Numeracy - All Resident Students

#### Measure 2.3: Grade to Grade Transitions

While relatively close to provincial averages, we also note a decline last year in students progressing to grade 12. We suspect this is connected to disengagement during the pandemic. We are reviewing additional supports at secondary school to address this gap.

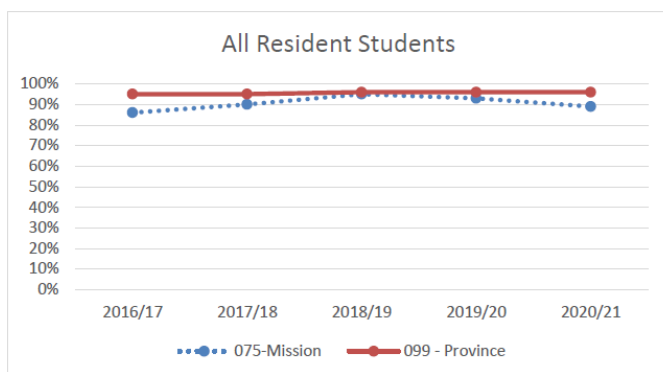


Figure 41: Transition Grade 10 to 11 - All Resident Students

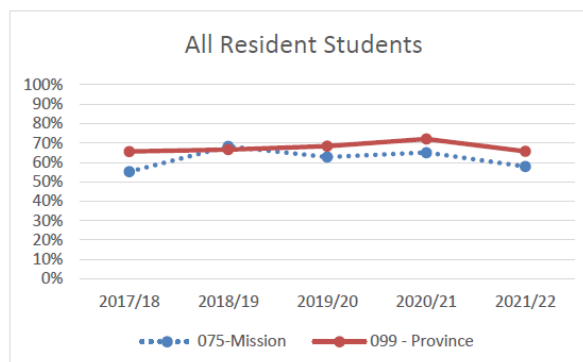


Figure 26: FSA Grade 4 Numeracy - All Resident Students

fundamental skills (ie number sense). We continue demonstrating the engaging aspects of Thinking Classrooms, and are piloting new math resources in K-6 (Mathology and MathUp). Mathematics upgrading over the summer is now possible via Summit Learning in the Secondary years for students that require additional time.

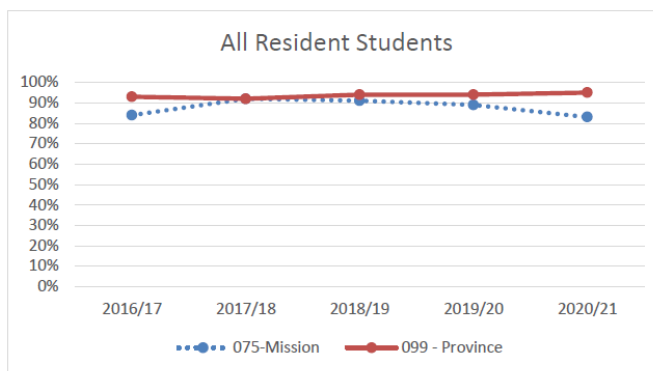


Figure 46: Transition Grade 11 to 12 - All Resident Students

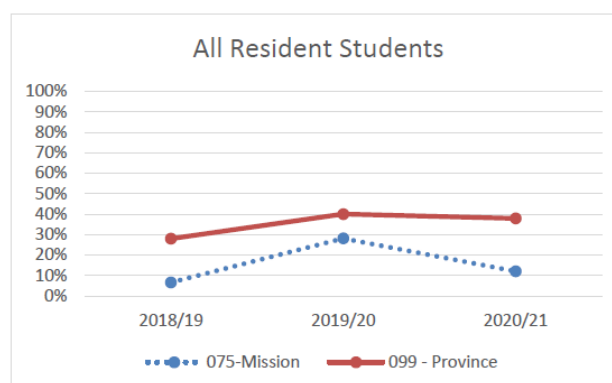


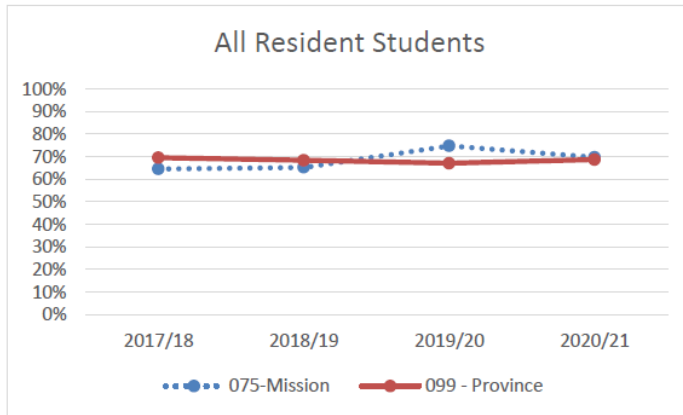
Figure 36: Graduation Assessment Grade 10 Numeracy - All Resident Students

## Human and Social Development

### Educational Outcome 3: Students Feel Welcome, Safe, and Connected

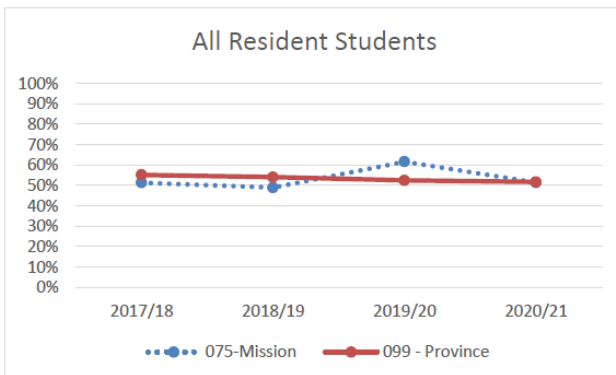
#### **Measure 3.1: Student Sense of Belonging**

Several social-emotional data sets show that Mission students experience positive learning environments, at or above provincial averages. This is still a critical area of focus, particularly in relation to the post-pandemic recovery period.



**Figure 51: SLS - Feel Welcome - All Resident Students**

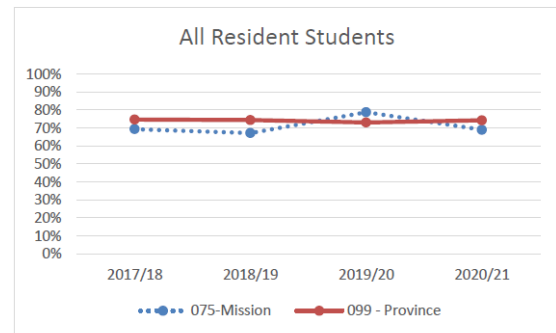
In January 2021 we hired a new District Principal to oversee systemic work to support social and emotional learning K-12. Each school has a SEL school lead and various initiatives are underway.



