



The Board of Education of School District No. 61 (Greater Victoria)
Regular Board Meeting, Monday, September 17, 2012 @ 7:30 p.m.
Tolmie Boardroom, 556 Boleskine Road

AGENDA

A. COMMENCEMENT OF MEETING

The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.

- A1. Approval of the Agenda (p 01-03)
- A2. Approval of the Minutes
 - a) Approval of the June 18, 2012 minutes (p 04-10)
- A3. Business arising from the Minutes
- A4. Student Achievement
 - a) Cedar Hill Middle School Clan Week – Tom Aerts and Students
- A5. Community Presentations (5 minutes per presentation)
- A6. Trustees' Reports

B. CHAIR'S REPORT

C. BOARD COMMITTEE REPORTS

- C1. Joint Education Policy Development and Operations, Policy and Planning Committee
 - a) Minutes from the September 10, 2012 meeting – information only (p 11-20)
 - b) Recommended Motions: (p 21-25)
 - i) That the Board of Education of School District No. 61 (Greater Victoria) adopt the revised Policy 2120.030, District Principal of Learning Initiatives.

Note: This meeting is being audio recorded.

- ii) That the Board of Education of School District No. 61 (Greater Victoria) directs senior management to review all Board practices, policies and bylaws with respect to the Board's interaction with the Public with the view to clarify, educate and, if necessary, recommend any improvements to these practices and policies.

- c) Capital Project Bylaw No. 126471 – Carbon Neutral Capital Program (p 26-27)

Recommended Motions:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 126471, being a bylaw for the Carbon Neutral Capital Program Energy Study in the amount of \$7,317.

Motion to be Carried Unanimously

That Capital Project Bylaw No. 126471, being a bylaw for the Carbon Neutral Capital Program Energy Study in the amount of \$7,317 be:

READ A FIRST TIME THE 17th day of September, 2012;

READ A SECOND TIME THE 17th day of September, 2012, and

READ A THIRD TIME, PASSED AND ADOPTED THE 17th day of September, 2012 and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

- d) Capital Project Bylaw No. 126511 – Playground Equipment Funding (p 28-30)

Recommended Motions:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 126511, being a bylaw for playground equipment funding in the amount of \$122,451.

Motion to be Carried Unanimously

That Capital Project Bylaw No. 126511, being a bylaw for playground equipment funding in the amount of \$122,451 be:

READ A FIRST TIME THE 17th day of September, 2012;

READ A SECOND TIME THE 17th day of September, 2012, and

READ A THIRD TIME, PASSED AND ADOPTED THE 17th day of September 2012 and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

D. DISTRICT LEADERSHIP TEAM REPORTS

D1. Associate Secretary-Treasurer's Report

- a) 2011/12 Audited Financial Statements - Office of the Auditor General (p 31-65)

Recommended Motions:

That the internally restricted surplus appropriation as shown on Statement 1 of the Financial Statements, being held for school level funds (Note A), unspent project budgets (Note B), purchase order commitments (Note C), and the previously approved budgeted surplus (Note D) be approved.

Note: This meeting is being audio recorded.

That the June 30, 2012 unrestricted operating surplus of \$1,336,261 be carried forward to be applied towards the 2013/2014 projected deficit. (The deficit is forecast to be in the \$7 million range.)

That the audited financial statements of the Board of Education of School District No. 61 (Greater Victoria), for the year ended June 30, 2012, be approved.

And that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to execute these statements, where applicable, on behalf of the Board.

b) Statement of Financial Information

(p 66-89)

Recommended Motion:

That the Board of Education of School District No. 61 approves the schedules as required by the Financial Information Act for the period July 1, 2011 to June 30, 2012.

E. REPORTS FROM TRUSTEE REPRESENTATIVES

F. NEW BUSINESS/NOTICE OF MOTIONS

F1. School District No. 61 Class Data Report – Trustee Nohr

That the Board of Education of School District No. 61 (Greater) Victoria, develop a class size and class composition report, to include the distribution of students by grade level as well as those identified as ESL, ELL, international students, students with IEPs including gifted students and the allocation of educational assistants for the October, 2012 public board meeting.

F2. Question and Answer Period – Trustee Loring-Kuhanga

That the Board of Education of School District No. 61 (Greater Victoria) public board meeting agenda include a standing item for 2 Question and Answer periods to allow for public questions: at the beginning of every meeting and at the end of every meeting. Also to amend By-Law 9360 regarding Agenda format that includes two Question and Answer periods.

G. COMMUNICATIONS

H. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

I. ADJOURNMENT

Note: This meeting is being audio recorded.



The Board of Education of School District No. 61 (Greater Victoria)
June 18, 2012 Regular Board Meeting - Tolmie Boardroom, 556 Boleskine Road

MINUTES

Present:

Trustees Peg Orcherton, Chair, Bev Horsman, Vice-Chair, Catherine Alpha, Tom Ferris, Elaine Leonard, Edith Loring-Kuhanga, Michael McEvoy, Diane McNally, Deborah Nohr

Administration:

John Gaipman, Superintendent of Schools/Secretary-Treasurer, Sherri Bell, Deputy Superintendent, Pat Duncan, Associate Superintendent, Deborah Courville, Associate Superintendent, Debra Laser, Associate Secretary- Treasurer, Kyle Cormier, Director of Human Resource Services, Seamus Howley, Director of Facilities, Vicki Hanley, Recording Secretary

The meeting was called to order at 7:38 p.m.

Chair Orcherton recognized and acknowledged the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.

Introductions were made around the Board table.

A. COMMENCEMENT OF THE MEETING

A1. Approval of the Agenda

It was moved and seconded:

That the June 18, 2012 Agenda be approved with the following changes/additions:

A5. Community Presentations

- v) Michelle Milne, Parent, Anaphylaxis
- vi) Karen Weiss, Parent, Consent

A6. Trustees' Report

- a) Trustee Nohr
- b) Trustee Ferris
- c) Trustee McNally
- d) Trustee Horsman

Motion Carried

A2. Approval of the Minutes

- a) It was moved and seconded:

That the May 22, 2012 Regular Minutes be approved.

Motion Carried

A3. Business arising from the Minutes

None.

A4. Student Achievement

Associate Superintendent Duncan introduced Cheryl Nigh, a science teacher from Gordon Head Middle School. Ms. Nigh introduced two of our grade nine science students and spoke of their success at the Vancouver Island Regional Science Fair. Matt and Andrea presented a slideshow outlining their experiment of improving reading success in grade one students. Chair Orcherton thanked Matt and Andrea for attending the meeting and sharing their experiment with the Board.

A5. Community Presentations

- i) Dr. Bharat Chandramouli, Council of Canadians, Victoria Chapter, congratulated and thanked the Board for passing the Comprehensive Economic Trade Agreement (CETA) motion at the June Operations, Policy and Planning Committee meeting. Dr. Chandramouli provided background information about CETA and the effect it may have on school boards.
- ii) Barbara Mitchell Pollock, Council of Canadians, Victoria Chapter, provided a brief history of the Council of Canadians and what they represent. Ms. Mitchell Pollock proposed an amendment to the CETA motion that was approved at the June Operations, Policy and Planning Committee meeting and provided a written document to the Board.
- iii) Tara Ehrcke, President, Greater Victoria Teachers' Association, spoke regarding a meeting she recently attended which outlined the allocation of funds for the Learning Improvement Fund. Ms. Ehrcke reiterated the GVTA's position on class size and composition.
- iv) Michelle Milne, parent, spoke of a proposal to increase awareness in schools with children that have anaphylaxis. Ms. Milne provided a sample handout that could be sent home to parents at the beginning of each school year.
- v) Karen Weiss, parent, provided handouts to the Board with respect to Wi-Fi and the potential health risks to children. Ms. Weiss urged the Board to consider having one school in the District Wi-Fi free.

A6. Trustees' Reports

Trustee Horsman extended her gratitude to the Board for their support at last month's meeting by wearing funky hats and she was pleased to report that \$500 was raised that evening.

Trustee Nohr thanked the speakers who attended and spoke at the meeting this evening. Trustee Nohr reported that she attended events at Frank Hobbs, Craigflower, Margaret Jenkins, Sir James Douglas, Esquimalt High and the District retirement tea.

Trustee Ferris extended thanks to the teaching staff in our District schools for the great job that they do and to the District Leadership Team for the support they provide to the Board.

Trustee McNally reported that she attended several events including a grad ceremony at UVIC, a Healthy Advisory Committee meeting at Saanich and the District retirement tea. Trustee McNally also visited Cloverdale Elementary and Esquimalt High for their grad ceremony and the student lead quintet concert.

Trustee Loring-Kuhanga reported that she attended the District Aboriginal grad ceremony at SJ Willis and thanked Nella Nelson and her staff for their efforts. Trustee Loring-Kuhanga also attended the Esquimalt High School pole raising and wall mural dedication.

B. CHAIR'S REPORT

Chair Orcherton reported that as a result of a motion passed at the May 22nd 2012 Board meeting the public can now read advocacy letters and responses on our District website. Chair Orcherton also highlighted some of the meetings and year end events that she attended over the past month including attending an Oak Bay High replacement Advisory Committee meeting, a meeting with the Mayor of Esquimalt, Barb Desjardins and the District retirement tea.

Chair Orcherton thanked the Trustees, Senior Administration, District staff, teachers, students and parents and wished everyone a safe and happy summer.

C. BOARD COMMITTEE REPORTS**C1. Education Policy Development Committee meeting**

- a) The June 4, 2012 meeting minutes were presented for information.
- b) Trustee Alpha referred to the minutes from the meeting and presented the following motion. Discussion ensued amongst the Trustees with questions being asked and answered by Deputy Superintendent Bell.

That the Board of Education School District 61 (Greater Victoria) approves the 2012-2013 Achievement Contract.

Motion Carried

For: Trustees Ferris, McNally, McEvoy, Loring-Kuhanga, Leonard, Horsman and Orcherton

Against: Trustees Alpha and Nohr

C2. Operations, Policy and Planning Committee meeting

- a) The June 11, 2012 meeting minutes were presented for information.
- b) Trustee Leonard referred to the minutes from the meeting and presented the following motion. Discussion ensued amongst the Trustees.

- i) That the Board of Education of School District No. 61 (Greater Victoria) approves the submission of the Needs Budget letter and costing to the Minister of Education with the addition of Note 3: "The budget costing reflects the input received from the consultative process with our educational partner groups, school planning councils and the public".

Motion Carried

For: Trustees Ferris, McNally, McEvoy, Loring-Kuhanga, Nohr, Alpha, Horsman and Orcherton

Against: Trustee Leonard

Trustee Leonard presented the following motion.

- ii) That the Board of Education of School District No. 61 (Greater Victoria) approves the 2012/2013 Board of Education and Standing Committee meeting dates.

Motion Carried Unanimously

Trustee Leonard presented the following motion.

- iii) That the Board of Education of School District No. 61 (Greater Victoria) write a letter to the Ministry of Education asking that School Districts in British Columbia be exempted from the Comprehensive Economic and Trade Agreement (CETA) because of implications on the Board's ability to hire local trades people and purchase local goods and services. That the Board will copy the BCSTA, Public School Boards, and members of Parliament.

Trustee Horsman proposed an amended version of the motion. A discussion ensued amongst the Trustees.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) request Prime Minister Harper to change the terms of the draft Comprehensive Economic and Trade Agreement (CETA) from any restrictions in the CETA agreement that will not protect the autonomy of School District No.61. Further, this Board of Education requests that all school districts in British Columbia be exempted. That this resolution be sent to the provincial and federal government ministers responsible for the CETA negotiations, the British Columbia School Trustees Association and any other relevant bodies for consideration and circulation.

Motion Carried Unanimously

D. DISTRICT LEADERSHIP TEAM REPORTS

D1. Specialty Academy Fees

Associate Superintendent Duncan reviewed the schedule of fees and letters from the School Planning Councils. Discussion ensued amongst the Trustees with questions being asked of Associate Superintendent Duncan.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) makes available to the public via the District website, the schedules of fees that have been approved by the School Planning Councils for the District's Specialty Academy programs.

Motion Carried

For: Trustees Ferris, McEvoy, Nohr, Leonard, Alpha, Horsman and Orcherton
Against: Trustees McNally and Loring-Kuhanga

D2. Learning Improvement Fund

Deputy Superintendent Bell provided the Trustees with a tentative expenditure plan for 70% of the Learning Improvement Fund and summarized the discussions that have occurred to date at the school level. Discussion ensued amongst the Trustees with questions being asked and clarification of the process being explained by Deputy Superintendent Bell.

E. REPORTS FROM TRUSTEE REPRESENTATIVES

None.

F. NEW BUSINESS/NOTICE OF MOTIONS

F1. Needs Budget/District Website – Trustee Nohr

Trustee Nohr presented and explained her motion.

It was moved and seconded:

That the Board of Education of School District 61 place the Needs Budget on the District website with a link to the advocacy page and the Chair's letter to the Minister of Education and that the Board hold a news conference to explain the details of the Needs Budget. Further, that a press release be generated.

Chair Orcherton provided clarification that the Needs Budget was created based on input received from a number of sources including our Educational Partner Groups and School Planning Councils. Trustee Leonard proposed the following friendly amendment which deletes *"hold a news conference to explain the details of the Needs Budget. Further, that a press release be generated."* Discussion ensued amongst the Trustees.

It was moved and seconded:

That the Board of Education of School District 61 place the Needs Budget on the district website with a link to the advocacy page and the Chair's letter to the Minister of Education.

Motion Carried Unanimously

Trustee McEvoy exited the meeting at 10:15 p.m.

F2. Class Size and Composition Report – Trustee Nohr

Trustee Nohr presented her motion with an amendment to change the date to October, 2012.

It was moved and seconded:

That the Board of Education of School District 61 generate a Class Size and Composition Report for our October, 2012 Board Meeting.

Discussion ensued amongst the Trustees with questions being asked of Superintendent/Secretary-Treasurer Gaipman and clarification being given.

Trustee Horsman proposed the following amended motion. Discussion ensued amongst the Trustees regarding the amended motion.

It was moved and seconded;

That the Board of Education of School District 61 generate a report of class sizes over thirty for our October, 2012 Board Meeting.

Motion Defeated

For: Trustees Ferris, Leonard, Horsman and Orcherton

Against: Trustees Nohr, McNally, Alpha and Loring-Kuhanga

Absent: Trustee McEvoy

Further discussion ensued amongst the Trustees with Trustee Loring-Kuhanga proposing the following amendment to the motion which would read *"for Trustees to review by October 30th 2012."* Trustee Nohr accepted the amendment to her motion.

It was moved and seconded:

That the Board of Education of School District 61 generate a Class Size and Composition Report for Trustees to review by October 30th 2012.

Trustee Alpha proposed an additional amendment to the motion which would read "*at an In-Camera meeting after October 30th 2012*" which was accepted by Trustee Nohr. Further discussion ensued amongst the Trustees.

It was moved and seconded:

That the Board of Education of School District 61 generate a Class Size and Composition Report for Trustees to review at an In-Camera meeting after October 30th 2012.

Motion Defeated

For: Trustees McNally, Loring-Kuhanga, Nohr and Alpha
Against: Trustees Ferris, Leonard, Horsman and Orcherton
Absent: Trustee McEvoy

Trustee Leonard moved the following motion.

It was moved and seconded:

That the Board of Education meeting for Greater Victoria School District No. 61 for June 18, 2012 adjourn at 11:00 p.m.

Motion Carried

For: Trustees Ferris, Leonard, Alpha, Horsman and Orcherton
Against: Trustees Loring-Kuhanga, McNally and Nohr
Absent: Trustee McEvoy

F3. Seismic Report – Trustee Nohr

Trustee Nohr presented and explained her motion. Chair Orcherton reported that this action had already been taken by Deputy Superintendent Bell. Trustee Nohr withdrew her motion.

It was moved and seconded:

That the Board of Education of School District 61 send out to every school-based PAC a copy of the full current seismic report with the list of school designations.

Motion Withdrawn

F4. Letter to Minister of Education – Trustee McNally

Trustee McNally presented and explained her motion. Discussion ensued amongst the Trustees with questions being asked of Superintendent/Secretary-Treasurer Gaipman.

It was moved and seconded:

That the Greater Victoria Board of Education School District 61 write to the Minister of Education asking him not to cut any funding to any graduated learner courses, and that the Minister fully fund these courses without a holdback component .

Motion Carried

For: Trustees McNally, Loring-Kuhanga, Nohr, Alpha, Horsman and Orcherton
Against: Trustee Ferris
Abstain: Trustee Leonard
Absent: Trustee McEvoy

F5. Wi-Fi Committee Recommendations – Trustee McNally

Trustee Leonard suggested that the motion be tabled until September. Discussion ensued amongst the Trustees.

It was moved and seconded:

That the School District 61 Wi-Fi Committee present its recommendation to the Board of Education, School District 61 Greater Victoria, at the Board meeting on Monday October 15, 2012.

Motion tabled

For: Trustees Ferris, Nohr, Leonard, Alpha, Horsman and Orcherton

Against: Trustees McNally and Loring-Kuhanga

Absent: Trustee McEvoy

G. COMMUNICATIONS

None.

H. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

None.

I. ADJOURNMENT

It was moved and seconded:

That the meeting be adjourned.

Motion Carried

The meeting adjourned at 10:58 p.m.