**Figure 57: SLS - School Belong - All Resident Students**

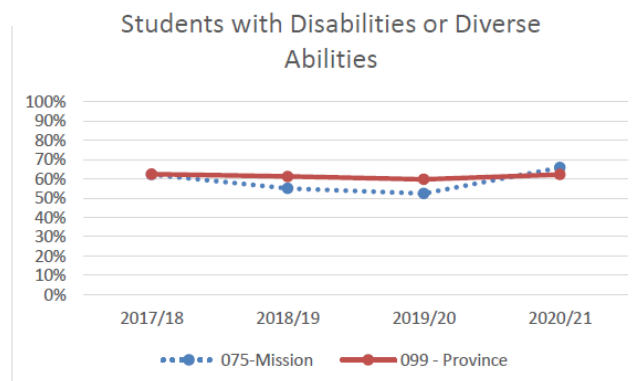
#### **Measure 3.2: Two or More Adults who Care About Them**

While closely connected to provincial rates, it is widely recognized that this indicator is particularly important to overall student engagement and success. We note that this number was in decline last year, not a surprise due to the pandemic and its various impacts on human interactions.



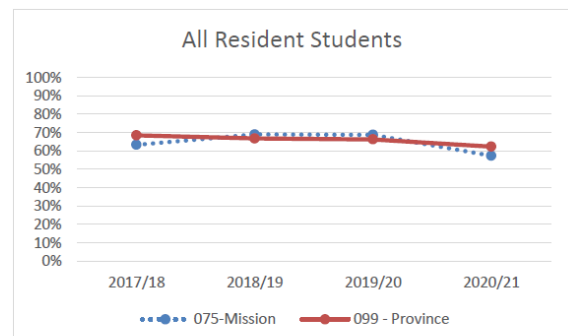
**Figure 56: SLS - Feel Safe - All Resident Students**

MDI data as well as anecdotal reports from administrators and teachers, indicates that our students are feeling less connected to school and community. Some of the Social and Emotional Learning ('SEL') results for our students are concerning.



**Figure 54: SLS - Feel Welcome - Students with Disabilities or Diverse Abilities**

During the 2022-23 school year we will interview staff, students, and parents to determine a baseline of current understanding of SEL and use that information to thoughtfully plan short, medium, and long-term goals



**Figure 62: SLS - Adults Care - All Resident Students**

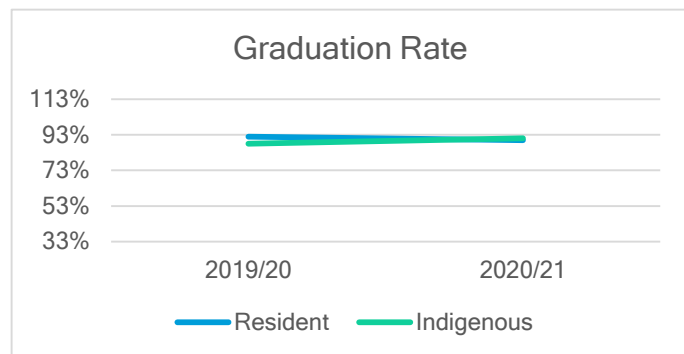


## Career Development

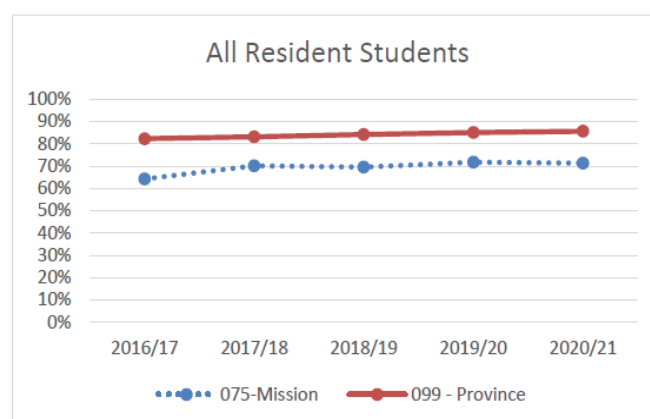
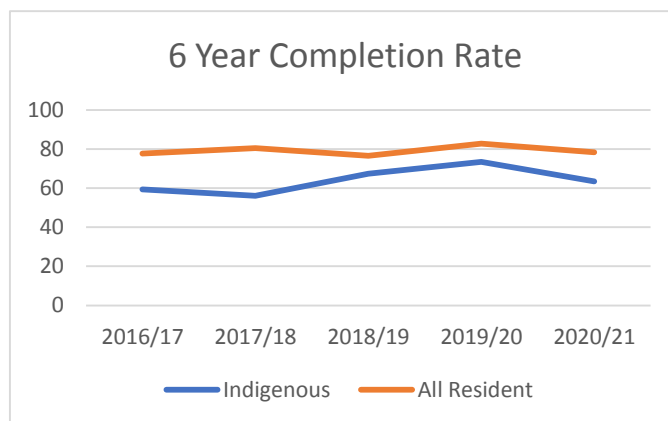
### Educational Outcome 4: Students Will Graduate

#### **Measure 4.1: Achieved Dogwood Within 5 Years**

The number of Adult Dogwoods issued is declining, but we do note they are disproportionately granted to Indigenous students. At the same time, the Adult Dogwood can provide an opportunity for some students to remain in the system with a positive outcome.



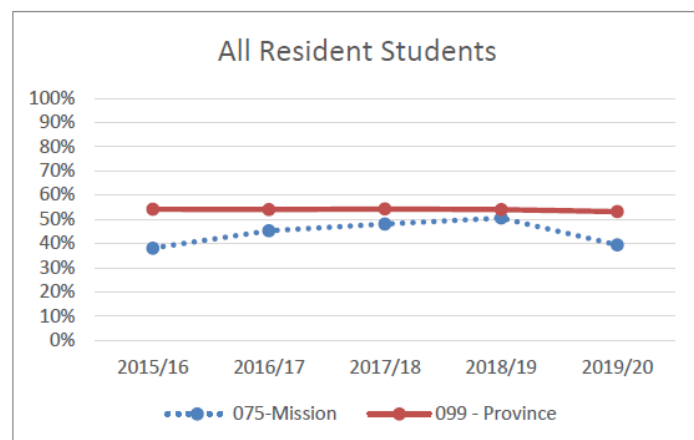
The trend was upwards and narrowing ahead of Covid, but the data needs to be taken as limited in nature. This is a common theme in all 2020 data. We note again the benefit MPSD students encounter with the 'sixth year', but also recognize the value of graduating on time for all students. Once in grade 12, our overall performance is similar to the provinces, but our Indigenous success rate is higher.



**Figure 67: 5 Year Completion Rate - All Resident Students**

### Educational Outcome 5: Life and Career Core Competencies

#### **Measure 5.1: Transitioning to Post-Secondary**



**Figure 72: Post-Secondary Institute Transition - All Resident Students**

An area of concern - although improving in recent years - is post-secondary engagement. This continues to be below provincial averages, especially over longer periods of time. Just slightly more than half of Mission students begin at a PSI (Post-Secondary Institute) in a timely manner. Notably, our Indigenous rate has jumped to above provincial averages this year; it is likely that 2020 was an outlier in low PSI rates.



## Measure 5.2 Attendance

There was a significant decline in attendance this year (see appendix). For example, the majority of grade 9s in Mission missed at least 40 classes this year. We are working to determine how many absences were due to covid protocols – staff and students staying home when ill- and what was disengagement from the education system. In either case, the declining attendance impacts learning. We also note that staff absences not only impact students' educational experiences, but also put increased pressure on the staff still at the school, particularly Vice Principals and Principals.

Middle schools are not alone in attendance concerns, although they vary by site. At Albert McMahon Elementary, for example, a typical year may see 70 students of the 400+ students missing in excess of 20 days of school. The 20-day benchmark can be misleading as some students are travelling or involved with other family events, but nonetheless, it is a useful measure of students disengaging from school life. In the 2020-21 school year, the number was 143, with slightly lower enrolment. This means a more than double chronic absenteeism rate.

## Areas of Need

Mission faces a number of challenges. Most fundamental is the lower-than-average school completion and Post-Secondary Institution rates.

### 1. Post-Secondary Access

One of the limitations for students connecting to Post Secondary Institutions is access. Mission is poorly connected with public transit to regional PSI and other economic opportunities. The Board continues to advocate for improved links, and supports MPSDs Riverside College as a steppingstone for many students.

### 2. Student Transitions

We are concerned with the decline in transition to grade 12 by students with Diverse Abilities. Early results in primary are encouraging, but we can see performance disparity grow through the intermediate grades. Mission tends to keep students in grade 11 until they are able to successfully complete grade 12; this is especially true for students with complex backgrounds and needs. While this may help prevent 'evergreening' of students capable of graduating with a complete Dogwood Diploma, the disparity is growing and will need to be addressed.

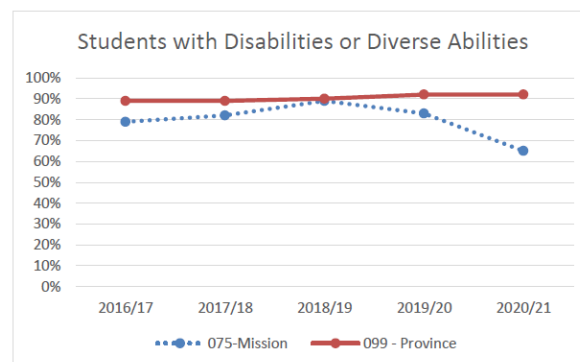
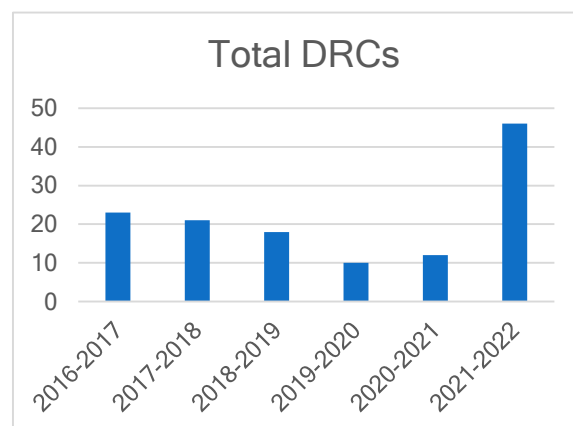


Figure 49: Transition Grade 11 to 12 - Students with Disabilities or Diverse Abilities

### 3. Mental Health – Behaviour Impacts

In the 'post Covid' environment, we have seen a return to important social events like sports, theatre, and graduations, we have also noticed significant concern around student and community incidents that reflect less than ideal mental health – vandalism, fights, disengagement, and other anti-social conduct.

Mental health support and community connections are vital for students right now. The Middle Schools continue to be our most significant source of disciplinary issues – suspensions, DRCs, safety concerns, attendance declines, and overall performance declines. We are considering restructuring Middle School classes, and additional safety enhancements. We have hired two Safe School Liaisons to assist with safety, substance abuse, and re-engaging students.



#### 4. Data

To recognise challenges and address them early on, we are gathering local data. This was highlighted as a need in our 2021 FESL review Focus Area 1 as a Mediative Question. Local data include measures related to literacy and numeracy; tracking student achievement at grades 3/6/9; disciplinary trends; and attendance information and processes. We are also seeking additional up to date external data on Social Services Indexing, so we can best allocate resources to schools based on local needs.

### Adjustments and Adaptations

While the data sets are limited and impacted by Covid factors, it is clear that MPSD has significant challenges that begin to show in the Middle years. While the focus on primary literacy is vital to long term success, adjustments are needed in the Middle School years. The District and partners are exploring changes to the Middle School structure to improve the learning experience. The most fundamental change would be to group students in pods that support student and adult connectedness and enables earlier issue identification.

### Alignment/Implementation of Strategic Plan

Below, in each objective priority area of the Strategic Plan, is a sampling of current budgeted initiatives. Our Mediative Question in Focus Area 3 proposed connections between our school growth plans and our District strategic plan – School plans are being prepared at present with this in mind. The second part of this Mediative question was to demonstrate alignment between student plans and our operational plans. This is in part outlined below, but will be expanded on over this year.

#### Honouring Culture and Territory

◆ **GOAL:** Achieve equitable education outcomes for all Indigenous students in MPSD

⊕ **Identified Needs:** Some Indigenous learners experience attendance barriers. Indigenous learners and families are also experiencing higher rates of mental health impacts.

⊕ **Preparation for Implementation of Indigenous Course Grad Requirement:** scheduled for September 2023. Create new BAA courses for local context. Provide support for teachers to develop greater understanding of Indigenous worldviews and perspectives.

⊕ **Plan for Support:**

→ Indigenous Student & Community Outreach Teacher (increase from .4 to 1.00 FTE)

**Cost: \$60,000**

→ Two additional Indigenous Liaison Workers (2.0 FTE)

**Cost: \$130,000**

→ Indigenous Liaison Worker - focus on Animal Service (canine) for mental health services

**Cost: \$10,000**

→ Indigenous Mental Health Hygiene Training for Staff

**Cost: TBD**

**Funding: Mental Health Grant**

⊕ **Additional Initiatives to support Honouring Culture and Territory**

- Stó:lō History, Halq'emeylem Language, Story & Culture Teacher
- Indigenous Mentor Teacher and Siwal Si'wes Teacher Librarian
- Policy consultations and engagement
- Regular meetings with Nation Education Coordinators for students living on Reserve
- Consultation with local First Nations and Siwal Si'wes Indigenous Education Advisory Council
- Middle and Secondary Indigenous Student Success Advocates
- Intentional bi-monthly cultural strengthening learning opportunities for Siwal Si'wes Staff

## Future Orientation

◆ **GOAL:** Strengthen support and services for learners to address shifting learning requirements

⊕ **Identified Need:** There are more students with diverse needs living in care.

⊕ **Plan for Support: 20 EAs, .4 Mentor Teacher, .6 SLP, and .2 Summer Assessments and 0.2 Physical Therapy**

- Additional Speech and Language Professional (SLP) (0.6 FTE) to manage growth in needs
- An Educational Assistant Mentor teacher (0.4 FTE) to support EAs with on-going training in assessment/therapy needs, emotional regulation and conflict resolution.
- Summer Psychology Assessments (0.2 FTE) to manage growth in assessment needs and to focus on Transitions -- to improve transition rates from school to school, grade to grade, and into adulthood.
- Additional Physical Therapy (PT) added (0.2 FTE) to address student accessibility considerations.

⊕ **Identified Need:** Implement updated reporting policy. Pilot project using use portfolios to communicate student learning. Many teachers will need support to implement significant changes in the use of the proficiency scale, as well as increasing student voice and ownership of learning.