CERTIFIED CORRECT

Secretary-Treasurer

Chair



**Joint Education Policy Development Committee
and
Operations, Policy and Planning Committee Meeting
September 10, 2012 – GVSD Board Office, Boardroom**

REGULAR MINUTES

Present: TRUSTEES

Catherine Alpha, Chair, Education Policy Development Committee
Elaine Leonard, Chair, Operations Policy and Planning Committee
Tom Ferris
Bev Horsman
Edith Loring-Kuhanga
Michael McEvoy
Diane McNally
Deborah Nohr
Peg Orcherton

ADMINISTRATION

John Gaipman, Superintendent/Secretary-Treasurer
Sherri Bell, Deputy Superintendent
Pat Duncan, Associate Superintendent
Deb Courville, Associate Superintendent
Debra Laser, Associate Secretary-Treasurer
Janine Roy, District Principal, Learning Initiatives
Doreen Hegan, Recording Secretary

The meeting was called to order at 7:05 p.m.

Chair Alpha recognized and acknowledged the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.

1. APPROVAL OF THE AGENDA

It was moved

That the September 10, 2012 regular agenda be approved.

Motion Carried

2. APPROVAL OF THE MINUTES

It was moved

That the June 4, 2012 Education Policy Development Committee Meeting regular minutes be approved.

Motion Carried

It was moved

That the June 11, 2012 Operations, Policy and Planning Committee Meeting regular minutes be approved.

Motion Carried

3. BUSINESS ARISING FROM MINUTES – None

4. EDUCATION POLICY DEVELOPMENT COMMITTEE – Trustee Alpha, Chair

A. GVTA Inquiry Projects

Debra Swain, Pro-D Chair, and Laurie Gitzel, Sooke School District teacher, spoke about increasing student engagement in learning.

Debra and Laurie explained that the inquiry was based on the Action Research Framework, which is a continuous cycle that includes acting, observing, reflecting and revising. Teachers adopted a two-lens approach to their inquiry, the instructional lens and the student learning lens. The instructional lens approach included observing and collecting data on the intervention/methods/approaches the teacher used in the classroom. The student learning lens method involved examining and collecting data on the impact the intervention had on student learning. Six teachers selected topics to investigate with the intent of improving teaching and engaging students.

Theresa Stokes, teacher at Eagle View Elementary explained her inquiry question related to a Grade 2 unit on rocks and minerals and reviewed the student participation in the various projects.

Trustees thanked Debra, Laurie and Theresa for sharing their experience with the inquiry projects.

B. Middle/Secondary Action Research Projects

Janine Roy, District Principal Learning Initiatives introduced the Learning Initiatives Team, Petra Eggert, Ingrid Fawcett and Mary Chiappetta. Mary explained that the team is committed to continuous professional development and has supported many teachers in exploring their inquiry questions. She introduced Carol McDougall, teacher Arbutus Middle School, Emily Pontus and Megan Parry, teachers Colquitz Middle School, and Marcy O'Keefe, teacher George Jay Elementary School. Each teacher spoke about their experiences in embracing an inquiry question, the benefits of cooperation and collaboration between colleagues, and the increased student engagement that they had observed. The teachers thanked the Learning Initiatives Team for their support and encouragement related to their professional growth.

C. Revision to Policy & Regulation 2120.030 formerly Director of School Services revised to District Principal of Learning Initiatives.

Sherri Bell, Deputy Superintendent presented the suggested revisions to Policy 2120.030. She explained that the updated Regulation 2120.030 is being provided for information.

Trustee asked questions and provided comments.

Trustee Leonard reminded the Committee that the District Leadership Team has been requested to review the policies and regulations with a view to updating them to reflect current practices and terminology.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) adopt the revised Policy 2120.030, District Principal of Learning Initiatives.

Motion Carried

For: Trustees Alpha, Ferris, Horsman, McEvoy, McNally, Orcherton, Leonard
Against: Trustees Loring-Kuhanga and Nohr

5. OPERATIONS, POLICY AND PLANNING COMMITTEE – Trustee Leonard, Chair

A. PRESENTATIONS

Ms. Shirin Purewal addressed the Committee and explained that she was speaking on behalf of her father who lives in Africa and who has owned the commercial property adjacent to Oak Bay Secondary School since 1929. She expressed concern about the potential impact of the Oak Bay construction project on the shared road access between the commercial property and the school.

Superintendent/Secretary-Treasurer Gaipman advised Ms. Purewal that her concerns will be taken into consideration by the Oak Bay project evaluation team.

B. FINANCE AND LEGAL AFFAIRS

1. 2012/2013 Carbon Neutral Capital Program Capital Project Bylaw No. 126471

Debra Laser, Associate Secretary-Treasurer informed the Committee that the Ministry has allocated \$5 million for the Carbon Neutral Capital Program in the 2012/2013 fiscal year. The funding allocated to the Greater Victoria School District No. 61 is in the amount of \$7,317 for energy study funding. A Capital Project Bylaw is required to access these funds.

In response to Trustee questions, Associate Secretary-Treasurer Laser stated that our school district has received \$340,000 under the Public Sector Energy Conservation Agreement in prior years.

It was moved that the following motions be brought forward to the September 17, 2012 Board of Education meeting:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 126471, being a bylaw for the Carbon Neutral Capital Program Energy Study in the amount of \$7,317.

Motion to be Carried Unanimously

That Capital Project Bylaw No. 126471, being a bylaw for the Carbon Neutral Capital Program Energy Study in the amount of \$7,317 be:

READ A FIRST TIME THE 17th day of September, 2012;

READ A SECOND TIME THE 17th day of September, 2012, and

READ A THIRD TIME, PASSED AND ADOPTED THE 17th day of September, 2012 and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

For: Trustees Alpha, Ferris, Horsman, Loring-Kuhanga, McEvoy, McNally, Nohr, Orcherton, Leonard

2. Playground Equipment Funding Capital Project Bylaw No. 126511

Debra Laser, Associate Secretary-Treasurer informed the Committee that the Greater Victoria School District has been allocated PAC reimbursement funding for Campus View and Rogers Elementary Schools and replacement funding for George Jay Elementary School out of the government's \$8.0 million playground equipment program. A capital project bylaw in the amount of \$122,451 is required to access these funds.

Trustees asked questions and provided comments.

It was moved that the following motions be brought forward to the September 17, 2012 Board of Education meeting:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 126511, being a bylaw for playground equipment funding in the amount of \$122,451.

Motion to be Carried Unanimously

That Capital Project Bylaw No. 126511, being a bylaw for playground equipment funding in the amount of \$122,451 be:

READ A FIRST TIME THE 17th day of September, 2012;

READ A SECOND TIME THE 17th day of September, 2012, and

READ A THIRD TIME, PASSED AND ADOPTED THE 17th day of September, 2012 and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

For: Trustees Alpha, Ferris, Horsman, Loring-Kuhanga, McEvoy, McNally, Nohr, Orcherton, Leonard

C. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

Superintendent/Secretary-Treasurer Gaipman informed the public that the board has approved the following leases:

1. Burnside Gorge Community Association Lease at 484 Cecilia Street for a two year term ending July 31, 2014.
2. Fernwood Community Association Lease at 1216 North Park Street for a two year term ending June 30, 2014.
3. Joami Arts Development Inc. Lease at 1625 Bank Street for a one year term ending September 14, 2013.
4. Fernwood Neighbourhood Resource Group Society Lease at 2005 Chambers Street for a two year term ending September 30, 2014.
5. Department of National Defense Daycare Lease at 670 Lampson Street for a three year term ending August 31, 2015.

D. NEW BUSINESS/NOTICE OF MOTIONS

1. **Trustee Orcherton** – Review all Board Practices, Policies and Bylaws

Trustee Orcherton presented and explained her motion.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) directs senior management to review all Board practices, policies and bylaws with respect to the Board's interaction with the Public with the view to clarify, educate and, if necessary, recommend any improvements to these practices and policies.

Discussion ensued amongst the Trustees. Trustee McNally moved an amendment to the motion to add the words "and district stakeholders" after the word "management". Further discussion ensued amongst the Trustees and Committee attendees.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) directs senior management and district stakeholders to review all Board practices, policies and bylaws with respect to the Board's interaction with the Public with the view to clarify, educate and, if necessary, recommend any improvements to these practices and policies.

Motion Defeated

For: Trustee McNally

Against: Trustees Alpha, Ferris, Horsman, Loring-Kuhanga, McEvoy, Nohr, Orcherton, Leonard

Further discussion ensured amongst the Trustees.

It was moved

"That the Board of Education of School District No. 61 (Greater Victoria) directs senior management to review all Board practices, policies and bylaws with respect to the Board's interaction with the Public with the view to clarify, educate and, if necessary, recommend any improvements to these practices and policies" motion be referred to the October 9 2012 Operations, Policy and Planning Committee Meeting.

Motion Defeated

For: Trustees Ferris, McEvoy, Horsman, Alpha

Against: Trustees Loring-Kuhanga, Nohr, Leonard, Orcherton, McNally

Chair Leonard called for the vote on the main motion.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) directs senior management to review all Board practices, policies and bylaws with respect to the Board's interaction with the Public with the view to clarify, educate and, if necessary, recommend any improvements to these practices and policies.

Motion Carried

For: Trustees McEvoy, Ferris, Horsman, Orcherton, Leonard

Against: Trustees Alpha, Loring-Kuhanga, Nohr, McNally

2. Trustee Loring-Kuhanga – Question & Answer Period

Chair Leonard ruled that the following motion is out of order since a motion with the same intent was presented and defeated at the May 14, 2012 Operations, Policy and Planning Committee meeting:

"That the Board of Education of School District No. 61 (Greater Victoria) public board meeting agenda include a standing item for 2 Question & Answer periods to allow for public questions: at the beginning of every meeting and at the end of every meeting. Also to amend By-Law 9360 regarding Agenda format that includes two Question & Answer periods."

It was moved

That the ruling of the Chair be sustained.

Motion Carried

For: Trustees McEvoy, Horsman, Leonard, Orcherton, Ferris

Against: Trustees Loring-Kuhanga, Nohr, McNally, Alpha

Chair Leonard advised that the motion could be taken to the Board meeting under "New Business/Notice of Motions" on September 17, 2012.

3. Trustee Loring-Kuhanga – Hiring Committee

Trustee Loring-Kuhanga presented and explained her motion.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) establish a Hiring Committee that includes Trustees to begin the process for recruiting a Secretary-Treasurer and a Human Resources Director.

Trustee McNally suggested a friendly amendment to remove the words “and a Human Resources Director” from the motion which was accepted by Trustee Loring-Kuhanga.

Chair Leonard reminded the Committee that a report would be presented to the Board on September 17, 2012 by Superintendent/Secretary-Treasurer Gaipman with respect to the Secretary-Treasurer position.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) establish a Hiring Committee that includes Trustees to begin the process for recruiting a Secretary-Treasurer.

Motion Defeated

For: Trustees Loring-Kuhanga, Nohr, McNally

Against: Trustees Leonard, McEvoy, Horsman, Orcherton, Alpha, Ferris

4. Trustee McNally – Board Meeting Agenda – Order of Business

Trustee McNally presented her motion and explained that the proposed changes relate to Part 10 of Bylaw 9360.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) revise Part 10 of Bylaw 9360, “General Meeting of the Board”, to read:

The Order of Business on the SD61 Board of Education Board meeting Agenda shall be:

1. Approval of the Agenda
2. Approval of the Minutes
3. Business Arising From the Minutes
4. Unfinished Business
5. Student Achievement
6. District Presentations
7. Community / Public Presentations
8. Trustees' Reports / Reports from Trustee Representatives

8.1 Chair's Report

9. Board Committee Reports

9.1 Education Policy Development Committee

- a. Minutes
- b. Recommended motions

9.2 Operations, Policy and Planning Committee

- a. Minutes
- b. Recommended motions

10. District Senior Administration Reports

- 10.1 Superintendent's Report
- 10.2 Secretary-Treasurer's Report

11. New Business / Notice of Motions

12. Public Disclosure of In-Camera Items

13. Adjournment

Discussion ensued amongst the Trustees.

Trustee Loring-Kuhanga moved an amendment to the motion to move Item 12 "Public Disclosure of In-Camera Items" to Item 7.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) revise Part 10 of Bylaw 9360, "General Meeting of the Board", to read:

The Order of Business on the SD61 Board of Education Board meeting Agenda shall be:

- 1. Approval of the Agenda
- 2. Approval of the Minutes
- 3. Business Arising From the Minutes
- 4. Unfinished Business
- 5. Student Achievement
- 6. District Presentations
- 7. Public Disclosure of In-Camera Items
- 8. Community / Public Presentations
- 9. Trustees' Reports / Reports from Trustee Representatives

9.1 Chair's Report

10. Board Committee Reports

10.1 Education Policy Development Committee

- a. Minutes
- b. Recommended motions

10.2 Operations, Policy and Planning Committee

- a. Minutes
- b. Recommended motions

11. District Senior Administration Reports

11.1 Superintendent's Report

11.2 Secretary-Treasurer's Report

12. New Business / Notice of Motions

13. Adjournment

Motion Carried

For: Trustees Loring-Kuhanga, McNally, Nohr, Alpha, Orcherton, Ferris, Horsman, Leonard, McEvoy

Chair Leonard called for the vote on the main motion as amended.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) revise Part 10 of Bylaw 9360, "General Meeting of the Board", to read:

The Order of Business on the SD61 Board of Education Board meeting Agenda shall be:

1. Approval of the Agenda
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a. Minutes

b. Recommended motions

10.2 Operations, Policy and Planning Committee

a. Minutes

b. Recommended motions

11. District Senior Administration Reports

11.1 Superintendent's Report

11.2 Secretary-Treasurer's Report

12. New Business / Notice of Motions

13. Adjournment

Motion Defeated

For: Trustees Loring-Kuhanga, McNally, Nohr, Alpha

Against: Trustees Orcherton, Ferris, Horsman, Leonard, McEvoy

E. GENERAL ANNOUNCEMENTS – None

F. ADJOURNMENT

It was moved

That the meeting adjourn.

Motion Carried

The meeting adjourned at 10:05 p.m.



SHERRI BELL, DEPUTY SUPERINTENDENT	250-475-4220
DEBORAH COURVILLE, ASSOCIATE SUPERINTENDENT	250-475-4133
PAT DUNCAN, ASSOCIATE SUPERINTENDENT	250-475-4117

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8 FAX: 250-475-4115

MEMO

To: BOARD OF EDUCATION

From: Sherri Bell, Deputy Superintendent

Date: September 10, 2012

Re: Policy and Regulation 2120.030 District Principal of Learning Initiatives

The updated Policy 2120.030 is being provided for your consideration.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) adopt the revised Policy 2120.030, District Principal of Learning Initiatives.

The revised Regulation 2120.030 is being provided for your information.

REGULATION 2120.030

~~DIRECTOR OF SCHOOL SERVICES~~ DISTRICT PRINCIPAL OF LEARNING INITIATIVES

General

The ~~Director~~ District Principal of Learning Initiatives works together with school principals and teachers for the improvement of instruction and student learning. The ~~Director~~ District Principal of Learning Initiatives, in collaboration with the ~~Assistant~~ Associate Superintendent, supervises and coordinates a broad range of educational initiatives and the integrated services professional development opportunities necessary for each school to achieve their school goals. the goals of its improvement plans. The ~~director~~ District Principal is responsible for the provision of services in support of the Year 2000 Framework for Learning and the implementation of the new Primary, Intermediate and Graduation Programs. Achievement Contract and the Aboriginal Education Enhancement Agreement.

Results Expected

1.0 Strategic Planning

Schools will be provided with leadership and direction support in developing school professional development plans that are consistent with provincial and district direction.

Schools teams and individual educators will be provided with the advice, assistance and collegial planning and support to realize their school plans and initiatives.

The District Schools will be supported in the development of plans, positions and procedures for the implementation of the provincial curriculum and assessment framework and new programs.

The District will be regularly provided with information and evaluations related to the

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effectiveness of ~~District~~ **Learning Initiatives** programs in realizing the District's mission and goals.

2.0 Leadership

Schools will be provided with ~~clear directions, advice, support and assistance for school~~ **initiatives and school program** improvement.

~~Coordinators~~ **Learning Initiative Team members** will be supervised to provide a high quality of service that supports district and school learning plans.

The District will be provided with leadership in the ~~provision of staff~~ **professional development opportunities** for educational change **to support the goals in the District's Achievement Contract and Aboriginal Education Enhancement Agreement.**

The District will be provided with information and advice on trends, developments and innovations in education.

The District will be provided with coordination and support for the Education Policy Development Committee.

The District will be provided with the design and coordination of ~~district-wide program support~~ **for Early Learning initiatives.**

3.0 Superintendent

Ensures the Superintendent is kept informed of provincial and district curricular and program developments and activities ~~as these are realized through school improvement planning.~~

Provides the Superintendent with formal information on ~~school programs~~ **professional development opportunities** and the work of the ~~school resource~~ **Learning Initiatives** Team ~~when such reports are required.~~

4.0 Internal Relationships

Develops positive working relationships to encourage advancement of the district's mission between and amongst:

- other members of the District Leadership Team
- district coordinators and supervisors
- ~~school administrators~~ **Principals and Vice Principals**
- members of the Greater Victoria Teachers' Association
- members of the Canadian Union of Public Employees (CUPE 382 and 947)
- members of the Victoria Confederation of Parent Advisory Councils
- **members of the Allied Specialists' Association**

Works to address and solve problems and conflicts, as they may arise, in a fair and judicious manner.

Treats others with courtesy and respect.

5.0 External Relationships

Communicates with parent and other community groups about the development and changes in provincial, ~~and district and school~~ programs. Establishes and maintains effective working relationships with Ministry of Education, post-secondary institutions and other supporting educational agencies, **such as Success by 6 and the READ Society.**

Coordinates and works with community partners on the development of the Community Literacy Plan.

6.0 Developments in Education

Identifies and communicates emerging trends and requirements relating to student ~~programs and student special needs~~ **learning.**

Demonstrates an understanding of the current research and developments in the field of education.

7.0 Financial and Administrative Management

Oversees the development of, and **as it** relates to ~~the district strategic direction~~ **Achievement Contract**, an annual budget for the integration of services to schools.

Ensures that funds allocated ~~to the integration of services through the provision of school resource teams~~ are efficiently used and are consistent with Board budgetary guidelines.

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Greater Victoria School District

Approved: June 22, 1992

Revised: _____, 2012

Modification to this document is not permitted without prior written consent from the Greater Victoria School District.



OFFICE OF
ADMINISTRATIVE SERVICES

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
Fax: (250) 475-4112

John Gaipman, Superintendent of Schools/Secretary-Treasurer
(250) 475-4159

TO: Operations, Policy and Planning Committee

FROM: John Gaipman, Superintendent of Schools/Secretary-Treasurer

DATE: September 10, 2012

RE: **CARBON NEUTRAL CAPITAL PROGRAM (CNCP)
ENERGY STUDY FUNDING PROJECT
CAPITAL PROJECT BYLAW 126471**

The Ministry has allocated \$5 million for the Carbon Neutral Capital Program (CNCP) in the 2012/2013 fiscal year. The funding allocated to the Greater Victoria School District No. 61 is in the amount of \$7,317 for the energy study funding. A Capital Project Bylaw is required to access these funds.

Recommended motions:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 126471, being a bylaw for the Carbon Neutral Capital Program Energy Study in the amount of \$7,317.

Motion to be Carried Unanimously

That Capital Project Bylaw No. 126471, being a bylaw for the Carbon Neutral Capital Program Energy Study in the amount of \$7,317 be:

READ A FIRST TIME THE 17th day of September, 2012;
READ A SECOND TIME THE 17th day of September, 2012, and
READ A THIRD TIME, PASSED AND ADOPTED THE 17th day of September, 2012 and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

A handwritten signature in blue ink that reads "John Gaipman".

John Gaipman, Superintendent of Schools/Secretary-Treasurer

**CAPITAL BYLAW NO. 126471
CARBON NEUTRAL CAPITAL PROGRAM**

A BYLAW by the Board of Education of School District No. 61 (Greater Victoria) (hereinafter called the "Board") to adopt a Capital Project of the Board pursuant to Sections 143 (2) and 144 (1) of the *School Act*, R.S.B.C. 1996, c. 412 as amended from time to time (called the "*Act*").

WHEREAS in accordance with provisions of the *School Act* the Minister of Education (hereinafter called the "Minister") has approved Capital Project No.126471.

NOW THEREFORE the Board agrees to the following:

- (a) upon approval to proceed, commence the Project and proceed diligently and use its best efforts to complete the Project substantially as directed by the Minister;
- (b) observe and comply with any rule, policy or regulation of the Minister as may be applicable to the Board or the Project; and,
- (c) maintain proper books of account, and other information and documents with respect to the affairs of the Project, as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

1. The Capital Bylaw of the Board approved by the Minister and specifying a maximum expenditure of \$7,317 for Project No.126471 is hereby adopted.
2. This Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Bylaw No. 126471.

READ A FIRST TIME THE 17TH DAY OF SEPTEMBER, 2012;
READ A SECOND TIME THE 17TH DAY OF SEPTEMBER, 2012;
READ A THIRD TIME, PASSED AND ADOPTED THE 17TH DAY OF SEPTEMBER, 2012.

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria), Capital Bylaw No. 126471 adopted by the Board the 17TH day of SEPTEMBER, 2012.

Secretary-Treasurer



OFFICE OF ADMINISTRATIVE SERVICES

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
Fax: (250) 475-4112

John Gaipman, Superintendent of Schools/Secretary-Treasurer
(250) 475-4159

TO: Operations, Policy and Planning Committee

FROM: John Gaipman, Superintendent of Schools/Secretary-Treasurer

DATE: September 10, 2012

RE: **PLAYGROUND EQUIPMENT FUNDING
CAPITAL PROJECT BYLAW 126511**

On June 21, 2012 the Minister announced the third and final phase of government's \$8 million playground equipment program.

Greater Victoria School District has been allocated PAC reimbursement funding for Campus View Elementary \$47,458 and Rogers Elementary \$24,993; and replacement funding for George Jay Elementary \$50,000. A Capital Project Bylaw in the amount of \$122,451 is required to access these funds.

Recommended motions:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 126511, being a bylaw for playground equipment funding in the amount of \$122,451.

Motion to be Carried Unanimously

That Capital Project Bylaw No. 126511, being a bylaw for playground equipment funding in the amount of \$122,451 be:

READ A FIRST TIME THE 17th day of September, 2012;
READ A SECOND TIME THE 17th day of September, 2012, and
READ A THIRD TIME, PASSED AND ADOPTED THE 17th day of September, 2012 and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

A handwritten signature in blue ink that reads "John Gaipman".

John Gaipman, Superintendent of Schools/Secretary-Treasurer

**CAPITAL BYLAW NO. 126511
PLAYGROUND EQUIPMENT FUNDING**

A BYLAW by the Board of Education of School District No. 61 (Greater Victoria) (hereinafter called the "Board") to adopt a Capital Project of the Board pursuant to Sections 143 (2) and 144 (1) of the *School Act*, R.S.B.C. 1996, c. 412 as amended from time to time (called the "*Act*").

WHEREAS in accordance with provisions of the *School Act* the Minister of Education (hereinafter called the "Minister") has approved Capital Project No.126511.

NOW THEREFORE the Board agrees to the following:

- (a) upon approval to proceed, commence the Project and proceed diligently and use its best efforts to complete the Project substantially as directed by the Minister;
- (b) observe and comply with any rule, policy or regulation of the Minister as may be applicable to the Board or the Project; and,
- (c) maintain proper books of account, and other information and documents with respect to the affairs of the Project, as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

1. The Capital Bylaw of the Board approved by the Minister and specifying a maximum expenditure of \$122,451 for Project No.126511 is hereby adopted.
2. This Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Bylaw No. 126511.

READ A FIRST TIME THE 17TH DAY OF SEPTEMBER, 2012;
READ A SECOND TIME THE 17TH DAY OF SEPTEMBER, 2012;
READ A THIRD TIME, PASSED AND ADOPTED THE 17TH DAY OF SEPTEMBER, 2012.

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria), Capital Bylaw No. 126511 adopted by the Board the 17TH day of SEPTEMBER, 2012.

Secretary-Treasurer

Appendix A

Playground Equipment - Capital Funding

61 Greater Victoria		Capital Funding Available
PAC Reimbursement		
Campus View Elementary		\$47,458
Rogers Elementary		\$24,993
Replacement @ \$50K each		
George Jay Elementary		\$50,000
		<u>\$122,451</u>

2011/2012 Audited Financial Statements

Board Meeting Presentation

September 17, 2012

These Financial Statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for not-for-profit organizations. These principles are consistent with those used in the prior year. These statements have been audited by the Office of the Auditor General of British Columbia who have reported that they present fairly the financial position of the school district.

STATEMENT 1: Statement of Financial Position

Operating Fund	The operating fund equity position has increased from \$18.3 million in the prior year to \$18.9 million. See discussion of the operating fund surplus position below.
Special Purpose Funds	The special purpose fund balances are outlined in Schedules B2 and B3 of the financial statements and total \$3.2 million (see summary below). The fund balance has decreased \$1.5 million as compared to the prior year primarily as a result of a lower ending balance in the Annual Facility Grant (AFG) account due to the Ministry of Education expectation to spend the grant funding provided before additional funding is released; and a decrease in the CommunityLINK trust balance.
Capital Fund	<p>With the implementation of full GAAP, assets are capitalized in accordance with GAAP definitions (e.g. betterments), and capital asset amortization is recorded. Capital assets purchased out of operating and special purpose funds are shown on Statement 3 as an interfund transfer to the Capital Fund.</p> <p>The change in capital assets is detailed in Schedule C1. Completed capital asset additions totalled \$10.5 million of which equipment additions totalled \$0.8 million, computer hardware additions totalled \$0.2 million, and building improvements/seismic upgrades totalled \$9.5 million primarily at Central Middle School, Victoria High School Fairey Technical Building and boiler replacements at several schools. The buildings work in progress totals \$0.5 million related to the seismic upgrade work at Lansdowne Middle School and Victoria West Elementary School.</p> <p>Capital asset dispositions include the deemed disposition of furniture and equipment and computer hardware that is fully amortized.</p>

STATEMENT 2: Statement of Revenue and Expense
STATEMENT 3: Statement of Changes in Fund Balances

The **Operating Fund** had a net increase of \$602,916 in the current year, which when combined with the internally restricted surplus balance of \$18,284,471 carried forward from the prior year, results in the operating fund ending balance of \$18,887,387. The accounting principles do not permit outstanding commitments of any kind at the end of the school year to be included in the expenditure total; however all revenue sources must be included. Consequently, the budget amounts set aside to fund the commitments result in a positive cash position at the end of the school year since the actual expenditures are less than the budgeted amount. See details of the commitment amounts beside the heading "Internally Restricted Surplus" below.

Schedule A1 outlines the Surplus Position of the School District	Schedules A2 and A3 provide details of the revenue and expense amounts which are summarized on Schedule A1.		
	Since the budgeted revenue and expenditures include all funding received, any amounts that have been committed for schools, outstanding purchase orders and district projects, but unspent at year end, result in a positive cash position. The details of the committed amounts are shown below beside the heading "Internally Restricted Surplus".		
Operating Fund Internally Restricted Surplus and Unrestricted Surplus (Financial Statement Note 11)		<u>2011-2012</u>	<u>2010-2011</u>
	Secondary/ISP/CE School Funds	\$2,578,512	\$2,109,166
	Middle School Funds	712,851	612,209
	Elementary School Funds	<u>2,121,579</u>	<u>2,189,344</u>
	Total School Level Funds (Note A below)	<u>\$5,412,942</u>	<u>\$4,910,719</u>
	Unspent Aboriginal Targeted Funding	194,691	268,089
	Remaining Collective Agreement Obligations (Pro-D)	96,642	149,352
	Department Carry Forward Funds	705,117	675,664
	Unspent Special Grants and Fees	<u>1,232,531</u>	<u>1,399,875</u>
	Total Unspent Project Budgets (Note B)	<u>\$2,228,981</u>	<u>\$2,492,980</u>
	School Computer Replacements	150,499	245,566
	School Equipment	282,364	133,825
	School Roofing Maintenance	357,205	397,372
	School Paving Contracts	0	165,356
	All Other Purchase Orders	<u>480,135</u>	<u>464,322</u>
	Total Purchase Order Commitments (Note C)	<u>\$ 1,270,203</u>	<u>\$ 1,406,441</u>
	Budgeted Planned Surplus (Note D)	<u>\$ 8,639,000</u>	<u>\$ 8,639,000</u>
Total Internally Restricted Surplus	\$17,551,126	\$17,449,140	
Unrestricted Operating Surplus (Note E)	<u>1,336,261</u>	<u>835,331</u>	
	<u>\$18,887,387</u>	<u>\$18,284,471</u>	

Operating Fund Internally Restricted Surplus	<p>Note A: Unspent funding at the school level at year end is carried forward into the next year's operating budget. This ensures that schools have the opportunity to accumulate balances for new textbooks for curriculum changes; equipment replacement/improvements (eg. teaching kitchens, computer labs, shop equipment); plan purchases and deliveries to tie in with the school year; and also avoids "year end buying frenzies" in the District.</p> <p>Note B: The category of unspent project budgets represents the funding required to complete projects. Department carry forward funding is earmarked for specific initiatives which require the accumulation of multi-year budgeted amounts. Examples of grant funding/fee income received include: Settlement Workers in Schools, Strong Start Centres, AVID, ACE-IT, and French Immersion.</p> <p>Note C: Total of all outstanding purchase orders that have not had goods and services received as at June 30 fiscal year end. This ensures that the budgeted funds for the commitment are carried forward and are available when the goods and services are received. This allows the District to delay delivery of items to schools after students have left for the summer.</p> <p>Note D: The primary factors contributing to the previously reported and approved planned budgeted surplus of \$8.6 million include:</p> <ul style="list-style-type: none"> • \$0.8 million June 30, 2011 unrestricted surplus • \$2.5 million December 2011 increased grant funding • \$0.3 million additional revenue • \$0.9 million benefit premium cost savings • \$0.5 decreased teacher average salary • \$0.6 million decreased absences • \$0.6 million unfilled positions • \$0.7 million increased ISP enrolment and efficiencies • \$1.4 million department budget savings • \$0.3 million utilities and waste management
Unrestricted surplus	<p>Note E: The unrestricted surplus of \$1,336,261 can be utilized for future budget plans. It is primarily the result of the release of provincial holdback funding in the amount of \$548,406 which was received in May and June; salary strike savings of \$124,930; and lower services and supplies expenditure levels due to the teachers' job action during the school year.</p> <p>It is recommended that the unrestricted surplus balance in the amount of \$1,336,261 from the 2011/2012 fiscal year be carried forward to be applied towards the 2013/2014 projected deficit. The deficit is forecast to be in the \$7 million range.</p>

**Schedule A4 –
Expense by
Function and
Program**

The final expenditures indicate district spending of 84.7% on Instruction which is higher than the provincial average of 83.5%. District administration spending of 2.6% which is below the provincial average of 3.2%. Operations and Maintenance spending is 12.1% and is higher than the provincial average of 11.3% due to the age of our facilities. Supplies and services expenditures total 10.1% (provincial average of 11.5%). The reduced expenditure levels reflect the effort to create budget savings to contribute to the planned budgeted surplus for the 2012-2013 operating budget, reduced spending due to the teachers' job action during the school year, and funds remaining to address the outstanding commitments.

**Schedules B1, B2
& B3
Special Purpose
Funds**

Special Purpose Funds are funds received for specific purposes and must be used for those purposes. The district has the following funds available in trust:

	<u>2011-2012</u>	<u>2010-2011</u>
School-Generated Funds	\$2,100,572	\$2,172,029
Annual Facility Grant	99,687	1,405,754
CommunityLINK	288,951	423,501
Special Education Equipment	66,301	73,040
Pembroke YCC	30,988	23,961
Hospital Teaching	922	3,036
SET-BC	11,139	13,968
Provincial Integration Support	9,384	0
Ledger School	483	9,320
Scholarship Trust	540,532	522,946
Charitable Trust	1,200	1,500
Estate Trust	<u>25,103</u>	<u>35,635</u>
Total Special Purpose Funds	<u>\$3,175,262</u>	<u>\$4,684,690</u>

**Schedule C1 –
Capital Additions**

The district added \$10.5 million in new and upgraded assets in 2011/2012, and has work in progress totalling \$0.5 million. The completed capital additions include the seismic upgrade of Central Middle School and the Victoria High School Fairey Technical Building, furniture and equipment and computer hardware additions, boiler replacements, and other annual capital projects. Work in progress includes the seismic upgrade at Lansdowne Middle School and Victoria West Elementary School.

Bylaw capital expenditures relate to the major capital program approved by the Ministry and are funded by Government through debt financing which is shown as deferred capital contributions in the financial statements. The seismic upgrade work at Central and Victoria High School are funded from bylaw capital.

Ministry of Education Restricted Capital includes proceeds from the sale or rental of assets which were originally purchased from bylaw capital and interest earned on the deferred contribution balance. All restricted capital expenditures must be approved by the Ministry. The seismic upgrades at Lansdowne Middle School and Victoria West Elementary School are being funded from restricted capital.

Local Capital includes proceeds from the sale or rental of assets which were originally purchased from Board funds and interest earned on the local capital balance.

The following motions are recommended:

That the internally restricted surplus appropriation as shown on Statement 1 of the Financial Statements, being held for school level funds (Note A), unspent project budgets (Note B), purchase order commitments (Note C), and the previously approved budgeted surplus (Note D) be approved;

That the June 30, 2012 unrestricted operating surplus of \$1,336,261 be carried forward to be applied towards the 2013/2014 projected deficit; (The deficit is forecast to be in the \$7 million range.)

That the audited financial statements of the Board of Education of School District No. 61 (Greater Victoria), for the year ended June 30, 2012, be approved;

And that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to execute these statements, where applicable, on behalf of the Board.

SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS FISCAL YEAR 2011/2012

SCHOOL DISTRICT NUMBER 61	NAME OF SCHOOL DISTRICT Greater Victoria	YEAR 2011/2012
OFFICE LOCATION 556 Boleskine Road		TELEPHONE NUMBER 250-475-3212
CITY/PROVINCE Victoria, BC		POSTAL CODE V8Z 1E8
WEBSITE ADDRESS http://www.sd61.bc.ca		
NAME OF SUPERINTENDENT John Gaipman		NAME OF SECRETARY-TREASURER John Gaipman

DECLARATION AND SIGNATURES

SCHOOL DISTRICT MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements and supporting schedules of The Board of Education of School District No. 61 (Greater Victoria) ("the Board") have been prepared by school district management which has responsibility for their preparation, integrity and objectivity. The financial statements and schedules, including notes, have been prepared in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school district's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that the accounting records may be relied upon to properly reflect the school district's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong budgetary system of control.

The Board's Responsibility

The ultimate responsibility for the financial statements lies with the Board. The Board has reviewed and approved the financial statements.

External Auditors

The Board appoints external auditors to audit the financial statements. The external auditors have full and free access to school district records, and present their report to the Board.