⊕ **Plan for Support:** School Assessment Leads and Release Time

- Monthly release for school leads to receive training so they can share information at regular staff meetings

**Cost:** 17 teachers x \$383 x 8 months = \$52,088

**Funding:** Curriculum budget

⊕ ***Additional Initiatives to support Future Orientation***

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

## Student Centred Learning

◆ **GOAL:** Create positive learning experiences that support literate and numerate students

⊕ **Identified Need:** Students have experienced academic unfinished learning. New data from grade 10 students shows missing elements in their mathematical understanding. The Math mentor and MSS mentor teacher continue to work on strategies (including pre and post assessments in elementary, middle, and secondary).

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

- Build teacher capacity to support literacy development (Tier 1 support), and implement strategies (similar to numeracy mentor teacher role). Collaboration with LSTs, SLPs to align with Tier 2 and Tier 3 support. Continue to look for ways to support literacy development. (Currently on hold while we assess staffing shortages.)

**Cost:** \$90,000

**Funding:** Strategic Initiatives Reserve

⊕ ***Additional Initiatives to support Student Centred Learning***

- Joyful Literacy, MPSD Joyful Math to support Primary years
- Novel Approach refresher training available for teachers teaching gr. 4-9
- Assessment pilot and revised policy
- Thinking Classrooms
- Choice of electives at Secondary
- Access to music, ADST in elementary
- Schools, programmes of choice
- Expanded Mental Health Literacy Curriculum

## Effective Learning Environments

- ◆ **GOAL:** Maintain welcoming, modern, healthy, safe, and inclusive working and learning environments
  - ⊕ **Identified Need:** Students are experiencing increased anxiety, stress, and depression and are exhibiting heightened levels of emotion and decreased resiliency. Student have demonstrated serious behaviours and increased difficulty dealing with emotions.
  - ⊕ **Plan for Support:** District Principal to continue to lead social and emotional learning and trauma informed practices in schools.
    - Build school-wide classroom teacher and administrator capacity to build SEL competencies in classrooms and schools. This is Tier 1 support for all students, K-12.
    - Collect information from students, educators, and parents about knowledge of SEL to build a baseline of current understanding.
    - Support adult social and emotional skills and well-being.
- ◆ **GOAL<sup>2</sup>:** Recognize that diversity in the school community benefits all and ensure students are meaningfully included in the learning environment.
- ◆ **GOAL<sup>2</sup>:** Ensure every school is accessible so that full participation is possible.
  - ⊕ **Identified Need:** School accessibility audits are being conducted
  - ⊕ **Plan for Support:**
    - Special Education Equipment Request - Several students need accessibility accommodations. A special education equipment budget would allow responsive programming.
  - Cost:** \$25,000                      **Funding:** Local Capital
  - ⊕ **Additional Initiatives to support Effective Learning Environments**
    - Accessibility Improvements (for example EVAC chairs, adjustable desks, additional ramps, inclusive technology, etc)
    - Expansion of Inclusive Playgrounds
    - District Wide Mental Health Strategy (including Complex Care & Intervention Team)
    - Staff training schedules for new technology or initiatives

## Quality Teaching and Leadership

- ◆ **GOAL:** Support all staff to adapt to the rapidly changing educational environment and students' needs
  - ⊕ **Identified Need:** Build capacity and understanding implementing effective literacy, numeracy, and social and emotional competencies. The existing curriculum budget will support professional learning for these areas..
  - ⊕ **Plan for Support:**
    - Professional learning to support understanding of trauma informed practice and ways to de-escalate behaviour.

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

⊕ **Additional Initiatives to support Quality Teaching and Leadership**

- Curriculum support Mentor Teachers
- Special Program from the Office of BC Human Rights for hiring/staffing
- Ongoing use of Growth Plans for leaders, School Plans, departmental plans
- Afterschool workshops offered to all staff in addition to professional development
- Training for extended staff in school for SEL and TIP (clerical, bus drivers, EAs, YCWs, etc.)
- Collaboration and mentoring opportunities
- Racial Equity training for all staff

## Equity

SD75 completed the third year of the Equity Scan. The vision of this work is to identify promising practices as well as addressing barriers impacting Indigenous student achievement and success.

- ◆ **Identified Need:** Systemic barriers, inequities and discrepancies are (but are not limited to) attendance, transportation, food security, housing, employment, access to education, access to extra-curricular and community activities, access to healthcare and mental health supports, suspension rates, graduation rates etc.
- ⊕ **Plan for Support:** additional staff; created unique positions to better support Indigenous learners.
- ⊕ **Plan for Support:** complete *Equity PATH* in the next two years; engage with Indigenous rightsholders, and SD75 departments / employee groups.
- ⊕ **Plan for Support:** *Learning Opportunities* on equity, anti-racism, reconciliation and Indigenous-specific trauma. With the current investigation of potential unmarked graves at the former St. Mary's Residential School, we will need to be mindful of the impacts this may have on Indigenous learners, families and community members, and Siwal Si'wes Staff.
- ⊕ **Plan for Support:** Support for student and staff mental health has been vital in the last year and will continue to be so moving forward

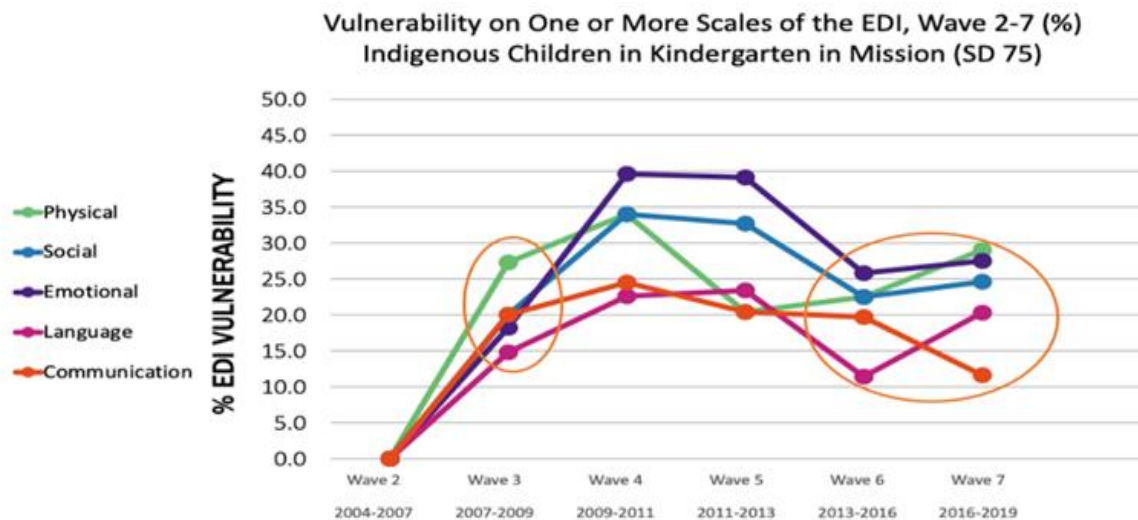
## Conclusion

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

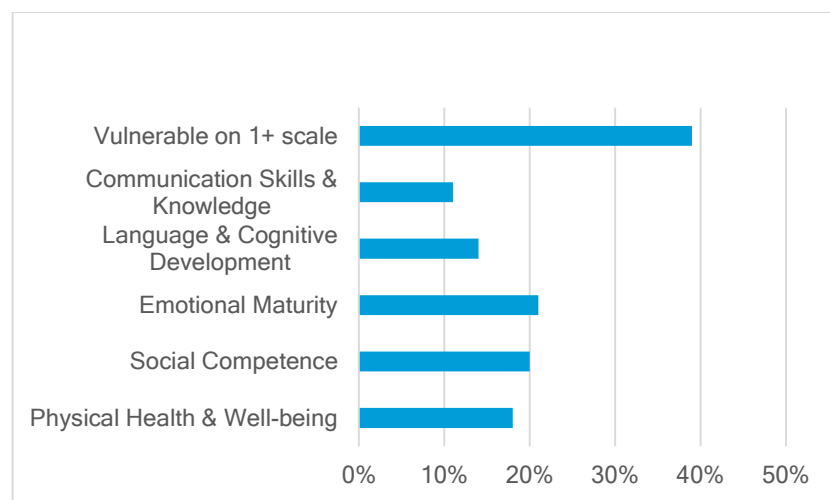
By continuing to focus on and align with our values of *Working Together, Lifelong Learning, Thinking Beyond Today, and Doing the Right Thing*, we are confident in building a better Mission for all our students.