Declaration of Management and Board Chairperson

To the best of our knowledge and belief, these financial statements and supporting schedules reflect, in all material respects, the financial position, revenue and expense, changes in fund balances, and cash flows for the year in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

We, the undersigned, certify that the attached is a correct and true copy of the Audited Financial Statements of School District No. 61 (Greater Victoria) for the year ended June 30, 2012.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED September 17, 2012
SIGNATURE OF SUPERINTENDENT	DATE SIGNED September 17, 2012
SIGNATURE OF SECRETARY-TREASURER	DATE SIGNED September 17, 2012

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
2011/2012 AUDITED FINANCIAL STATEMENTS

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SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2012

Statement 1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 23,695,990	\$ 2,100,572		\$ 25,796,562	\$ 25,605,366
Short Term Investments	22,713,925	575,545		23,289,470	23,321,970
Accounts Receivable					
Due from Province - Ministry of Education	159,020		376,241	535,261	4,742,020
Due from LEA/Direct Funding	407,405			407,405	109,383
Other Receivables (Note 3)	637,800			637,800	989,851
Long-Term Accounts Receivable (Note 4)			255,066	255,066	255,066
Interfund Loans			6,170,410		
Prepaid Expenses	288,117			288,117	228,438
	47,902,257	2,676,117	6,801,717	51,209,681	55,252,094
Long-Term Accounts Receivable (Note 4)			1,169,664	1,169,664	1,373,456
Investments (Note 5)		499,145		499,145	499,088
Capital Assets - Net (Note 7)			181,718,512	181,718,512	178,036,932
TOTAL ASSETS	\$ 47,902,257	\$ 3,175,262	\$ 189,689,893	\$ 234,597,002	\$ 235,161,570
LIABILITIES AND FUND BALANCES					
Current Liabilities					
Accounts Payable and Accrued Liabilities					
Other	1,123,650		101,256	1,224,906	3,368,893
Interfund Loans	6,170,410				
Other Current Liabilities	13,548,569			13,548,569	14,178,716
	20,842,629	-	101,256	14,773,475	17,547,609
Deferred Revenue	5,941,191			5,941,191	5,398,805
Deferred Contributions					
Ministry of Education (Note 8)		218,904	2,049,486	2,268,390	10,530,975
Other (Note 8)		2,956,358		2,956,358	3,155,611
Accrued Employee Future Benefits (Note 9)	2,231,050			2,231,050	2,207,169
Deferred Capital Contributions (Note 8)			137,763,061	137,763,061	133,738,504
TOTAL LIABILITIES	29,014,870	3,175,262	139,913,803	165,933,525	172,578,673
Fund Balances					
Invested in Capital Assets			43,955,449	43,955,449	44,298,426
Internally Restricted (Note 11)	17,551,126		5,820,641	23,371,767	17,449,140
Unrestricted	1,336,261			1,336,261	835,331
TOTAL FUND BALANCES	18,887,387	-	49,776,090	68,663,477	62,582,897
TOTAL LIABILITIES AND FUND BALANCES	\$ 47,902,257	\$ 3,175,262	\$ 189,689,893	\$ 234,597,002	\$ 235,161,570

> **Commitment and Contingencies (Note 13)**

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2012

Statement 2

	OPERATING	SPECIAL	CAPITAL	TOTAL	TOTAL
	FUND	PURPOSE	FUND	2012	2011
	FUND	FUNDS	FUND		
REVENUE					
Provincial Grants - Ministry of Education	\$ 153,924,748	\$ 8,565,342	\$ 477,385	\$ 162,967,475	\$ 164,480,597
Provincial Grants - Other	253,812			253,812	270,416
Other Revenue	11,265,505	5,882,189		17,147,694	17,430,274
Rentals and Leases	1,208,846			1,208,846	1,304,655
Investment Income	418,162	73,163		491,325	439,036
Amortization of Deferred Capital Contributions			5,043,041	5,043,041	4,716,257
Long-Term Lease Annual Revenue Recognition			44,016	44,016	44,016
	<u>167,071,073</u>	<u>14,520,694</u>	<u>5,564,442</u>	<u>187,156,209</u>	<u>188,685,251</u>
EXPENSE					
Salaries					
Teachers	72,992,961	1,242,340		74,235,301	74,791,543
Principals and Vice Principals	9,903,762	107,837		10,011,599	10,173,687
Educational Assistants	14,367,456	945,072		15,312,528	14,659,706
Support Staff	14,854,472	149,073		15,003,545	15,333,531
Other Professionals	3,537,376	107,953		3,645,329	3,732,123
Substitutes	6,518,846	149,143		6,667,989	6,837,036
	<u>122,174,873</u>	<u>2,701,418</u>	<u>-</u>	<u>124,876,291</u>	<u>125,527,626</u>
Employee Benefits	27,036,001	592,084		27,628,085	27,151,973
Services and Supplies	16,700,708	9,919,151	477,385	27,097,244	28,275,320
Amortization of Capital Assets			7,294,650	7,294,650	7,023,396
	<u>165,911,582</u>	<u>13,212,653</u>	<u>7,772,035</u>	<u>186,896,270</u>	<u>187,978,315</u>
NET REVENUE (EXPENSE)	\$ 1,159,491	\$ 1,308,041	\$ (2,207,593)	\$ 259,939	\$ 706,936

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2012

Statement 3

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
FUND BALANCES, BEGINNING OF YEAR	\$ 18,284,471		\$ 44,298,426	\$ 62,582,897	\$ 61,875,961
Changes for the Year					
Net Revenue (Expense) for the Year	1,159,491	1,308,041	(2,207,593)	259,939	708,936
Interfund Transfers					
Capital Assets Purchased	(556,575)	(1,308,041)	1,864,616	-	
Transfer from MOE Restricted Capital to Local Capital			5,820,641	5,820,641	
Net Changes for the Year	<u>602,916</u>	<u>-</u>	<u>5,477,664</u>	<u>6,080,580</u>	<u>706,936</u>
FUND BALANCES, END OF YEAR	<u>\$ 18,887,387</u>	<u>\$ -</u>	<u>\$ 49,776,090</u>	<u>\$ 68,663,477</u>	<u>\$ 62,582,897</u>

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012

Statement 4.1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
CASH PROVIDED BY (USED FOR)					
OPERATIONS					
Net Revenue (Expense) for the Year	\$ 1,159,491	\$ 1,308,041	\$ (2,207,593)	\$ 259,939	\$ 706,936
Changes in Non-Cash Working Capital					
Decrease (Increase)					
Short Term Investments	(1,405,528)	1,438,028		32,500	9,894,159
Accounts Receivable	64,621		4,399,959	4,464,580	(3,054,821)
Interfund Loans	109,902		(109,902)	-	
Prepaid Expenses	(59,679)			(59,679)	(9,692)
Increase (Decrease)					
Accounts Payable/Accrued Liabilities	(153,571)		(1,990,416)	(2,143,987)	(501,779)
Other Current Liabilities	537,725		(1,167,872)	(630,147)	44,780
Deferred Revenue	542,386			542,386	329,102
Deferred Contributions		(1,509,428)		(1,509,428)	(3,271,512)
Accrued Employee Future Benefits	23,881			23,881	(96,789)
Items Not Involving Cash					
Amortization of Capital Assets			7,294,650	7,294,650	7,023,396
Amortization of Deferred Capital Contributions			(5,043,041)	(5,043,041)	(4,716,257)
Long-Term Lease Revenue Recognition			(44,016)	(44,016)	(44,016)
Interfund Transfers	(556,575)	(1,308,041)	1,864,616	-	
	262,653	(71,400)	2,996,385	3,187,638	6,303,507
FINANCING					
Deferred Contributions Received - Capital			8,457,230	8,457,230	22,468,433
	-	-	8,457,230	8,457,230	22,468,433
INVESTING					
Capital Assets Purchased - Operating			(556,575)	(556,575)	(1,048,061)
Capital Assets Purchased - Special Purpose			(1,308,041)	(1,308,041)	(1,452,233)
Capital Assets Purchased - Deferred Contributions - Capital			(9,111,614)	(9,111,614)	(20,737,339)
Bylaw Expenditures			(477,385)	(477,385)	
Decrease (Increase) in Investments		(57)		(57)	(57)
	-	(57)	(11,453,615)	(11,453,672)	(23,237,690)
NET INCREASE (DECREASE) IN CASH	\$ 262,653	\$ (71,457)	\$ -	\$ 191,196	\$ 5,534,250

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012

Statement 4.2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2012	TOTAL 2011
NET INCREASE (DECREASE) IN CASH	\$ 262,653	\$ (71,457)	\$ -	\$ 191,196	\$ 5,534,250
Net Cash, Beginning of Year	23,433,337	2,172,029		25,605,366	20,071,116
NET CASH, END OF YEAR	<u>\$ 23,695,990</u>	<u>\$ 2,100,572</u>	<u>\$ -</u>	<u>\$ 25,796,562</u>	<u>\$ 25,605,366</u>
Cash	\$ 23,695,990	\$ 2,100,572		\$ 25,796,562	\$ 25,605,366
NET CASH, END OF YEAR	<u>\$ 23,695,990</u>	<u>\$ 2,100,572</u>	<u>\$ -</u>	<u>\$ 25,796,562</u>	<u>\$ 25,605,366</u>

BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)

Notes to Financial Statements

Year Ended June 30, 2012

1. Authority and Purpose

The School District operates under the authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 61 (Greater Victoria)", and operates as School District No. 61 (Greater Victoria). A Board of Education (Board) elected for a three-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.

2. Summary of Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) for not-for-profit organizations. These principles are consistent with those used in prior years.

The deferral method of accounting for contributions, which includes government grants, is used. Results are reported in the operating fund, special purpose funds and capital fund. Revenues and expenses are recorded on a gross and accrual basis.

Statement 2 (Statement of Revenue and Expense), Statement 3 (Statement of Changes in Fund Balances) and Statement 4 (Statement of Cash Flows) present annual results of each fund, changes in fund balances and cash flows for the year. Statement 1 (Statement of Financial Position) presents the assets, liabilities and fund balances as at June 30. Interfund transfers and loans are recognized in each fund and eliminated in the consolidated totals.

(a) Fund Accounting

The resources and operations of the School District are segregated into various funds for accounting and financial reporting purposes based on the types of restrictions on the use of contributions by governments or other granting agencies, and appropriations or other internal restrictions by the Board. While separate accounts are maintained for each fund, for financial reporting purposes, funds with similar characteristics are grouped together as described below:

- Operating fund reports assets, liabilities, revenues and expenses for general operations.
- Special purpose funds report assets, liabilities, revenues and expenses for funds with contributions restricted in use by the School Act, the Ministry of Education, other external bodies or school-generated funds.
- Capital fund reports assets, liabilities, revenues and expenses for capital purposes. Contributions of other funds used for capital purposes are transferred to the capital fund.

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities with original terms to maturity of three months or less when purchased.

(c) Short Term Investments

Short term investments include guaranteed investment certificates with terms to maturity of less than or equal to one year.

(d) Accounts Receivable

Accounts receivable are recorded net of allowance for doubtful accounts.

(e) Prepaid Expenses

Payments for insurance, subscriptions, and maintenance contracts for use within the district in a future period are included as a prepaid expense and stated at cost. Textbooks and other teaching supplies are expensed as purchased.

(f) Fund Balances

Fund Balances are classified as Invested in Capital Assets, Internally Restricted (by the Board), and Unrestricted.

(g) Capital Assets

The following criteria apply:

- Capital assets acquired or constructed are recorded at cost. Donated capital assets are recorded at their fair market value on the date of donation.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion. Work-in-progress is not amortized until the asset is utilized.
- Sites and buildings that no longer contribute to the ability of the District to provide services are written-down to residual value.
- Buildings that are demolished or destroyed are written-off.
- Amortization is recorded on a straight-line basis over the estimated useful life of the asset. One-half of the amortization is recorded in the year of acquisition. Estimated useful life is as follows:

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

(h) Revenue Recognition

Operating government grants not restricted in use are recognized as revenue when received or receivable. Such grants, if contributed for a future period, are deferred and reported as deferred contributions until that future period. Other unrestricted revenue, including tuition fees and sales of services and products are reported as revenue at the time the services are provided or the products are delivered.

Externally restricted contributions, grants and donations are reported as revenue depending on the nature of restrictions imposed on the use of the funds by the contributors:

- Non-capital contributions for specific purposes are recorded as deferred contributions and recognized as revenue in the year in which the related expenses are incurred.
- Contributions restricted for capital purposes are recorded as deferred contributions until the amount is expended.
 - If the capital asset is a site, the amount expended is recorded as a direct increase to Invested in Capital Assets.
 - If the capital asset is not a site, the amount expended is recorded as a deferred capital contribution and amortized over the useful life of the asset.
 - Donated capital assets are recorded at fair market value and treated as a deferred capital contribution.

Investment income is recognized as revenue when earned. The land lease revenue is recognized annually over the term of the lease.

(i) Expenses

Categories of Salaries

- Principals and Vice-Principals employed under an administrative officer's contract are categorized as Principals and Vice-Principals.

- Superintendent, Secretary-Treasurer, Associate Superintendents, Directors, Trustees and any other employees excluded from union contracts are categorized as Other Professionals.

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 aboriginal education are allocated to these programs. All other costs are allocated to regular 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 and principal and vice-principal salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
 - Employee benefits are allocated on a pro rata basis of overall salary expenses within each salary category.
 - Supplies and services are allocated based on actual identification of the program.

(j) Financial Instruments

Financial instruments consist of cash and cash equivalents, short term investments, accounts receivable, long-term accounts receivable, investments, accounts payable and accrued liabilities, and other current liabilities. It is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The School District has designated all of its cash and cash equivalents as held for trading, and carries them at fair value with changes in fair value recognized in investment income. Short term investments and investments are classified as held to maturity, and carried at amortized cost. Accounts receivable and long-term accounts receivable are classified as loans and receivables; accounts payable and accrued liabilities and other current liabilities are classified as other liabilities, all of which are measured at amortized cost. The School District has elected to continue to apply the financial instruments disclosure and presentation standards in accordance with Section 3861.

(k) Use of Estimates

Preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that impact reported amounts for 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, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

(l) Employee Future Benefits

The School District provides certain benefits upon retirement including vested sick leave payouts and lump sum retirement payments for qualified employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs under employee future benefit plans. The future benefits cost is actuarially determined using the projected unit credit method prorated on service and using management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on market rates at the measurement date.

The excess of cumulative unrecognized actuarial gains (losses) over 10 percent of the accrued benefit obligation is amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan. The EARS� for employees of the school district is 7.4 years.

The most recent valuation of the obligation was performed at March 31, 2010 and projected to June 30, 2014. The next valuation will be performed at March 31, 2013 for use at June 30, 2013. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 has been adopted.

(m) Asset Retirement Obligations

The fair value of a liability for an asset retirement obligation is recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. The associated retirement costs are capitalized as part of the carrying amount of the long-lived assets and depreciated over the life of the asset. At this time the School District has determined that there are no significant asset retirement obligations.

(n) Future Accounting Changes

The School District is currently classified as a government not-for-profit organization. Under the direction of the Public Sector Accounting Standards Board (PSAB), the School District adheres to the standards for not-for-profit organizations in the CICA Handbook.

Recent revisions to the introduction of the PSAB Handbook require the School District to report under the PSAB Handbook in its fiscal period beginning July 1, 2012. Within the PSAB Handbook, government not-for-profit organizations are provided the option of incorporating specific not-for-profit accounting provisions; however, the Province of British Columbia has directed the School District to adopt the PSAB Handbook supplemented by directives from the Government of British Columbia Treasury Board without the incorporation of these optional not-for-profit provisions.

The adoption of Public Sector Accounting (PSA) standards is to be accounted for by retroactive application with restatement of prior periods unless an exemption is permitted. Comparative figures at June 30, 2012 and July 1, 2011 will be restated. The financial statements will also include the presentation of budget figures prepared in accordance with PSA standards for the year ended June 30, 2013.

While the School District, in consultation with the Office of the Comptroller General and the Ministry of Education, has begun assessing the impact of the change in accounting framework on its financial statements, the financial impact cannot be reasonably estimated at this time. Implementing PSA standards will also have an impact on financial reporting and supporting information technology systems and processes.

3. Accounts Receivable – Other Receivables

	2012	2011
Due from Agencies and Associations	\$ 248,762	\$ 304,021
Due from Government of Canada	259,468	546,634
Other Receivables	129,570	139,196
	<u>\$ 637,800</u>	<u>\$ 989,851</u>

4. Long-Term Accounts Receivable

The School District has entered into an agreement for the lease of the Blanshard Elementary School and Hampton Elementary School for a 99-year term commencing September 1, 2005 and March 1, 2006 respectively. The leases involve land and building and are accounted for separately. The buildings are being accounted for as a sales-type lease, whereby finance income is recognized in a manner that produces a constant rate of return on the investment in the lease. The implicit discount rate in the leases is 4%. The land is being accounted for as an operating lease. Rental income on the leases of \$300,408 (2011: \$285,401) is included in deferred contributions of the Capital fund. The final Blanshard lease payment is due on September 1, 2014 and the final Hampton lease payment is due on March 1, 2020.

The School District's net investment in the leases is comprised of net minimum lease payments and unearned finance income as follows:

	2012	2011
Blanshard Building Lease Payment Receivable:		
Total Minimum Lease Payments	\$ 305,752	\$ 400,084
Unearned Finance Income	<u>(16,776)</u>	<u>\$ (27,902)</u>
	<u>288,976</u>	<u>372,182</u>
Hampton Building Lease Payment Receivable:		
Total Minimum Lease Payments	1,285,874	1,446,608
Unearned Finance Income	<u>(150,120)</u>	<u>(190,268)</u>
	<u>1,135,754</u>	<u>1,256,340</u>
	<u>\$ 1,424,730</u>	<u>\$ 1,628,522</u>
Less Current Portion - Blanshard Lease Payment	(94,332)	(94,332)
- Hampton Lease Payment	<u>(160,734)</u>	<u>(160,734)</u>
	<u>(255,066)</u>	<u>(255,066)</u>
	<u>\$ 1,169,664</u>	<u>\$ 1,373,456</u>

5. Investments

	2012	2011
Province of Ontario Bond – 7.6% Maturing June 2, 2027	\$ 499,145	\$ 499,088

The market value of the investments as of June 30, 2012 was \$0.8 million (2011: \$0.7 million).

6. Capital Disclosures

The School District receives its principal source of capital through funding received from the Province of British Columbia through the Ministry of Education. The School District defines capital to be fund balances.

The School District's objectives when managing capital are to fund operations and capital asset additions. The School District manages the capital structure in conjunction with the Ministry of Education and makes adjustments based on available government funding and economic conditions. Budgets are developed and monitored to ensure capital is preserved in accordance with funding terms.

The School District is not subject to debt covenants or any other capital requirements with respect to operating funding. Funding received for designated purposes must be used for the purposes outlined in the funding letter. The School District has complied with the external restrictions on the funding provided.

7. Capital Assets

	2012			2011
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Sites	\$10,833,717	\$ 0	\$ 10,833,717	\$ 10,833,717
Buildings	272,933,930	108,607,439	164,326,491	160,730,213
Buildings Work in Progress	549,684	0	549,684	88,611
Furniture & Equipment	7,917,420	3,479,949	4,437,471	4,422,306
Vehicles	604,539	288,107	316,432	376,886
Computer Software	321,139	199,571	121,568	192,684
Computer Hardware	2,412,589	1,279,440	1,133,149	1,392,515
TOTAL	\$295,573,018	\$113,854,506	\$181,718,512	\$178,036,932

Capital Assets include 2012 additions of \$10,976,230 (2011: \$21,937,422).

8. Deferred Contributions

(a) Deferred Contributions – Ministry of Education

Deferred Contributions - Ministry of Education recorded in the special purpose fund represent government grants for repairs and maintenance and minor renovations to existing buildings, special education equipment and provincial resource programs; recorded in the capital fund represent government grants for the seismic upgrades and major renovations of buildings and equipment and asset disposal proceeds restricted in use by the Ministry of Education.

	2012			2011
	Special Purpose Fund	Capital Fund	Total	Total
Balance, Beginning of Year	\$1,529,079	\$9,001,896	\$10,530,975	\$12,192,126
Increase:				
Provincial Grants-MEd	3,392,723	8,048,822	11,441,545	24,384,506
Provincial Grants – Other				
Transfer from Operating Fund				
Investment Income	1,965	67,912	69,877	86,493
Lease Revenue		300,408	300,408	285,401
Other Revenue	4,220	40,088	44,308	276,243
	3,398,908	8,457,230	11,856,138	25,032,643
Decrease:				
Transfer to Revenue	4,660,643		4,660,643	6,768,175
Transfer to DCC				
- Capital Additions		6,740,997	6,740,997	1,915,411
- Work in Progress		2,370,617	2,370,617	17,521,717
Transfer to Local Capital		5,820,641	5,820,641	0
Bylaw Expenditures		477,385	477,385	
Funding Recovery	48,440		48,440	10,281
Transfer to DC - Other	0		0	478,210
	4,709,083	15,409,640	20,118,723	26,693,794
Net Changes for the Year	(1,310,175)	(6,952,410)	(8,262,585)	(1,661,151)
Balance, End of the Year	\$218,904	\$2,049,486	\$2,268,390	\$10,530,975

(b) Deferred Contributions – Other

Deferred Contributions – Other recorded in the special purpose fund represent donations and funds generated by individual schools for extra-curricular activities and CommunityLINK funding provided to improve the educational performance and social functioning of vulnerable students.

	2012	2011
Balance, Beginning of Year	\$3,155,611	\$3,034,878
Provincial Grants-MEd	3,772,255	3,772,255
School Generated Funds	5,437,821	6,248,730
Investment Income	80,217	80,303
Other Revenue	370,505	333,715
Transfer from DC - MEd	0	478,210
	9,660,798	10,913,213
Decrease:		
Transfer to Revenue	9,860,051	10,792,480
Net Changes for the Year	199,253	120,733
Balance, End of the Year	\$2,956,358	\$3,155,611

(c) Deferred Capital Contributions

Deferred Capital Contributions represent the unamortized balance of externally restricted funding used to purchase capital assets. These contributions will be recognized as revenue in future periods on the same basis as the amortization of the related capital assets.

	2012	2011
Deferred Capital Contributions Balance, Beginning of Year	<u>\$133,649,893</u>	<u>\$117,860,553</u>
Increase:		
Transfer from Deferred Contributions – Capital Additions	6,740,997	1,915,411
Transfer from Work in Progress	<u>1,909,544</u>	<u>18,634,202</u>
	<u>8,650,541</u>	<u>20,549,613</u>
Decrease:		
Amortization of Deferred Capital Contributions	5,043,041	4,716,257
Long-Term Lease Revenue Recognition	<u>44,016</u>	<u>44,016</u>
	<u>5,087,057</u>	<u>4,760,273</u>
Net Changes for the year	<u>3,563,484</u>	<u>15,789,340</u>
Deferred Capital Contributions Balance, End of the Year	<u>\$137,213,377</u>	<u>\$133,649,893</u>
Work in Progress, Beginning of Year	<u>\$88,611</u>	<u>\$1,201,096</u>
Increase:		
Transfer from Deferred Contributions – Work in Progress	2,370,617	17,521,717
Decrease:		
Transfer to Deferred Capital Contributions	<u>1,909,544</u>	<u>18,634,202</u>
Net Changes for the Year	<u>461,073</u>	<u>(1,112,485)</u>
Work in Progress, End of Year	<u>549,684</u>	<u>88,611</u>
Total Deferred Capital Contributions Balance, End of the Year	<u>\$137,763,061</u>	<u>\$133,738,504</u>

9. Accrued Employee Future Benefits

The School District provides certain benefits upon retirement including vested sick leave payouts and lump sum retirement payments for qualified employees pursuant to certain contracts and union agreements. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits. The period of amortization is equal to the expected average remaining service lifetime (EARSL) of active employees.

	2012	2011
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation – April 1	\$1,618,976	\$1,698,192
Service Cost	102,924	98,670
Interest Cost	75,562	82,909
Benefit Payments	(111,356)	(176,477)
Actuarial (Gain)/Loss	<u>(119,074)</u>	<u>(84,318)</u>
Accrued Benefit Obligation – March 31	<u>\$1,567,032</u>	<u>\$1,618,976</u>
Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation – March 31	\$1,567,032	\$1,618,976
Market Value of Plan Assets – March 31	<u>0</u>	<u>0</u>
Funded Status – Deficit	(1,567,032)	(1,618,976)
Employer Contributions After Measurement Date	30,014	51,305
Unamortized Net Actuarial Gain	<u>(694,032)</u>	<u>(639,498)</u>
Accrued Benefit Liability – June 30	<u>(\$2,231,050)</u>	<u>(\$2,207,169)</u>

Components of Net Benefit Expense:

Service Cost	\$102,924	\$98,670
Interest Cost	75,562	82,909
Amortization of Net Actuarial Gain	(64,541)	(60,213)
Net Benefit Expense	<u>\$113,945</u>	<u>\$121,366</u>

The Significant Actuarial Assumptions used in Measuring the Accrued Benefit Obligation are as follows:

	<u>2012</u>	<u>2011</u>
Discount Rate – April 1	4.75%	5.00%
Discount Rate – March 31	4.25%	4.75%
Long Term Salary Growth – April 1	2.50%	2.50%
Long Term Salary Growth – March 31	2.50%	2.50%
Expected Average Remaining Service Lifetime – March 31	7.4	7.4

10. Employee Pension Plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of the benefits. The pension plans are multi-employer contributory defined benefit pension plans. The Teachers' Pension Plan has about 47,000 active members and approximately 30,000 retired members from school districts. The Municipal Plan has about 175,000 active members, of which approximately 23,000 are 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 most recent valuation of the Teachers' Pension Plan as at December 31, 2008 indicated a \$291 million unfunded liability for basic pension benefits. The next valuation of the Teachers' Pension Plan will be as at December 31, 2011 with results available in late 2012. The most recent valuation for the Municipal Pension Plan as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013.

The Joint Trust Agreements specify how surplus assets can be used and how unfunded liabilities are to be funded. The actuary does not attribute portions of the unfunded liability to individual employers. The Greater Victoria School District paid \$15,647,636 for employer contributions to these plans in the year ended June 30, 2012 (2011: \$15,319,000).

11. Fund Balances, Internally Restricted

The Internally Restricted Operating Funds represent the amount of funds committed for planned educational activities at the school level; for the completion of projects in progress at June 30, 2012; for outstanding purchase order commitments; and for the amount approved for the 2012/2013 operating budget. The Internally Restricted Capital Fund represents the balance from the Local Capital Reserve. The use of local capital is entirely at the discretion of the School District. Appropriations from local capital are made to finance projects as determined by the Board.

	<u>2012</u>	<u>2011</u>
Internally Restricted – Operating Fund		
Carry Forward of Unspent School Budgets	\$5,412,942	\$4,910,719
Carry Forward of Unspent Project Budgets	2,228,981	2,492,980
Purchase Order Commitments	1,270,203	1,406,441
Appropriated for the Future Year's Operating Budget	<u>8,639,000</u>	<u>8,639,000</u>
	<u>\$17,551,126</u>	<u>\$17,449,140</u>
Internally Restricted – Capital Fund		
Local Capital Reserve	<u>5,820,641</u>	<u>0</u>
Total Internally Restricted Fund Balances	<u>\$ 23,371,767</u>	<u>\$17,449,140</u>

12. Interfund Transfers

Interfund transfers between the operating, special purpose and capital funds are reported in Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2012, transfers to the capital fund included capital assets purchased from the operating fund (\$556,575) and from the special purpose funds (\$1,308,041).

13. Commitments and Contingencies

- (i) The District has an unutilized line of credit in the amount of \$2,000,000.
- (ii) The District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

The School District has one claim outstanding where it is not possible to determine the likelihood of success or potential financial consequences. The School District has been served a writ of summons in a class action lawsuit involving 25 other school districts throughout the Province, seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. Neither the outcome of this action nor any potential financial consequences are known at this time.

- (iii) Certain schools in the School District contain asbestos. No amount has been recorded in these financial statements with regard to this potential liability since the fair value of future removal costs cannot be reasonably estimated due to the unknown timelines.

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 generally considered to be in the normal course of operations and are recorded at the exchange amount.

15. Economic Dependence

Operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared in accordance with Canadian GAAP for non-profit organizations. This contemplates continuation of the School District as a "going concern".

16. Budget Figures

Budget figures included in the notes and schedules to the financial statements were approved by the Board through the adoption of an amended annual budget on February 21, 2012.

17. Comparative Amounts

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year. Specifically, the current portion of Long-Term Accounts Receivable has been classified as part of Current Assets.

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	\$ 153,924,748	\$ 154,136,544	\$ 153,926,403
Provincial Grants - Other	253,812	110,768	270,416
Other Revenue	11,265,505	9,849,404	10,521,216
Rentals and Leases	1,208,846	1,289,243	1,304,655
Investment Income	418,162	250,000	341,633
	<u>167,071,073</u>	<u>165,635,959</u>	<u>166,364,323</u>
EXPENSE			
Salaries			
Teachers	72,992,961	74,358,193	73,537,118
Principals and Vice Principals	9,903,762	10,121,402	10,034,668
Educational Assistants	14,367,456	14,473,063	13,724,924
Support Staff	14,854,472	15,636,715	15,179,395
Other Professionals	3,537,376	3,731,594	3,599,037
Substitutes	6,518,846	7,335,438	6,707,957
	<u>122,174,873</u>	<u>125,656,405</u>	<u>122,783,099</u>
Employee Benefits	27,036,001	28,142,874	26,563,862
Services and Supplies	16,700,708	28,485,820	15,499,536
	<u>165,911,582</u>	<u>182,285,099</u>	<u>164,846,497</u>
NET REVENUE (EXPENSE), FOR THE YEAR	1,159,491	(16,649,140)	1,517,826
INTERFUND TRANSFERS			
Capital Assets Purchased	(556,575)	(800,000)	(1,048,061)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		17,449,140	
SURPLUS (DEFICIT), FOR THE YEAR	602,916	\$ -	469,765
SURPLUS (DEFICIT), BEGINNING OF YEAR	18,284,471		17,814,706
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	<u>\$ 18,887,387</u>		<u>\$ 18,284,471</u>
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	17,551,126		
Unrestricted	1,336,261		
	<u>\$ 18,887,387</u>		

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
COMPARATIVE SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2012

Schedule A2

	2012	2012	2011
	ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL
PROVINCIAL GRANTS - MINISTRY OF EDUCATION			
Operating Grant, Ministry of Education	\$ 150,956,418	\$ 151,577,496	\$ 150,915,475
AANDC/LEA Recovery	(1,013,942)	(1,111,596)	(968,662)
Other Ministry of Education Grants			
Pay Equity Grant	2,896,617	2,896,617	2,896,617
French Programs	412,091	412,091	416,091
Ready Set Learn	68,600	68,600	68,600
Strong Start Centres	192,000	192,000	180,000
Education Guarantee	257,494	101,336	309,270
Other Grants	155,470		109,012
	<u>153,924,748</u>	<u>154,136,544</u>	<u>153,926,403</u>
PROVINCIAL GRANTS - OTHER	<u>253,812</u>	<u>110,768</u>	<u>270,416</u>
FEDERAL GRANTS			
OTHER REVENUE			
Other School District/Education Authorities	9,473	8,630	5,174
Summer School Fees	61,660	61,660	75,995
Continuing Education	154,346	91,610	136,293
Offshore Tuition Fees	9,196,129	8,242,914	8,732,967
LEA/Direct Funding from First Nations	1,072,119	1,111,596	984,054
Miscellaneous			
Industry Training Secondary Schools	100,750	34,125	106,250
Instructional Cafeteria Revenue	157,012	72,000	152,977
First Nations Curriculum Project	8,018	12,406	10,734
Misc. Fees and Grants	505,998	214,463	316,772
	<u>11,265,505</u>	<u>9,849,404</u>	<u>10,521,216</u>
RENTALS AND LEASES	<u>1,208,846</u>	<u>1,289,243</u>	<u>1,304,655</u>
INVESTMENT INCOME	<u>418,162</u>	<u>250,000</u>	<u>341,633</u>
TOTAL OPERATING REVENUE	<u>\$ 167,071,073</u>	<u>\$ 165,635,959</u>	<u>\$ 166,364,323</u>

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT
YEAR ENDED JUNE 30, 2012

Schedule A3

	2012	2012	2011
	ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL
SALARIES			
Teachers	\$ 72,992,961	\$ 74,358,193	\$ 73,537,118
Principals and Vice Principals	9,903,762	10,121,402	10,034,668
Educational Assistants	14,367,456	14,473,063	13,724,924
Support Staff	14,854,472	15,636,715	15,179,395
Other Professionals	3,537,376	3,731,594	3,599,037
Substitutes	6,518,846	7,335,438	6,707,957
	<u>122,174,873</u>	<u>125,656,405</u>	<u>122,783,099</u>
EMPLOYEE BENEFITS	<u>27,036,001</u>	<u>28,142,874</u>	<u>26,563,862</u>
TOTAL SALARIES AND BENEFITS	<u>149,210,874</u>	<u>153,799,279</u>	<u>149,346,961</u>
SERVICES AND SUPPLIES			
Services	5,325,053	4,894,321	4,784,656
Student Transportation	987,440	1,125,565	936,624
Professional Development and Travel	713,039	970,779	762,378
Dues and Fees	92,498	94,516	130,136
Insurance	341,308	347,544	457,075
Supplies	5,680,961	17,217,922	4,724,621
Utilities	3,560,409	3,835,173	3,704,046
TOTAL SERVICES AND SUPPLIES	<u>16,700,708</u>	<u>28,485,820</u>	<u>15,499,536</u>
TOTAL OPERATING EXPENSE	<u>\$ 165,911,582</u>	<u>\$ 182,285,099</u>	<u>\$ 164,846,497</u>

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
EXPENSE BY FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2012

Schedule A4.1

	TEACHERS SALARIES	PRINCIPALS & VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	\$ 56,287,200	\$ 2,756,530	\$ 1,958,319	\$ 227,948	\$ 291,870	\$ 4,599,715	\$ 66,121,482
1.03 Career Programs	624,089	20,861	263,303	9,263	17,840	48,374	983,730
1.07 Library Services	1,546,135	87,124	221	399,854		58,180	2,091,514
1.08 Counselling	1,965,942	43,595				46,243	2,055,780
1.10 Special Education	7,130,682	718,932	10,763,371	384,712	55,440	807,895	19,865,832
1.30 English as a Second Language	897,535	113,465	622,200	31,283	72,500	76,066	1,813,049
1.31 Aboriginal Education	493,854	8,454	628,537	22,788	98,433	40,598	1,292,664
1.41 School Administration		5,959,391		3,278,909		61,171	9,299,471
1.80 Summer School	161,219	4,340	3,482	30,557			199,598
1.81 Continuing Education	949,761	74,660	35,647	98,017		35,300	1,193,385
1.82 Off Shore Students	2,889,584		51,958	312,439	647,800	294,817	4,196,598
1.84 Other				10,599			10,599
Total Function 1	72,946,001	9,787,352	14,332,088	4,806,269	1,183,883	6,068,159	109,123,702
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration		116,410		165,228	592,501		874,137
4.40 School District Governance				36,609	161,660	2,084	200,353
4.41 Business Administration				1,018,136	859,596	19,241	1,896,973
Total Function 4	-	116,410	-	1,219,971	1,613,757	21,325	2,971,463
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration	46,960		35,418	279,138	650,376	4,730	1,016,622
5.50 Maintenance Operations				7,905,740	89,360	303,993	8,299,093
5.52 Maintenance of Grounds				626,526		120,639	747,165
Total Function 5	46,960	-	35,418	8,811,404	739,736	429,362	10,062,880
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				16,828			16,828
Total Function 7	-	-	-	16,828	-	-	16,828
9 DEBT SERVICES (OPERATING)							
Total Function 9	-	-	-	-	-	-	-
TOTAL FUNCTIONS 1 - 9	\$ 72,992,961	\$ 9,903,762	\$ 14,367,456	\$ 14,854,472	\$ 3,537,376	\$ 6,518,946	\$ 122,174,873