## Appendix

### Non Provincial Data



### EDI 2022



## % Absenteeism Trends – 2021-2022 School Year

| <b>HERITAGE PARK MIDDLE GRADE 9</b> | <b>Number of Students</b>   |                           |          |
|-------------------------------------|-----------------------------|---------------------------|----------|
|                                     | <b>&gt; 40<br/>absences</b> | <b>Total<br/>Students</b> | <b>%</b> |
| All Students                        | 161                         | 217                       | 74       |
| Indigenous Students                 | 33                          | 40                        | 82       |
| Designated Students                 | 36                          | 43                        | 84       |

| <b>HATZIC MIDDLE GRADE 9</b> | <b>Number of Students</b>   |                           |          |
|------------------------------|-----------------------------|---------------------------|----------|
|                              | <b>&gt; 40<br/>absences</b> | <b>Total<br/>Students</b> | <b>%</b> |
| All Students                 | 191                         | 255                       | 75       |
| Indigenous Students          | 45                          | 51                        | 88       |
| Designated Students          | 50                          | 50                        | 100      |

| <b>MISSION SECONDARY GRADE 10</b> | <b>2021-2022 school year</b> |                           |          | <b>2020-2021 School Year</b> |                           |          |
|-----------------------------------|------------------------------|---------------------------|----------|------------------------------|---------------------------|----------|
|                                   | <b>&gt; 20<br/>absences</b>  | <b>Total<br/>Students</b> | <b>%</b> | <b>&gt; 20<br/>absences</b>  | <b>Total<br/>Students</b> | <b>%</b> |
| ENGLISH 10 All                    | 134                          | 460                       | 29%      | 81                           | 452                       | 18       |
| ENGLISH 10 Indigenous             | 40                           | 88                        | 45%      | 25                           | 73                        | 34       |
| ENGLISH 10 Designated             | 17                           | 71                        | 24%      | 63                           | 15                        | 24       |
| MATH 10 All                       | 88                           | 460                       | 19%      | 154                          | 452                       | 34       |
| MATH 10 Indigenous                | 22                           | 88                        | 25%      | 13                           | 73                        | 18       |
| MATH 10 Designated                | 9                            | 71                        | 10%      | 35                           | 63                        | 56       |

# Public Meeting of the Board of Education

## Tuesday, September 20, 2022



### ITEM 6.3      Action      File No.

TO:                Board of Education  
FROM:            Committee of the Whole  
SUBJECT:        Updated Land Acknowledgement Protocol

---

#### **Recommendation**

**THAT the updated land acknowledgement be adopted in SD75 communications**

1. **Summary:** There have been some recent and significant changes regarding local First Nations territory and lands. An agreement signed on July 21, 2021 by the Province, Leq'á:mel, Matsqui and Sumas First Nations and the City of Mission will return traditional lands to the First Nations and establish new public parklands and recreation areas. Leq'á:mel Chief Alice Thompson, Matsqui Chief Alice McKay and Sumas Chief Dalton Silver were joined by Murray Rankin, Minister of Indigenous Relations and Reconciliation, and Paul Horn, mayor of Mission, for the signing of Í:xel Sq'eq'ó, a Hul'qumi'num phrase, which translates to English as "Together We Paddle." The agreement is unique in that it brings together First Nations, the Province and the local government. Under the agreement, the Province will transfer approximately 60 hectares of Crown land to the LMS Society, which represents the three First Nations. As such, the Siwal Si'wes Indigenous Advisory Council agreed to revise the district's land acknowledgment to reflect this new agreement, and include Sumas First Nation in the land acknowledgment. Additionally, Elder Cheryl Gabriel from Kwantlen First Nation advised that when we acknowledge First Nation lands, they should be named geographically, from East to West. The new protocol has been reviewed at the recent Committee of the Whole.
2. **Background:**
3. **Options:**
4. **Analysis and Impact:**
  - a. Strategic Plan Alignment
  - b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
  - c. Funding Guidelines, Costing, & Budget Impact
  - d. Policy, Legislation, Regulation
  - e. Organizational Capacity
  - f. Risks
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
  - g. Benefits
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
5. **Public Participation:**
6. **Implementation:**
7. **Attachments:**
  - a. Updated Land Acknowledgement Protocol





Siwal Si'wes (Our forefathers' Teachings)

## **Indigenous Protocols for Board Meetings – Mission Public School District (MPSD)**

### **PART A.**

At the start of the agenda the following message should be said, if the meeting is being held at the SBO or at one of the schools NOT listed in Part B (below):

*Mission Public School District is located on the Traditional, Ancestral, Unceded, and Shared lands of the Stó:lō people, of Sq'éwlets, Leq'á:mel, Sema:th, Matheqwí and Qwó:ltl'el First Nations, peoples of this land since time immemorial.*

### **PART B.**

If the meeting is being held on one of the following sites, it should be read as follows:

- **Deroche** - Mission Public School District is located on the Traditional, Ancestral, Unceded, and Shared lands of the Stó:lō people, of Sq'éwlets, Leq'á:mel, Sema:th, Matheqwí and Qwó:ltl'el First Nations, peoples of this land since time immemorial. Specifically, Deroche Elementary is on the lands of Sq'éwlets and Leq'á:mel First Nations.
- **Dewdney** – Mission Public School District is located on the Traditional, Ancestral, Unceded, and Shared lands of the Stó:lō people, of Sq'éwlets, Leq'á:mel, Sema:th, Matheqwí and Qwó:ltl'el First Nations, peoples of this land since time immemorial. Specifically, Dewdney Elementary is on the lands of Leq'á:mel First Nations.
- **Silverdale** - Mission Public School District is located on the Traditional, Ancestral, Unceded, and Shared lands of the Stó:lō people, of Sq'éwlets, Leq'á:mel, Sema:th, Matheqwí and Qwó:ltl'el First Nations, peoples of this land since time immemorial. Specifically, Silverdale Elementary is on the lands of Qwó:ltl'el First Nations.
- **Stave Falls** - Mission Public School District is located on the Traditional, Ancestral, Unceded, and Shared lands of the Stó:lō people, of Sq'éwlets, Leq'á:mel, Sema:th, Matheqwí and Qwó:ltl'el First Nations, peoples of this land since time immemorial. Specifically, Stave Falls Elementary is on the lands of Qwó:ltl'el First Nations.

**ITEM 6.4                      Action    File No.**

TO:                      Board of Education  
FROM:                  T. Loffler, Board Chair  
SUBJECT:              Letter to Premier Horgan, Minister Whiteside

---

**Recommendation**

**THAT the Board of Education write a letter to Premier John Horgan and Minister Whiteside, requesting that in light of the anticipated Provincial surplus, that the Province fulfill the MLAs campaign election promise to replace Mission Senior Secondary with a new school.**

1. **Summary:** The Board Chair would like to further advocate for Mission Secondary School replacement, after a [BC Quarterly Report has been published](#).
2. **Background:**
3. **Options:**
4. **Analysis and Impact:**
  - a. Strategic Plan Alignment
  - b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
  - c. Funding Guidelines, Costing, & Budget Impact
  - d. Policy, Legislation, Regulation
  - e. Organizational Capacity
  - f. Risks
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
  - g. Benefits
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
5. **Public Participation:**
6. **Implementation:**
7. **Attachments:**

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

**June 21, 2022, 6:30 pm**  
**Heritage Park Middle School**  
**33700 Prentis Avenue, Mission, BC**

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

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

**Others Present:**        **MTU Vice-President, Shannon Bowsfield, MTU President, Nansy Gibson, Principal, Linda Hamel**

**1.      CALL TO ORDER**

The meeting was called to order at 6:31 pm by the Chairperson. The Chair acknowledged that Mission Public Schools is on the traditional, ancestral, unceded and shared lands of the Stó:lo people, which include Sq'éwlets, Leq'á:mel, Sema:th, Matheqwí, and Qwó:ltl'el First Nations. Also honored the Indigenous Peoples Day.

**2.      ADOPTION OF AGENDA**

**MOVED and Seconded that the Agenda be adopted as presented.**

**CARRIED**

**3.      DELEGATIONS/PRESENTATIONS**

**4.      UNFINISHED BUSINESS**

4.1      Trustee Code of Ethical Conduct Policy

**MOVED and Seconded THAT the amended Trustee Code of Ethical Conduct be approved.**

**CARRIED**

Staff Integrated feedback and created an easy-to-follow procedure within the policy.

4.2 Halq'eméylem Language, Story, and Culture Policy

**MOVED and Seconded That the Stó:lo History and the Halq'eméylem Language, Story, and Culture Policy be approved in principle, circulated through the school district's public engagement website Engage.mpsd.ca for public comments, and returned to the September Committee of the Whole Meeting before being considered for final approval at the September Board meeting.**

**CARRIED**

The Board appreciated approving this policy in Principle on the Indigenous Peoples Day to help with the reconciliation. Children are learning and embracing the Indigenous culture at an early age.

**5. STAFF REPORTS**

5.1 Reporting out from Closed Meeting

At the June 21, 2022, Closed meeting of the Board of Education Personnel and Student matters were discussed.

5.2 2022/2023 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 2022/2023 be carried out in one meeting.**

**CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2022/2023 be approved as read a first time.**

**CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2022/2023 be approved as read a second time.**

**CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2022/2023 be approved as read a third time and finally adopted.**

**CARRIED**

The Bylaw is presented after several collaborative meetings over the last couple of months. All supplemental information is provided. This budget is balanced. It does not have additional revenue. Some growth is projected. Adjustments will be made with amended budget. The Bylaw needs to be submitted by June 30, 2022.

Suggestions were made re: p. 36 - In the future, information can be provided about the sustainability of items we spend money on.

p. 46 International program - in the future, add information about sustainable one-time expenses and to indicate that the change is from the prior year's amended budget.

**5.3     2023/2024 Capital Plan Submission**

**MOVED and Seconded THAT the following resolutions be approved:  
THAT the following Major Capital Projects be submitted to the Ministry of Education for consideration of funding in the 2023-2024 five-year capital plan, in priority order in each category:**

- Addition: Albert McMahon Elementary**
- New School: Cedar Valley Elementary School**
- Replacement / Renovation:             Mission Senior Secondary  
   Hatzic Elementary School**
- Site Acquisition:**
  - Hatzic Area – for Hatzic Elementary Replacement**
  - Mission Secondary – for MSS Replacement**
  - Silverdale Central Neighbourhood**
  - New site for new development in Central Neighbourhood Plan**
  - Second new site for new development in Central Neighbourhood Plan**

**CARRIED**

**THAT the following Building Envelope Capital Projects be submitted to the Ministry of Education for consideration of funding in the 2023-2024 five-year capital plan.**

- Building Envelop Program:             Albert McMahon Elementary  
   Ferndale Elementary**

**CARRIED**

**5.4     Superintendent Year End Report**

The Superintendent provided a brief verbal Year-End Report, recognizing Mission Public Schools' staff's hard work and recapping the year's Accomplishments and Challenges.

Programs and Plans for the coming year include

- Summit Summer School
- Equity Path
- Riverside Redesigns underway
- Continue Safe Schools training and programming

#### Closing Observations

"Mission Public Schools is a fantastic organization with both tremendous staff and potential. A number of significant changes in the last few years hold much promise for the ongoing support and success of our students. The District continues to function well. It is my hope as normalcy returns, we can push from 'staying afloat' to 'pressing forward'. "

Angus Wilson

## 6. NEW BUSINESS

### 6.1 Students International Travel - Global Education Trip to Vietnam

**MOVED And Seconded THAT the International Travel Application organized by Kevin Matheny be approved.**

#### **CARRIED**

### 6.2 Framework for Enhancing Student Learning - Peer Review Feedback Report

The Board reviewed the Feedback report. This work is the guidepost and the work of the Boards of Education. Our district's peer review was very well received by the peer review team.

The Budget Document p. 21 and budget alignment of needs with the strategic plan will be great to add to the FESL report.

Participation in FSAs, cohort participation is what we need to focus on.

### 6.3 Meeting Schedule for 2022/2023

**MOVED and Seconded THAT the scheduled meetings of the Board of Education and the Committee of the Whole for 2022-2023 be approved.**

#### **CARRIED**

The schedule will be revisited by the new Board in the fall. September 20th and 27th meetings will address Financial Statements and the FESL Report - significant business needs to be taken care of. October 18th meeting can be cancelled if necessary

### 6.4 2022-2023 Annual Board Work Plan

**MOVED and Seconded THAT the draft Annual Board Work Plan for 2022/2023 be approved in principle and referred to the September Committee of the Whole meeting for finalization.**

#### **CARRIED**

## **7. MINUTES OF PREVIOUS MEETINGS**

### **7.1 Board of Education Public Meeting Minutes, May 17, 2022**

**MOVED and Seconded that the Board of Education Public meeting minutes dated May 17, 2022, be approved.**

**CARRIED**

## **8. INFORMATION ITEMS**

### **8.1 Draft OCP - Silverdale Central Neighbourhood Plan**

Identified sites for 4 additional elementary schools, a middle school and a high school. We are hoping the Ministry will help with purchase of sites for these planned schools.

When we get referrals for development - we provide input about safe routes to schools. The Parr Ave development, Cedar Valley - subdivisions should have walkways and easier ways to get to school.