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
EXPENSE BY FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2012

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
I INSTRUCTION							
I.02 Regular Instruction	\$ 66,121,482	\$ 14,512,677	\$ 80,634,159	\$ 3,949,415	\$ 84,583,574	\$ 96,364,346	\$ 83,925,109
I.03 Career Programs	983,730	219,944	1,203,674	271,632	1,475,308	1,820,634	1,382,629
I.07 Library Services	2,091,514	468,783	2,560,297	173,511	2,733,808	2,835,723	2,685,556
I.08 Counselling	2,055,780	456,701	2,512,481	6,463	2,518,944	2,451,971	2,563,862
I.10 Special Education	19,865,832	4,472,627	24,338,459	695,709	25,034,168	26,536,078	24,957,573
I.30 English as a Second Language	1,813,049	412,691	2,225,740	70,500	2,296,240	2,361,480	2,381,461
I.31 Aboriginal Education	1,292,664	279,202	1,571,866	349,136	1,921,002	2,254,773	1,962,056
I.41 School Administration	9,299,471	2,033,439	11,332,910	331,657	11,664,567	12,180,099	11,715,264
I.60 Summer School	199,598	45,115	244,713	8,727	253,440	329,164	286,061
I.61 Continuing Education	1,193,385	264,918	1,458,303	12,921	1,471,224	1,557,550	1,468,691
I.62 Off Shore Students	4,196,598	908,427	5,105,025	1,537,353	6,642,378	7,180,232	6,625,059
I.64 Other	10,599	2,525	13,124	91	13,215	17,653	5,860
Total Function 1	109,123,702	24,077,049	133,200,751	7,407,115	140,607,866	155,891,703	139,963,181
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	874,137	182,901	1,057,038	69,701	1,126,739	1,149,481	1,047,575
4.40 School District Governance	200,353	12,341	212,694	192,242	404,935	396,730	278,314
4.41 Business Administration	1,896,973	424,422	2,321,395	417,270	2,738,665	2,968,102	2,718,611
Total Function 4	2,971,463	619,664	3,591,127	679,213	4,270,340	4,414,293	4,044,500
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration	1,016,622	211,936	1,228,558	433,540	1,662,098	1,756,075	1,641,308
5.50 Maintenance Operations	8,299,093	1,961,616	10,260,709	3,223,582	13,484,291	13,751,846	13,333,587
5.52 Maintenance of Grounds	747,165	161,727	908,892	492,336	1,401,228	1,520,853	1,270,724
5.56 Utilities	-	-	-	3,561,938	3,561,938	3,637,773	3,705,718
Total Function 5	10,062,880	2,335,279	12,398,159	7,711,396	20,109,555	20,866,547	19,951,937
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration	16,828	4,009	20,837	-	20,837	28,614	20,449
7.70 Student Transportation	-	-	-	902,984	902,984	1,083,942	866,430
Total Function 7	16,828	4,009	20,837	902,984	923,821	1,112,556	886,879
9 DEBT SERVICES (OPERATING)							
Total Function 9	-	-	-	-	-	-	-
TOTAL FUNCTIONS 1 - 9	\$ 122,174,873	\$ 27,036,001	\$ 149,210,874	\$ 16,700,708	\$ 165,911,582	\$ 182,285,099	\$ 164,846,497

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2012

Schedule A5

BALANCE, BEGINNING OF YEAR

Changes for the Year

Increase:

_____ -

Decrease:

_____ -

_____ -

Net Changes for the Year

_____ -

BALANCE, END OF YEAR

\$ _____ -

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
SPECIAL PURPOSE FUNDS
SUMMARY OF CHANGES
YEAR ENDED JUNE 30, 2012

Schedule B1

	MINISTRY OF EDUCATION DESIGNATED	OTHER	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 1,529,079	\$ 983,582	\$ 2,172,029		\$ 4,684,690
Add: Contributions Received					
Provincial Grants - Ministry of Education	3,392,723	3,772,255			7,164,978
Other	4,220	370,505	5,437,821		5,812,546
Investment Income	1,965	55,487	24,730		82,182
	3,398,908	4,198,247	5,462,551	-	13,059,706
Less: Allocated to Revenue	4,680,643	4,325,043	5,534,008		14,520,694
Recovered	48,440				48,440
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 218,904	\$ 855,796	\$ 2,100,572	\$ -	\$ 3,175,282
REVENUE AND EXPENSE					
REVENUE					
Provincial Grants - Ministry of Education	\$ 4,654,458	\$ 3,910,884			\$ 8,565,342
Other Revenue	6,185	366,726	5,508,278		5,882,189
Investment Income		48,433	24,730		73,163
	4,660,643	4,325,043	5,534,008	-	14,520,694
EXPENSE					
Salaries					
Teachers	843,346	398,994			1,242,340
Principals and Vice Principals	72,088	35,739			107,827
Educational Assistants	331,096	613,976			945,072
Support Staff	45,584	103,489			149,073
Other Professionals		107,953			107,953
Substitutes	18,974	49,970	80,199		149,143
	1,311,098	1,310,121	80,199	*	2,701,418
Employee Benefits	288,258	291,671	12,155		592,084
Services and Supplies	1,753,246	2,724,251	5,441,654		9,919,151
	3,352,602	4,326,043	5,534,008	-	13,212,653
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	1,308,041	*	-	*	1,308,041
INTERFUND TRANSFERS					
Capital Assets Purchased	(1,308,041)				(1,308,041)
	(1,308,041)	*	-	*	(1,308,041)
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
SPECIAL PURPOSE FUNDS
CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2012

	207 Annual Facility Grant	250 Special Education Equipment	302 Special Education Technology	Pembroke YCC	Ledger School	Hospital Teaching	Provincial Integration Support Program	TOTAL
DEFERRED CONTRIBUTIONS								
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 1,405,754	\$ 73,040	\$ 13,968	\$ 23,961	\$ 9,320	\$ 3,036	\$ -	\$ 1,529,079
Add:								
Contributions Received								
Provincial Grants - Ministry of Education	1,398,247	42,341	743,062	600,394	105,242	60,042	453,375	3,392,723
Other			500	1,496		856	1,368	4,220
Investment Income	1,965							1,965
	1,390,212	42,341	743,562	601,890	105,242	60,898	454,743	3,398,908
Less:								
Allocated to Revenue	2,696,279	49,080	732,443	570,902	105,743	60,837	445,359	4,660,643
Recovered			13,968	23,961	8,336	2,175		48,440
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 99,687	\$ 66,301	\$ 11,139	\$ 30,988	\$ 483	\$ 922	\$ 9,384	\$ 218,904
REVENUE AND EXPENSE								
REVENUE								
Provincial Grants - Ministry of Education	2,694,314	49,080	731,943	569,406	105,743	59,981	443,991	4,654,458
Other Revenue	1,965		500	1,496		856	1,368	6,185
	2,696,279	49,080	732,443	570,902	105,743	60,837	445,359	4,660,643
EXPENSE								
Salaries								
Teachers			250,025	380,922	53,088	32,543	126,768	843,346
Principals and Vice Principals			30,403	24,563	4,306	2,457	10,369	72,098
Educational Assistants			225,106	3,675	21,161		81,154	331,096
Support Staff			17,983	10,479			17,122	45,584
Substitutes			48	9,392	83	9,451		18,974
			523,565	429,031	78,638	44,451	235,413	1,311,098
Employee Benefits			112,127	97,436	18,018	9,458	51,219	288,258
Services and Supplies	1,393,943	49,080	96,751	38,730	9,067	6,928	188,727	1,753,246
	1,393,943	49,080	732,443	565,197	105,743	60,837	445,359	3,352,602
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	1,302,336	-	-	5,705	-	-	-	1,308,041
INTERFUND TRANSFERS								
Capital Assets Purchased	(1,302,336)			(5,705)				(1,308,041)
	(1,302,336)	-	-	(5,705)	-	-	-	(1,308,041)
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
SPECIAL PURPOSE FUNDS
CHANGES IN OTHER SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2012

	Scholarship Trust	Charitable Trust	Estate Trust	Community/Link	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 522,946	\$ 1,500	\$ 35,635	\$ 423,501	\$ 983,582
Add: Contributions Received					
Provincial Grants - Ministry of Education				3,772,255	3,772,255
Other	3,658	243,562		123,285	370,505
Investment Income	42,144		13,343		55,487
	45,802	243,562	13,343	3,895,540	4,198,247
Less: Allocated to Revenue	28,216	243,862	23,875	4,030,090	4,326,043
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 540,532	\$ 1,200	\$ 25,103	\$ 288,951	\$ 855,786
REVENUE AND EXPENSE					
REVENUE					
Provincial Grants - Ministry of Education				\$ 3,910,884	\$ 3,910,884
Other Revenue	3,658	243,862		119,206	366,726
Investment Income	24,568		23,875		48,433
	28,216	243,862	23,875	4,030,090	4,326,043
EXPENSE					
Salaries					
Teachers				398,994	398,994
Principals and Vice Principals				35,739	35,739
Educational Assistants				613,976	613,976
Support Staff				103,489	103,489
Other Professionals				107,953	107,953
Substitutes				49,970	49,970
Employee Benefits				1,310,121	1,310,121
Services and Supplies	28,216	243,862	23,875	2,428,298	2,724,251
	28,216	243,862	23,875	4,030,090	4,326,043
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS					
INTERFUND TRANSFERS					
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL FUND

CAPITAL ASSETS

YEAR ENDED JUNE 30, 2012

SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
\$ 10,833,717	\$ 263,458,846	\$ 7,728,249	\$ 604,539	\$ 355,580	\$ 2,244,574	\$ 285,225,505
	4,777,527	65,447				4,842,974
	1,498,023	400,000			198,264	1,898,023
		358,311				556,575
	1,291,486	5,705			10,850	1,308,041
	1,908,048				1,496	1,909,544
-	9,475,084	829,463	-	-	210,610	10,515,157
		640,292		34,441	42,595	717,328
		640,292		34,441	42,595	717,328
10,833,717	272,933,930	7,917,420	604,539	321,139	2,412,589	295,023,334
	549,684					549,684
\$ 10,833,717	\$ 273,483,614	\$ 7,917,420	\$ 604,539	\$ 321,139	\$ 2,412,589	\$ 295,573,018
	\$ 102,728,633	\$ 3,305,943	\$ 227,653	\$ 162,896	\$ 852,059	\$ 107,277,184
	5,878,806	814,298	60,454	71,116	469,976	7,294,650
		640,292		34,441	42,595	717,328
		640,292		34,441	42,595	717,328
\$ -	\$ 108,607,439	\$ 3,479,949	\$ 288,107	\$ 199,571	\$ 1,279,440	\$ 113,854,506
\$ 10,833,717	\$ 164,876,175	\$ 4,437,471	\$ 316,432	\$ 121,568	\$ 1,133,149	\$ 181,718,512

COST, BEGINNING OF YEAR

Changes for the Year

Increase:

Purchases from:

Deferred Contributions - Bylaw

Deferred Contributions - Other

Operating Fund

Special Purpose Funds

Transferred from Work in Progress

Decrease:

Deemed Disposals

COST, END OF YEAR

WORK IN PROGRESS, END OF YEAR

COST AND WORK IN PROGRESS, END OF YEAR

ACCUMULATED AMORTIZATION, BEGINNING OF YEAR

Changes for the Year

Increase: Amortization for the Year

Decrease:

Deemed Disposals

ACCUMULATED AMORTIZATION, END OF YEAR

CAPITAL ASSETS - NET

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
CAPITAL FUND
CAPITAL ASSETS - WORK IN PROGRESS
YEAR ENDED JUNE 30, 2012

	BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
WORK IN PROGRESS, BEGINNING OF YEAR	\$ 88,611			\$	88,611
Changes for the Year					
Increase					
Deferred Contributions - Bylaw	2,020,457			1,496	2,021,953
Deferred Contributions - Other	348,664				348,664
	2,369,121	-	-	1,496	2,370,617
Decrease					
Transferred to Capital Assets	1,908,048			1,496	1,909,544
	1,908,048	-	-	1,496	1,909,544
Net Changes for the Year	461,073	-	-	-	461,073
WORK IN PROGRESS, END OF YEAR	\$ 549,684	\$ -	\$ -	\$ -	\$ 549,684

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
CAPITAL FUND
DEFERRED CAPITAL CONTRIBUTIONS
YEAR ENDED JUNE 30, 2012

Schedule C3

	BYLAW CAPITAL	OTHER PROVINCIAL	OTHER CAPITAL	TOTAL CAPITAL
DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR	\$ 113,223,842	\$ 19,130,176	\$ 1,295,875	\$ 133,649,893
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Capital Additions	4,802,886	1,898,023	40,088	6,740,997
Transferred from Work in Progress	1,606,069	303,475		1,909,544
	<u>6,408,955</u>	<u>2,201,498</u>	<u>40,088</u>	<u>8,650,541</u>
Decrease				
Amortization of Deferred Capital Contributions	4,391,064	615,335	36,642	5,043,041
Long-Term Lease Revenue Recognition		44,016		44,016
	<u>4,391,064</u>	<u>659,351</u>	<u>36,642</u>	<u>5,087,057</u>
Net Changes for the Year	<u>2,017,891</u>	<u>1,542,147</u>	<u>3,446</u>	<u>3,563,484</u>
DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	<u>\$ 115,241,733</u>	<u>\$ 20,672,323</u>	<u>\$ 1,299,321</u>	<u>\$ 137,213,377</u>
WORK IN PROGRESS, BEGINNING OF YEAR		\$ 88,611		\$ 88,611
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Work in Progress	2,021,953	348,664		2,370,617
	<u>2,021,953</u>	<u>348,664</u>	<u>-</u>	<u>2,370,617</u>
Decrease				
Transferred to Deferred Capital Contributions	1,606,069	303,475		1,909,544
	<u>1,606,069</u>	<u>303,475</u>	<u>-</u>	<u>1,909,544</u>
Net Changes for the Year	<u>415,884</u>	<u>45,189</u>	<u>-</u>	<u>461,073</u>
WORK IN PROGRESS, END OF YEAR	<u>\$ 415,884</u>	<u>\$ 133,800</u>	<u>\$ -</u>	<u>\$ 549,684</u>
TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	<u>\$ 115,657,617</u>	<u>\$ 20,806,123</u>	<u>\$ 1,299,321</u>	<u>\$ 137,763,061</u>

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
CAPITAL FUND

CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2012

	BYLAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
BALANCE, BEGINNING OF YEAR	\$ 31,974	\$ 8,969,922				\$ 9,001,896
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education						8,048,822
Other	8,048,822	300,408				300,408
Investment Income		67,912				67,912
Equipment Sale Proceeds Victoria High Seismic Upgrade					40,088	40,088
	8,048,822	368,320	-		40,088	8,457,230
Decrease:						
Transferred to DCC - Capital Additions	4,802,886	1,898,023			40,088	6,740,997
Transferred to DCC - Work in Progress	2,021,953	348,664				2,370,617
Transfer to Local Capital		5,820,641				5,820,641
Bylaw Expenditures	477,385					477,385
	7,302,224	8,067,328	-		40,088	15,409,640
Net Changes for the Year	746,598	(7,699,008)	-		-	(6,952,410)
BALANCE, END OF YEAR	\$ 778,572	\$ 1,270,914	\$ -	\$ -	\$ -	\$ 2,049,486

CAPITAL FUND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2012

	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE
BALANCE, BEGINNING OF YEAR	\$ 44,298,426		\$ 44,298,426
Changes for the Year			
Amortization of Deferred Capital Contributions	5,043,041		5,043,041
Interfund Transfers - Capital Assets Purchased	1,864,616		1,864,616
Amortization of Capital Assets	(7,294,650)		(7,294,650)
Long Term Lease Annual Revenue Recognition	44,016		44,016
Transfer from Ministry of Education Restricted Capital		5,820,641	5,820,641
Net Changes for the Year	(342,977)	5,820,641	5,477,664
BALANCE, END OF YEAR	\$ 43,955,449	\$ 5,820,641	\$ 49,776,090



OFFICE OF ADMINISTRATIVE SERVICES

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
Fax: (250) 475-4112

John Gaipman, Superintendent of Schools/Secretary-Treasurer
Phone: (250) 475-4159

TO: BOARD OF EDUCATION

FROM: John Gaipman
Superintendent of Schools/Secretary-Treasurer

DATE: September 17, 2012

RE: **Schedules as Required by the Financial Information Act
for the period July 01, 2011 to June 30, 2012**

In accordance with the *Financial Information Act* (the "Act"), each school board is required to prepare a statement of financial information for each fiscal year within six months after the end of the fiscal year. The *Act*, together with the related regulation and directive, prescribes the information that is required to be included in the statement. There are no changes to the reporting requirements for the 2011/2012 period.

The schedules, as required, have been completed for the year ended June 30, 2012, and include:

- i) Management Report
- ii) Schedule of Debts (nil report)
- iii) Schedule of Guarantee and Indemnity Agreements (nil report)
- iv) Schedule of Remuneration and Expenses
- v) Statement of Severance Agreements (nil report)
- vi) Schedule of Payments for the Provision of Goods and Services
- vii) Comparison of Scheduled Payments to the Audited Financial Statement Expenditures
- viii) School District Audited Financial Statements

The Schedule of Remuneration and Expenses lists only those employees with salaries exceeding \$75,000. Section 6 of the Financial Regulation defines remuneration to include any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the Board to an employee, but does not include anything payable under a severance agreement. Taxable benefits include the employer-paid portion of certain employee benefits defined by the Canada Revenue Agency, including for example, provincial medical insurance premiums, and group life insurance premiums.