## **9. CORRESPONDENCE**

## **10. COMMITTEE MINUTES/LIAISON REPORTS**

- June 21 - celebrating indigenous culture, values, festivities in the community
- \*\*\* Note: Do not schedule Board meetings on June 21 in the future.\*\*\*
- May 26 - Chamber of Commerce networking event
- June 1 - Scholarship awards ceremony with Mission Community Foundation – MCF received a huge donation cheque
- Vice-Principal interviews
- BCSTA Fraser Valley Branch Meeting
- External: Rotary, Mission Heritage Foundation
- June 1 - Job Fair at MSS
- June 2 - BCSTA Board Chairs zoom call
- Transit Committee meeting
- June 6 - Capstone projects at MSS
- June 6-9 - media interviews re: MSS project deferral
- June 7 - Trustee Presentation with Angus Wilson
- June 8, 9 - Student Capstone Presentations at MSS
- June 8 - CUPE Retirement Event
- June 8 - Indigenous Grad Ceremony
- June 9 - TTAC meeting
- Siwal Si'wes
- June 9 - Fraserview Student recognition
- June 15 - Fraserview commencement
- June 16 - Truth & Reconciliation planning
- June 16 - MPSD Retirement Dinner
- Joint SD and City of Mission meeting
- Mission Literacy in Motion AGM
- Joint MLA and School Board meeting
- Mission Community Foundation AGM

- BCSTA Satisfaction and Strategic Planning Survey
- June 23 - meeting with Jesse Sidhu, Executive Director Mission Chamber of Commerce
- June 23 - Riverside commencement
- June 25 - MSS commencement
- July 7 – Representing BCSTA Dinner

**11. ANNOUNCEMENTS**

**12. QUESTION PERIOD**

Clarification: Sep 6, 2022, at 8:30 am a Special Closed Meeting of the Board of Education has been scheduled.

**13. ADJOURNMENT**

**MOVED and Seconded that the Board adjourn the meeting.**

**CARRIED**

The meeting adjourned at 7:25 pm

---

Chair, Board of Education

---

Secretary-Treasurer

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



# Public Meeting of the Board of Education

## Tuesday, September 20, 2022



### ITEM 8.1 Information

File No. 1100.15

TO: Board of Education  
FROM: C. Becker, Secretary-Treasurer  
SUBJECT: Trustee Remuneration Update

#### 1. Summary:

In accordance with Board Policy 1.8 Trustee Remuneration, effective July 1, 2022, trustee remuneration was increased by the BCCPI change between December 2021 and December 2020 (138 Dec 2021), a rate increase of 3.92% from the previous year. The annual remuneration for the 2022/2023 school year is as follows:

| Year | Trustee Remuneration - July 1 |            |          |
|------|-------------------------------|------------|----------|
|      | Chair                         | Vice-Chair | Trustee  |
| 2022 | \$20,778                      | \$18,837   | \$17,533 |

#### 2. Background:

#### 3. Options:

#### 4. Analysis and Impact:

- a. Strategic Plan Alignment
- b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
- c. Funding Guidelines, Costing, & Budget Impact  
Index change calculation: Dec 2021 BCCPI = 138  
Dec 2020 BCCPI = 132.8  
Index change  $138 - 132.8 = 5.2$   
Rate -  $5.2/132.8 = 3.92\%$   
  
Budget impact: Chair \$ 20,778 – 19,995 = \$ 783  
Vice chair 18,837 – 18,127 = 710  
Trustees 17,533 – 16,672 x 3 = 661 x 3 = \$1,983  
Total budget impact of the increase \$3,476
- d. Policy, Legislation, Regulation
- e. Organizational Capacity
- f. Risks
  - i. Organizational
  - ii. Reputational
  - iii. Strategic
- g. Benefits
  - i. Organizational
  - ii. Reputational
  - iii. Strategic

#### 5. Public Participation:

#### 6. Implementation:

#### 7. Attachments: 1.8 Trustee Remuneration & Benefits Policy

|                 |  |            |
|-----------------|--|------------|
| <b>Section:</b> | <b>Governance</b>                        |            |
| <b>Title:</b>   | <b>Trustee Remuneration and Benefits</b> | <b>1.8</b> |

## Purpose

To outline Remuneration and Benefits for Trustees.

## Policy

- Effective July 1, 2021, the annual remuneration for each trustee is as follows:

|            |           |
|------------|-----------|
| Chair      | \$ 19,995 |
| Vice Chair | \$ 18,127 |
| Trustee    | \$ 16,872 |

The remuneration will be adjusted annually, beginning July 1, 2022, by the percentage change to the BC Consumer Price Index at December 31 for the previous year.

*Example the July 1, 2022 rate adjustment will be the change in the BC Consumer Price Index between December 2021 and December 2020.*

- The Board of Education can suspend the increases, should it find that the financial health of the School District is declining.
- Trustees may obtain extended health and dental benefits as follows:
  - Pacific Blue Cross, Blue Choice – Core Extended, Enhanced Prescription Drug Option, and Enhanced Dental Option.
  - Trustees pay 20% of the premiums and Mission Public Schools pays 80% of premiums.

## Guidelines

- The rate for the annual adjustment is the Canadian Consumer Price Index for BC, by geography, all-items, monthly percentage change, not seasonally adjusted for the December xxx1 to December xxx2.

**Date of Board Approval: December 14, 2021**

**ITEM 8.2                      Information    File No.**

TO:                      Board of Education  
FROM:                  T. Loffler, Board Chair  
SUBJECT:              FSA Letter to parents – Foundation Skills Assessment

---

1. **Summary:** The Board Chair discussed the significance of the Foundation Skills Assessment in November 2021, after [FNESC expressed their need for data and support for the FSA](#). The Board passed a motion to write a letter to parents explaining how vital the results from these assessments are, as both the Ministry and FNESC rely on the data to support student equity.
2. **Background:** The FSA was begun in 2000 as a series of standardized tests for grades 4,7, and 10 in reading, writing, and mathematics. Grade 10 was removed more recently. It has faced criticisms for various reasons, most particularly being tied to the Fraser Institute's school performance measures. Overall participation in the FSA has declined due to messaging from the BCTF province wide, and Covid has also discouraged participation as well. The data is still utilized at both the District and Provincial level for evidence based decision making, and it continues to be reported home to parents.
3. **Options:**
4. **Analysis and Impact:**
  - a. Strategic Plan Alignment
  - b. Q'pethet Ye Tel:exw, Gathering to Understand: A Framework for Creating a Culture of Equity
  - c. Funding Guidelines, Costing, & Budget Impact
  - d. Policy, Legislation, Regulation
  - e. Organizational Capacity
  - f. Risks
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
  - g. Benefits
    - i. Organizational
    - ii. Reputational
    - iii. Strategic
5. **Public Participation:**
6. **Implementation:**
7. **Attachments:** Letter to Parents

September 16, 2022

Dear Parents and Community Members,

The Foundation Skills Assessment (FSA) was begun in 2000 at grades 4, 7, and 10 as a series of standardized tests that would report to parents how their child was doing in the areas of reading, writing, and numeracy. It has faced criticism over the years for both flaws inherent in any standardized test (not reflective of the whole student, a snapshot, flawed assessment, and so on) and also because of the enormous weight the right-wing think tank the Fraser Institute put on it, rating schools on the basis of FSA results. Grade 10 was eventually removed from the FSA, but grade 4 and 7 have continued on. Concerns about the FSA have in turn meant some students do not participate, which makes overall results less valid for schools and school districts to understand and support struggling students.