Section 6 of the Financial Information Regulation defines expenses to include travel expenses, memberships, tuition, relocation expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee.

The Schedule of Payments for the Provision of Goods and Services lists payments made to third parties for the supply of goods and services to the school district in excess of \$25,000.

IT IS RECOMMENDED:

THAT THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 APPROVES THE SCHEDULES AS REQUIRED BY THE FINANCIAL INFORMATION ACT FOR THE PERIOD JULY 01, 2011 TO JUNE 30, 2012.



**Board of Education of
SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)**

Schedules as required by

The Financial Information Act

For the period July 01, 2011 to June 30, 2012

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012**

**SCHEDULES AS REQUIRED BY
THE FINANCIAL INFORMATION ACT**

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BRITISH
COLUMBIA

Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 61	NAME OF SCHOOL DISTRICT Greater Victoria	YEAR 2011/2012
OFFICE LOCATION(S) 556 Boleskine Road	TELEPHONE NUMBER (250) 475-3212	
MAILING ADDRESS 556 Boleskine Road		
CITY Victoria	PROVINCE BC	POSTAL CODE V8Z 1E8
NAME OF SUPERINTENDENT John Gaipman		TELEPHONE NUMBER (250) 475-4159
NAME OF SECRETARY TREASURER John Gaipman		TELEPHONE NUMBER (250) 475-4159

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2012

for School District No. 61 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED September 17, 2012
SIGNATURE OF SUPERINTENDENT	DATE SIGNED September 17, 2012
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED September 17, 2012

EDUC. 6049 (REV. 2000/09)

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian Generally Accepted Accounting Principles for not-for-profit organizations, and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of School District No. 61 (Greater Victoria)

John Gaipman
Superintendent of Schools/Secretary-Treasurer
September 17, 2012

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012**

SCHEDULE OF DEBTS

Information on all long term debt is included in Statement 1 and in the Notes of the School District Audited Financial Statements.

This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Section 4.*

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012**

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 61 (Greater Victoria) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Section 5*.

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
ALPHA, CATHERINE	TRUSTEE	\$ 17,424.00	\$ 3,083.56
FERRIS, THOMAS	TRUSTEE	\$ 18,699.00	\$ 1,754.95
HOLLAND, JIM	TRUSTEE	\$ 7,405.20	\$ 448.50
HORSMAN, BEVERLY	TRUSTEE, VICE CHAIR	\$ 18,292.76	\$ 2,118.74
LEONARD, ELAINE	TRUSTEE	\$ 17,424.00	\$ -
LORING-KUHANGA, EDITH	TRUSTEE	\$ 10,091.41	\$ 2,484.80
MCEVOY, MICHAEL	TRUSTEE	\$ 17,424.00	\$ 190.13
MCNALLY, DIANE	TRUSTEE	\$ 10,091.41	\$ 2,747.05
NOHR, DEBORAH	TRUSTEE	\$ 10,091.41	\$ 2,460.14
ORCHERTON, PEG	TRUSTEE, CHAIR	\$ 19,161.51	\$ 1,037.78
PITRE, DAVID	TRUSTEE	\$ 12,082.60	\$ 113.10
YOUNG, JOHN	TRUSTEE	\$ 7,405.20	\$ -
TOTAL, ELECTED OFFICIALS		\$ 165,592.50	\$ 17,338.75

EMPLOYEES, OTHER THAN ELECTED OFFICIALS
(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
ADAMS, MIKE	TEACHER	\$ 87,145.13	\$ -
AERTS, THOMAS	PRINCIPAL	\$ 108,516.70	\$ 693.69
AILEEN, CAROL	TEACHER	\$ 83,872.20	\$ -
AKERLY-BOHAKER, PATRICIA	TEACHER	\$ 75,876.72	\$ -
ALBERS, LESLIE	TEACHER	\$ 75,788.55	\$ -
ALEXANDER, SCOTT	TEACHER	\$ 84,706.70	\$ -
ALLEN, MURRAY	VICE PRINCIPAL	\$ 98,046.28	\$ -
AMBEAULT, GEORGE	SECRETARY TREASURER	\$ 157,638.51	\$ 14,356.46
AMBERY, BARBARA	TEACHER	\$ 75,696.93	\$ 56.00
ANDERSON, JAMES	TEACHER	\$ 89,793.04	\$ -
ANDREWS, KENNETH	PRINCIPAL	\$ 108,756.28	\$ 1,899.04
ARMSTRONG, KATHRYN	TEACHER	\$ 82,775.27	\$ -
ATKINSON, CLAIRE	TEACHER	\$ 83,305.50	\$ -
ATKINSON, PETER	TEACHER	\$ 75,987.98	\$ -
BACKHOUSE, DAVID	TEACHER	\$ 75,988.79	\$ -
BACON, BEVERLY	TEACHER	\$ 82,666.00	\$ -
BAILEY, DANA	TEACHER	\$ 75,482.16	\$ -
BAINS, GINA	TEACHER	\$ 75,806.69	\$ -
BALABUCH, ALLISON	TEACHER	\$ 79,748.67	\$ -
BANCROFT, SUZANNE	TEACHER	\$ 81,792.40	\$ 576.95
BARKER, BRYN	TEACHER	\$ 83,233.38	\$ -
BARNES, MITCHELL	TEACHER	\$ 87,949.83	\$ 590.00
BARSS, TIM	TEACHER	\$ 89,143.44	\$ -
BARWIN, ALAN	TEACHER	\$ 83,637.17	\$ -
BASI, ROB	TEACHER	\$ 76,227.68	\$ -
BEAUCAGE, DOMINIQUE	TEACHER	\$ 84,772.83	\$ -
BECKER, CATHY	TEACHER	\$ 83,258.86	\$ -
BEECH, GARY	TEACHER	\$ 75,315.07	\$ -
BELANGER, JEAN	TEACHER	\$ 75,963.95	\$ -
BELL, JAMES	TEACHER	\$ 75,807.94	\$ -
BELL, SHERRI	DEPUTY SUPERINTENDENT	\$ 133,089.42	\$ 6,746.66
BEMBRIDGE, TERESA	TEACHER	\$ 83,266.06	\$ 758.01
BENDER, ALEX	TEACHER	\$ 75,985.05	\$ -
BENDER, LOIS	PRINCIPAL	\$ 99,463.98	\$ -
BENNETT, STEPHEN	PRINCIPAL, EDUCATIONAL STAFFING	\$ 116,499.15	\$ 930.06
BENSON, HEATHER	TEACHER	\$ 84,486.88	\$ -
BERRY, JONATHON	TEACHER	\$ 83,469.28	\$ 215.68
BESSE, CATHY	TEACHER	\$ 81,954.51	\$ 334.20
BLAIR, ANDREA	TEACHER	\$ 80,347.43	\$ -
BLECIC, KEVIN	TEACHER	\$ 86,954.90	\$ -
BLOUIN, LORI	TEACHER	\$ 84,225.75	\$ -
BOLAND, GRANT	VICE PRINCIPAL	\$ 99,731.68	\$ 1,356.14