In the past few years, the First Nations Education Steering Council (FNESC) has expressed their concern over a decline in participation in the FSA. Some sort of standardized testing is vital for Districts to be accountable to the communities they serve, and for true equity to emerge in British Columbia as a whole. Mission Public Schools' Board of Education discussed the significance of the Foundation Skills Assessment in November 2021 in relation to FNESC expressing their need for data and support for the FSA. The Board agreed to write a letter to parents explaining how vital the results from these assessments are, as both the Ministry and FNESC rely on the data to support student equity.

The British Columbia Teachers Federation (BCTF) has long opposed the FSA, and it is certainly true that organizations like the Fraser Institute misrepresent their significance. The BCTF has been effective at messaging parents to not participate in the FSA, but unfortunately, this undermines the very students who could most benefit from the Assessments. The data is still utilized at both the District and Provincial level for evidence-based decision making, and it continues to be reported home to parents. FNESC also needs data for Grade 4 and Grade 7 and is very supportive of the FSA, which is a valuable system-wide measurement from FNESC's perspective. While the FSA is not the only data, and needs to be used in conjunction with other information – most teachers use a wide variety of formal and informal methods to effectively assess student progress and to meet individual student needs – it still creates some province wide measures that FNESC and others can use to help understand where support may be needed locally and provincially.

Thus, in November of 2021, the First Nations Leadership Council, the British Columbia Assembly of First Nations, the First Nations' Summit, and the Union of British Columbia Indian Chiefs submitted a letter to the Minister of Education and Childcare to express their concerns regarding the ongoing targeted campaign to cancel the (FSA) in BC public schools. The letter indicates that the cancellation of the FSA is contrary to the views of First Nations leadership and the legal commitments of the Province, which specifically address the FSA.

Therefore, the Board of Education of School District 75 (Mission) would like to express its support for the position of FNESC and encourage all parents to allow their children to fully participate in the FSA as part of our ongoing efforts to improve the education of all students in our community. If you have questions about the FSA, or the position of the Board of Education, please don't hesitate to reach out to [trustees@mpsd.ca](mailto:trustees@mpsd.ca) to discuss further. Thank you for your attention to this important issue.

Sincerely

Tracy Loffler, Chair

On behalf of the Board of Education

# Spá:th, alwes

**Spá:th**, (the Bear) teaches us **alwes** (courage). Courage is the ability to face danger, fear, or changes with confidence and bravery. The Bear provides many lessons in the way it lives, but courage is the most important teaching it offers. Though gentle by nature, the ferociousness of a mother Bear, when one of her cubs is approached, is the true definition of courage, as she will fearlessly protect their cubs against larger bears and other dangers. To have the mental and moral strength to overcome fears that prevent us from living our true spirit as human beings is a great challenge that must be met with the same vigour and intensity as a mother Bear protecting her cub. Living of the heart and living of the spirit is difficult, but the Bear's example shows us how to face any danger to achieve these goals. Additionally, the bear also reminds us to be playful and to rest when needed.



*Student Artist: Kai House, HMS*

Spá:th is captured in the design created by Ovila Mailhot, Coast Salish graphic artist, originally from Seabird Island reservation in British Columbia, whose roots are both of Stó:lō & Nlaka'pamux Nation. There are four bears depicted in this spindle whorl inspired design.





July 12, 2022

Ref: 281549

Tracy Loffler, Chair  
Board of Education  
School District No. 75 (Mission)  
**Email: [tracy.loffler@mpsd.ca](mailto:tracy.loffler@mpsd.ca)**

Dear Tracy Loffler:

Thank you for your letter addressed to the Honourable John Horgan, Premier, of June 1, 2022, regarding the deferral of the Mission Senior Secondary School (Mission Secondary) Seismic Replacement project. I recognize the frustration this has brought for the Board of Education and the larger community of Mission and appreciate the time you have taken to communicate the needs of your District.

The Mission Secondary project was first supported by the Ministry of Education and Child Care in March 2019 as a Seismic Mitigation project. The Mission School District was directed to proceed to Stage 1 of business case development, known as a Concept Plan, with a view to finalizing the Concept Plan by Summer 2020. The District was advised to explore multiple options in the Concept Plan, including a seismic upgrade with an addition, a seismic upgrade with a partial replacement and addition, and a full seismic replacement. Pending completion and approval of the Concept Plan, the next stage in business case development was for the District to develop a Project Definition Report, which is intended to further define the scope and costs of the project in preparation for funding approval.

The 2022/23 5-Year Capital Plan intake saw severe enrolment pressures in many communities across the province as well as pressing life safety concerns at existing school facilities. These pressures are required to be accommodated within finite capital allocations, ultimately resulting in a small number of concept plans or business cases being delayed.

Moving forward, the Mission Secondary project request may be included in the District's 2023/24 Capital Plan Submission as a replacement project, alongside other capital priorities for the District. The Ministry will consider this funding request as part of the next budget cycle, alongside requests from all 60 provincial school districts.

If you have any questions or require further information, please contact Chris Brown, Assistant Deputy Minister, Resource Management Division by email at [Chris.Brown@gov.bc.ca](mailto:Chris.Brown@gov.bc.ca).

.../2

In closing, I would like to thank you for your commitment and dedication to School District No. 75 (Mission) and the students of Mission Secondary.

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer Whiteside". The signature is fluid and cursive, with the first name "Jennifer" written in a larger, more prominent script than the last name "Whiteside".

Jennifer Whiteside  
Minister

pc: Chris Brown, Assistant Deputy Minister, Resource Management Division  
Francois Bertrand, Executive Director, Capital Management Branch  
Capital Management Branch





August 29, 2022

Ref: 283291

**To: All Board Chairs, Superintendents and Secretary-Treasurers**

Dear Colleagues:

Families across British Columbia are facing unprecedented global inflation challenges. I see and appreciate the remarkable work boards of education and school district and front line staff have done to support their communities navigate these pressures. To further assist with these efforts, I am pleased to announce our government's \$60 million dollar Student and Family Affordability Fund for BC public schools.

We have heard you regarding the challenges and pressures families and your communities are experiencing. And we know we need to help as you collectively seek innovative ways to feed more children, help those needing school supplies and give families that extra help they need. The Student and Family Affordability Fund is designed to do just that. There is nothing more important than assuring students are supported in their learning journey in these challenging times.

School districts and local schools know their student and family communities best. The Student and Family Affordability Fund is to be used to expand and enhance school meals and food programs, and support the provision of school supplies to students, directly offsetting costs to parents, guardians, and students. Districts may also use the fund to offset fees related to the learning experience, such as the cost of field trips, to ensure that all students can participate in such opportunities. Existing mechanisms. Such as school district hardship policies, should be utilized when allocating the funding.

Meaningful engagement with your First Nation partners and Indigenous groups will be critical to the success of this program. Please also ensure you connect with your local DPAC. Barrier-free access to this program in a stigma free manner is key to ensuring students and families get the support they need, and I thank-you in advance for your work in this regard. More details are already available from the Ministry team members to explain the details around the Student and Family Affordability Fund and more will follow this week.

.../2

Thank you for the hard work you and your teams have done over the summer to prepare schools for the upcoming year, and I want to assure you I have always kept your needs top of mind as together we navigate the important work of providing students and their families the necessities they need to thrive and succeed.

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer Whiteside". The signature is fluid and cursive, with the first name "Jennifer" written in a larger, more prominent script than the last name "Whiteside".

Jennifer Whiteside  
Minister

pc: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care  
Chris Brown, Assistant Deputy Minister, Resource Management