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
BOLDT, COLIN	TEACHER	\$ 80,966.47	\$ -
BOND, ANNA LISA	TEACHER	\$ 79,860.43	\$ 2,108.18
BOULDING, SHAWN	PRINCIPAL	\$ 115,814.45	\$ -
BOWES, DOUGLAS	ASSISTIVE TECHNOLOGY CONSULTANT, SET BC	\$ 80,337.04	\$ 3,530.51
BRADSHAW, TIM	TEACHER	\$ 82,079.73	\$ -
BRAIN, TANI-LAUREEN	TEACHER	\$ 82,802.79	\$ -
BRANDON, DAVID	MANAGER, LABOUR RELATIONS	\$ 84,166.36	\$ -
BRAULT, DANIELLE	TEACHER	\$ 82,576.41	\$ -
BREMAUD, FREDERIC	TEACHER	\$ 76,887.63	\$ -
BRIGIDEAR, KARIAN	VICE PRINCIPAL	\$ 89,541.13	\$ 280.00
BRISDON, GARRETT	VICE PRINCIPAL	\$ 101,008.62	\$ 1,219.85
BROOKER, DEREK	TEACHER	\$ 77,167.75	\$ 140.80
BROOKES, KIERSTEN	TEACHER	\$ 83,284.31	\$ -
BROWN, RICHARD	TEACHER	\$ 83,196.19	\$ 337.43
BROWNE, DIANNE	TEACHER	\$ 82,666.05	\$ 249.70
BUCHER, FRANCIS	TEACHER	\$ 75,294.41	\$ -
BUCKINGHAM, TRENT	TEACHER	\$ 77,727.43	\$ -
BUDGELL, MELINDA	TEACHER	\$ 82,329.84	\$ -
BURGERS, SIMON	PRINCIPAL	\$ 104,012.64	\$ 1,488.42
BURLESON, WENDY	TEACHER	\$ 80,841.18	\$ -
BURLEY, LORI	PRINCIPAL	\$ 102,788.94	\$ -
BUSCH, KEVIN	TEACHER	\$ 75,842.83	\$ -
BUTLER, PATRICIA	TEACHER	\$ 75,434.42	\$ -
CAIN, SHADRICK	TEACHER	\$ 76,790.62	\$ -
CAIRNS, LAURIE	VICE PRINCIPAL	\$ 90,342.51	\$ 60.00
CALDERWOOD, COLLEEN	TEACHER	\$ 84,545.97	\$ -
CALDWELL, HAROLD	VICE PRINCIPAL	\$ 90,465.11	\$ -
CAMPBELL, BARBARA	TEACHER	\$ 81,582.58	\$ -
CAMPBELL, JULIE	TEACHER	\$ 76,288.82	\$ -
CAMPBELL, MARILYN	PRINCIPAL	\$ 96,978.64	\$ 20.00
CAMPBELL, TRENT	TEACHER	\$ 80,826.23	\$ -
CAPELLI, GIULIA	TEACHER	\$ 81,368.49	\$ -
CARDLE, JOSEPH	PRINCIPAL	\$ 104,956.77	\$ 2,067.76
CARMICHAEL, ALLAN	TEACHER	\$ 77,421.38	\$ -
CARRICO, PATRICIA	TEACHER	\$ 75,354.47	\$ -
CARRUTH, JUDITH	TEACHER	\$ 82,753.95	\$ -
CARTER, DOUGLAS	TEACHER	\$ 83,204.66	\$ -
CARTER, JERRY	TEACHER	\$ 75,352.29	\$ -
CHAN, NORMA	TEACHER	\$ 75,962.93	\$ -
CHAN-WAN-FONG, SIN-LIN	TEACHER	\$ 83,149.66	\$ -
CHAPIN, MONICA	TEACHER	\$ 75,781.73	\$ -
CHAPMAN, MARILYN	TEACHER	\$ 75,381.26	\$ -
CHARLTON, ALANA	PRINCIPAL	\$ 116,967.63	\$ -
CHESSA, JUDITH	TEACHER	\$ 76,106.90	\$ -
CHIAPPETTA, MARY	TEACHER	\$ 83,305.55	\$ 1,273.01
CHOW, DENISE	TEACHER	\$ 83,757.25	\$ -
CHRISTIANSON, WALTER	TEACHER	\$ 77,146.20	\$ -
CHRISTOFF, PATRICK	TEACHER	\$ 83,283.95	\$ -
CHRISTY, NORAH-DAWN	TEACHER	\$ 76,957.54	\$ -
CLARK, ALAN	TEACHER	\$ 83,420.57	\$ -
CLAZIE, SCOTT	VICE PRINCIPAL	\$ 89,084.69	\$ -
CLEMENTS, OWEN	TEACHER	\$ 75,889.19	\$ -
COCKING, NIGEL	TEACHER	\$ 86,609.27	\$ -
COEY, HEATHER	TEACHER	\$ 83,284.36	\$ -
COHEN, MELODIE	TEACHER	\$ 83,095.60	\$ -
COLANTONIO, SAVERIO	TEACHER	\$ 83,366.74	\$ -
COLUSSI, MICHAEL	MANAGER, HEALTH AND SAFETY	\$ 80,467.31	\$ 1,477.60
CONDIE, RICHEL	TEACHER	\$ 79,816.37	\$ -
CONIBEAR, FRANK	TEACHER	\$ 87,216.09	\$ -
CONNELLY, CATHRYN	TEACHER	\$ 75,048.06	\$ -
CONROD, KAREN	TEACHER	\$ 75,359.80	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS
(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
CONROD, ROGER	TEACHER	\$ 84,109.20	\$ -
CORMIER, JASON	TEACHER	\$ 81,548.02	\$ -
CORMIER, KYLE	DIRECTOR, HUMAN RESOURCE SERVICES	\$ 124,939.98	\$ 3,710.60
COTTIER, SUSAN	TEACHER	\$ 83,872.42	\$ -
COURVILLE, DEBORAH	ASSOCIATE SUPERINTENDENT	\$ 128,558.07	\$ 4,472.60
CRAWFORD, KATHRYN	TEACHER	\$ 75,724.74	\$ -
CRISP, ALEXANDER	TEACHER	\$ 83,196.29	\$ -
CULLEN, AUDRA	TEACHER	\$ 81,362.53	\$ -
DAGG, JODI	TEACHER	\$ 75,907.45	\$ -
DANN, RONALD	TEACHER	\$ 82,756.64	\$ -
DAVIS, JEFFREY	MARKETING & STUDENT SUPPORT, INTERNATIONAL STUDENT PROGRAM	\$ 81,071.59	\$ 1,185.23
DE MEDEIROS, ALEXANDER	TEACHER	\$ 83,333.01	\$ -
DE NAT, BRENT	PRINCIPAL	\$ 102,524.23	\$ 1,638.18
DI BIASE, JEANETTE	TEACHER	\$ 75,710.00	\$ -
DI LALLA, YETA	TEACHER	\$ 75,277.91	\$ -
DICK, JANA	VICE PRINCIPAL	\$ 89,084.86	\$ -
DICKSON, CHRIS	TEACHER	\$ 75,359.56	\$ -
DIETIKER, MARTHA	TEACHER	\$ 83,204.76	\$ -
DISHAW, CECILIA	TEACHER	\$ 75,865.26	\$ -
DODDS, KELLY	TEACHER	\$ 76,933.14	\$ -
DOLAN, ELAINE	PRINCIPAL	\$ 101,915.82	\$ 1,897.57
DOUGAN, SHERRY	TEACHER	\$ 75,978.13	\$ -
DOYLE, DWAYNE	VICE PRINCIPAL	\$ 86,755.28	\$ -
DUNCAN, PATRICK	ASSOCIATE SUPERINTENDENT	\$ 135,291.64	\$ 13,715.82
DUPUIS, NICOLE	TEACHER	\$ 75,434.11	\$ -
DUVAL, ROGER	TEACHER	\$ 77,014.49	\$ -
DUYNDAM, JEFFREY	VICE PRINCIPAL	\$ 88,332.70	\$ 1,064.00
EADIE, BARBARA	TEACHER	\$ 83,178.25	\$ -
EDWARDS, SHAWN	TEACHER	\$ 76,208.51	\$ -
EDWARDS, TERRENCE	PRINCIPAL	\$ 101,617.81	\$ 1,963.11
ELKIN, LOUISA	TEACHER	\$ 80,243.66	\$ -
ELLISON, PETER	TEACHER	\$ 81,527.50	\$ -
ENFIELD, SUSAN	TEACHER	\$ 83,178.01	\$ -
ENGLISH, SHARON	VICE PRINCIPAL	\$ 89,694.77	\$ 2,712.84
ENRIGHT, ROBERT	TEACHER	\$ 76,440.25	\$ -
EVANCHIEW, TODD	TEACHER	\$ 77,626.11	\$ -
EVANS, KAREN	TEACHER	\$ 76,965.82	\$ -
EWALD, HELENA	TEACHER	\$ 76,354.42	\$ -
EWART, PAMELA	TEACHER	\$ 82,836.86	\$ -
FABRI, SANDRA	TEACHER	\$ 75,352.36	\$ -
FALLS, DOUGLAS	TEACHER	\$ 76,127.98	\$ -
FALLS, PATRICIA	PRINCIPAL	\$ 115,204.55	\$ 87.56
FARAGO, PATRICIA	TEACHER	\$ 83,284.21	\$ -
FAST, RICHARD	TEACHER	\$ 84,796.14	\$ -
FAWCETT, INGRID	TEACHER	\$ 82,135.80	\$ 687.26
FERGUSON, BRUCE	TEACHER	\$ 84,432.33	\$ -
FERREIRA, PHILIP	TEACHER	\$ 80,589.15	\$ -
FERRIER, DAVID	TEACHER	\$ 76,197.68	\$ -
FIELDER, BARBARA	TEACHER	\$ 75,359.89	\$ -
FINLAYSON, JAMES	TEACHER	\$ 75,037.84	\$ -
FLELLO, DAVID	TEACHER	\$ 84,585.35	\$ -
FLETCHER, KENNETH	TEACHER	\$ 87,949.47	\$ -
FOGELKLOU, TONY	TEACHER	\$ 77,301.51	\$ -
FOREMAN, ERIKA	TEACHER	\$ 75,889.30	\$ -
FOREST, MICHELLE	SPEECH & LANGUAGE PATHOLOGIST	\$ 81,060.93	\$ 25.00
FORSTER, PETER	TEACHER	\$ 77,145.15	\$ -
FORSYTH, ELAINE	TEACHER	\$ 81,520.64	\$ -
FOX, MARILYN	TEACHER	\$ 75,781.82	\$ -
FRASER, GERRY	TEACHER	\$ 94,256.87	\$ -
FRASER, MICHAEL	TEACHER	\$ 83,393.68	\$ -
FRENCH, ADRIAN	TEACHER	\$ 87,067.32	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
FUTTER, DAVID	TEACHER	\$ 82,837.29	\$ -
GAIPTMAN, JOHN	SUPERINTENDENT OF SCHOOLS	\$ 205,403.98	\$ 8,995.97
GAIPTMAN, SHAROYNE	VICE PRINCIPAL	\$ 102,134.17	\$ 2,289.37
GALE, SHARON	TEACHER	\$ 75,359.87	\$ -
GARLINGE, ED	TEACHER	\$ 84,350.15	\$ -
GAROST, GREGORY	TEACHER	\$ 81,466.38	\$ -
GAUK, MARLENE	TEACHER	\$ 76,027.16	\$ -
GAUVREAU, CARMEN	VICE PRINCIPAL	\$ 89,766.75	\$ 2,119.50
GENUIST, ANNE	TEACHER	\$ 75,807.99	\$ -
GEORGE, ANN	TEACHER	\$ 82,333.67	\$ -
GEORGE, CORRINNA	TEACHER	\$ 82,876.64	\$ -
GEORGESEN, NATHAN	VICE PRINCIPAL	\$ 88,135.82	\$ -
GIASSON, GUY	TEACHER	\$ 75,630.45	\$ -
GIESBRECHT, CARTER	VICE PRINCIPAL	\$ 99,257.81	\$ 1,018.57
GIRARD, CRAIG	TEACHER	\$ 76,273.20	\$ -
GNOCATO, BETTY	TEACHER	\$ 81,468.93	\$ -
GOORACHURN, LYNN-DELL	TEACHER	\$ 78,369.77	\$ -
GORAL, JOANNE	TEACHER	\$ 76,637.47	\$ -
GORDON, THOMAS	TEACHER	\$ 75,907.50	\$ -
GRAF, LUCINDA	TEACHER	\$ 83,366.73	\$ -
GRANT, HEATHER	TEACHER	\$ 75,907.47	\$ -
GRAY, JOHN	TEACHER	\$ 83,393.36	\$ -
GREEN, DANNY	TEACHER	\$ 75,963.94	\$ -
GREENE, BEN	TEACHER	\$ 84,664.59	\$ -
GREENWOOD, MICHAEL	TEACHER	\$ 81,139.60	\$ 34.25
GREGSON, KRISTY	TEACHER	\$ 75,891.21	\$ -
GREW, CATHERINE	TEACHER	\$ 82,225.69	\$ -
GREW, KEITH	TEACHER	\$ 86,957.88	\$ -
GRIFFIN, RICHARD	TEACHER	\$ 88,538.60	\$ -
GRIGOR, KAREN	TEACHER	\$ 83,186.75	\$ -
GROOT, CHUCK	TEACHER	\$ 84,432.20	\$ -
GROSS, ANGELA	TEACHER	\$ 75,118.55	\$ -
GRUBB, MARGARET	TEACHER	\$ 83,055.98	\$ -
GUILBAULT, PAMELA	TEACHER	\$ 80,296.04	\$ 2,551.52
GUILLEMETTE, THERESE	TEACHER	\$ 75,973.07	\$ -
GUIZZO, CAROLINE	TEACHER	\$ 76,100.27	\$ -
GUIZZO, MARKO	TEACHER	\$ 75,988.52	\$ -
HAM, BRUCE	TEACHER	\$ 77,149.07	\$ -
HAMILTON, JULIE	TEACHER	\$ 75,277.79	\$ -
HAMILTON, PAUL	TEACHER	\$ 83,177.79	\$ 6,026.45
HAMM, LAURIE	VICE PRINCIPAL	\$ 88,908.01	\$ 786.34
HANNAH, MARION	TEACHER	\$ 79,089.38	\$ -
HANSEN, JAMES	PRINCIPAL	\$ 100,255.71	\$ -
HANSEN, ULLA	TEACHER	\$ 83,292.97	\$ -
HARDY, BARBARA	PRINCIPAL	\$ 102,634.11	\$ -
HARRIS, MURRAY	VICE PRINCIPAL	\$ 87,982.37	\$ -
HARRISON, JUDY	PRINCIPAL	\$ 119,832.55	\$ 864.53
HARTE, CINDY	VICE PRINCIPAL	\$ 89,067.61	\$ 405.86
HARWOOD, CATHERINE	PSYCHOLOGIST	\$ 91,049.01	\$ 693.35
HASLER, VICTORIA	TEACHER	\$ 84,163.92	\$ -
HAWKINS, GILLIAN	TEACHER	\$ 84,210.96	\$ -
HAZON, NAOMI	VICE PRINCIPAL	\$ 89,628.87	\$ 176.00
HEBB, LISA	TEACHER	\$ 83,204.69	\$ -
HEISLER, STEPHEN	TEACHER	\$ 82,742.07	\$ -
HELM, AARON	TEACHER	\$ 75,821.92	\$ -
HENDRA, TANNIS	TEACHER	\$ 82,830.67	\$ 89.60
HENDY, JAMES	TEACHER	\$ 83,293.77	\$ -
HIGGINS, DEBORRA	TEACHER	\$ 77,114.49	\$ -
HITCHCOCK, DAPHNE	TEACHER	\$ 82,768.80	\$ 2,220.90
HO, JENNIFER	TEACHER	\$ 82,851.39	\$ -
HODGINS, HELENA	TEACHER	\$ 79,388.92	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS
(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
HOFFMAN, ALLYSON	TEACHER	\$ 80,614.50	\$ -
HOLDEN, TRUDY	TEACHER	\$ 88,420.84	\$ 515.04
HOLOB, WENDY	PRINCIPAL	\$ 104,840.06	\$ 2,760.24
HOLT, HOLLY	VICE PRINCIPAL	\$ 90,479.98	\$ -
HORTON, JENN	TEACHER	\$ 82,871.10	\$ -
HOSOKAWA, JANET	TEACHER	\$ 83,278.57	\$ -
HOUSE, ROBERT	VICE PRINCIPAL	\$ 101,453.52	\$ 3,274.75
HOVIS, DAVID	PRINCIPAL	\$ 101,678.33	\$ 1,771.92
HOWARD, NELLIE	TEACHER	\$ 82,751.93	\$ 66.27
HOWLEY, SEAMUS	DIRECTOR, FACILITIES	\$ 120,815.76	\$ 2,980.67
HUNTER, PETER	TEACHER	\$ 84,050.52	\$ -
HURST, PHILLIP	TEACHER	\$ 76,720.27	\$ -
HUSTON, WENDY	TEACHER	\$ 82,891.71	\$ -
IRETON ROACH, MARJORIE	TEACHER	\$ 83,305.48	\$ -
ISAAC, RITA	TEACHER	\$ 82,135.71	\$ -
IVES, IRENE	VICE PRINCIPAL	\$ 93,947.64	\$ -
JANZEN, BARRY	TEACHER	\$ 82,468.66	\$ -
JARDINE, DANIEL	TEACHER	\$ 75,880.64	\$ -
JEE, NORMA	TEACHER	\$ 76,212.07	\$ -
JENSEN, SELENA	TEACHER	\$ 77,335.59	\$ -
JOHNSON, BRETT	PRINCIPAL	\$ 108,154.50	\$ 372.23
JOHNSON, JASON	TEACHER	\$ 77,759.59	\$ -
JOHNSON, NEAL	TEACHER	\$ 75,932.24	\$ -
JORGENSEN, READ	PRINCIPAL	\$ 107,386.98	\$ 517.08
JORY, MEGAN	TEACHER	\$ 82,756.14	\$ -
JOST, SANDRA	VICE PRINCIPAL	\$ 79,181.12	\$ -
JUNG, PAUL	TEACHER	\$ 84,674.81	\$ -
KAVANAGH FITCH, JANE	TEACHER	\$ 75,707.19	\$ -
KELLY, BRENT	PRINCIPAL	\$ 108,353.25	\$ -
KELLY, LAURA	TEACHER	\$ 75,359.41	\$ -
KELLY, MARY	TEACHER	\$ 82,330.64	\$ 55.56
KENNEDY, MELANIE	TEACHER	\$ 83,285.00	\$ -
KENNEL, GLYNNIS	TEACHER	\$ 81,362.46	\$ 56.00
KERR, DAWNA	TEACHER	\$ 75,987.05	\$ -
KHOSLA, GAUTAM	VICE PRINCIPAL	\$ 98,018.34	\$ 49.70
KIDD, BERNARD	TEACHER	\$ 76,910.74	\$ 300.00
KIDD, WENDY	TEACHER	\$ 77,098.79	\$ -
KILBANK, ROBERT	TEACHER	\$ 76,796.87	\$ -
KIND, CINDY	TEACHER	\$ 81,362.40	\$ -
KING, RONALD	TEACHER	\$ 79,706.11	\$ -
KIRKWOOD, SCOTT	TEACHER	\$ 75,788.19	\$ -
KNAPPETT, KATHERINE	TEACHER	\$ 75,404.75	\$ -
KNOKE, LEONARD	TEACHER	\$ 75,604.56	\$ -
KOLEBA, JANE	TEACHER	\$ 84,115.45	\$ -
KONING, BERNARD	VICE PRINCIPAL	\$ 80,192.69	\$ -
KOWALSKY, LINDA	TEACHER	\$ 82,299.50	\$ -
KREYE, DONALD	TEACHER	\$ 79,292.90	\$ -
KUCHER, AMELITA	TEACHER	\$ 77,175.74	\$ -
LAFLECHE, MAUREEN	TEACHER	\$ 83,204.69	\$ 2,711.30
LAIRD, JEFFREY	TEACHER	\$ 77,525.56	\$ -
LAM, ROBIN	TEACHER	\$ 76,013.55	\$ -
LANGSTON, JANET	VICE PRINCIPAL	\$ 79,043.93	\$ -
LASER, DEBRA	ASSOCIATE SECRETARY-TREASURER	\$ 128,220.52	\$ 3,918.16
LAWSON, GILLIAN	VICE PRINCIPAL	\$ 90,688.68	\$ -
LAYNE, LAWRENCE	TEACHER	\$ 75,751.93	\$ -
LE BLANC, DEBRA	MANAGER, PAYROLL & BENEFITS	\$ 98,682.03	\$ 5,758.54
LEE, LESLIE	PRINCIPAL	\$ 102,553.39	\$ 371.33
LEGERE, CEAN	TEACHER	\$ 75,863.28	\$ 56.00
LEISCHNER, MARK	TEACHER	\$ 82,225.83	\$ -
LENNIE, HELEN	TEACHER	\$ 87,473.44	\$ 45.00
LEVESQUE, GABRIEL	TEACHER	\$ 78,749.99	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
LIDSTONE, MARIANNE	TEACHER	\$ 76,824.02	\$ -
LINNELL, DEBORAH	TEACHER	\$ 75,277.72	\$ -
LITMAN, JANE	TEACHER	\$ 83,177.93	\$ 924.00
LIVERNOCHE, MARIE	TEACHER	\$ 82,218.12	\$ -
LONG, JO-ANNE	TEACHER	\$ 84,725.03	\$ 60.96
LOUGHTON, JACQUELINE	TEACHER	\$ 89,516.18	\$ -
LOUIS, DAPHNE	TEACHER	\$ 75,771.72	\$ -
LOUKES, JEFFREY	TEACHER	\$ 84,031.50	\$ -
LUCHIES, KEVIN	PRINCIPAL	\$ 116,435.62	\$ 2,021.19
MACDONALD, JENNIFER	VICE PRINCIPAL	\$ 94,272.30	\$ 372.41
MACDONALD, SUZANNE	TEACHER	\$ 82,665.92	\$ 126.79
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$ 107,999.20	\$ 1,758.74
MACISAAC, MELANIE	TEACHER	\$ 82,135.75	\$ -
MACKIE, CAROLE	TEACHER	\$ 75,845.50	\$ -
MACKIE, DEBRA	DISTRICT PRINCIPAL, SPECIAL EDUCATION	\$ 105,822.95	\$ 3,176.66
MAGEE, MARILYN	VICE PRINCIPAL	\$ 78,861.20	\$ -
MAGNIN, FERNAND	TEACHER	\$ 75,781.84	\$ -
MANN, TARJEET	PRINCIPAL	\$ 93,210.21	\$ -
MANTAI, MEIKE	TEACHER	\$ 75,277.79	\$ -
MARCHI, JEFF	TEACHER	\$ 75,911.20	\$ -
MARGETTS, MARLA	VICE PRINCIPAL	\$ 79,024.44	\$ 988.71
MARINI, ANNE	TEACHER	\$ 84,550.43	\$ -
MARK, MAUREEN	TEACHER	\$ 76,197.07	\$ -
MARKS, TIM	TEACHER	\$ 75,882.54	\$ -
MARLEY, EMMA	VICE PRINCIPAL	\$ 89,675.19	\$ -
MARQUARDT, MARTIN	TEACHER	\$ 83,177.83	\$ -
MARSHALL, DIANE	PRINCIPAL	\$ 102,783.73	\$ 2,310.64
MARTA, LISA	TEACHER	\$ 75,756.44	\$ -
MARTELL, DALE	TEACHER	\$ 75,987.95	\$ -
MARTIN, JENNIFER	TEACHER	\$ 83,387.22	\$ -
MARTIN, KATHRYN	TEACHER	\$ 75,352.42	\$ -
MAS, JUDY	COORDINATOR, LANGUAGES & MULTICULTURALISM	\$ 104,016.08	\$ 1,401.00
MASINI, DAVID	TEACHER	\$ 75,804.15	\$ -
MASUCH, BRIAN	TEACHER	\$ 75,707.27	\$ -
MATHESON, CHERYL	TEACHER	\$ 75,808.01	\$ -
MAXIMICK, LORNA	TEACHER	\$ 82,155.62	\$ -
MAXWELL, HELEN	TEACHER	\$ 83,854.31	\$ -
MCBURNEY, NITA	EXECUTIVE ASSISTANT	\$ 76,621.97	\$ 165.24
MCCARTHY, DAVID	TEACHER	\$ 75,577.69	\$ -
MCCARTNEY, SEAN	VICE PRINCIPAL	\$ 94,463.17	\$ -
MCDUGALL, CAROL	TEACHER	\$ 82,135.73	\$ -
MCGARVA, GLYNIS	TEACHER	\$ 82,585.67	\$ -
MCINNES, CHRISTINE	TEACHER	\$ 77,116.81	\$ -
MCKAY, BEVERLY	TEACHER	\$ 76,675.03	\$ -
MCKINNON, BRIAN	TEACHER	\$ 75,882.67	\$ -
MCMILLAN, DANNY	TEACHER	\$ 79,935.68	\$ -
MCVIE, ELAINE	PRINCIPAL	\$ 98,091.63	\$ 2,447.96
MEIDINGER, HEATHER	VICE PRINCIPAL	\$ 90,128.31	\$ 1,708.48
MELVIN, ELLEN	TEACHER	\$ 83,393.70	\$ -
MILBURN, LOUISE	TEACHER	\$ 83,234.53	\$ 854.31
MILLER, GLENN	ASSISTANT SUPERVISOR OPERATIONS	\$ 98,501.26	\$ 3,518.30
MITCHELL, GORDON	VICE PRINCIPAL	\$ 100,652.40	\$ 1,443.03
MITCHELL, JEFFREY	PRINCIPAL	\$ 100,855.58	\$ 2,089.18
MITCHELL, JOANNE	ALLIED SPECIALIST	\$ 79,968.38	\$ 1,268.84
MOODLEY, VIVA	TEACHER	\$ 86,401.23	\$ -
MOORE, AUDREY	TEACHER	\$ 78,403.68	\$ -
MOORHOUSE, LYNNE	PRINCIPAL	\$ 101,403.77	\$ -
MOREAU, JOYCE	TEACHER	\$ 75,786.84	\$ -
MORRIS, DIANA	TEACHER	\$ 83,625.09	\$ -
MULRONEY, MARIA	TEACHER	\$ 77,027.95	\$ -
MUNRO, MAUREEN	VICE PRINCIPAL	\$ 100,098.74	\$ 1,429.69

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
MURPHY, WANDA	TEACHER	\$ 84,625.85	\$ -
MURRAY, CHRISTIAN	TEACHER	\$ 75,889.27	\$ -
MYLES, KEITH	TEACHER	\$ 86,482.88	\$ -
MYLES, WILLIAM	TEACHER	\$ 83,158.59	\$ -
NAHAS, JEANINE	TEACHER	\$ 75,356.06	\$ -
NAUGHTON, NADINE	VICE PRINCIPAL	\$ 93,835.42	\$ -
NEILY, NANCY	TEACHER	\$ 75,938.04	\$ -
NELSON, NELLA	COORDINATOR ABORIGINAL NATIONS EDUCATION	\$ 98,481.41	\$ 4,720.74
NEWELL, DAVID	TEACHER	\$ 77,039.22	\$ -
NICKERSON, CAREY	TEACHER	\$ 76,086.68	\$ -
NICOLSON, JOANNE	TEACHER	\$ 75,554.01	\$ -
NIGH, CHERYL	TEACHER	\$ 78,136.01	\$ -
NILSEN, ANNE	VICE PRINCIPAL	\$ 89,084.90	\$ 225.00
NORBURY, SHERRI	TEACHER	\$ 83,392.90	\$ -
NORRIS-JONES, DEAN	TEACHER	\$ 84,672.72	\$ -
NYHAN, KELLY	TEACHER	\$ 75,597.31	\$ -
O'RYAN, JENNIFER	TEACHER	\$ 77,780.91	\$ -
ORME, GEOFFREY	TEACHER	\$ 83,333.04	\$ -
PACKFORD, KEN	TEACHER	\$ 77,169.99	\$ 134.40
PARENT, EDWARD	TEACHER	\$ 75,277.82	\$ -
PARIS, MARIE	VICE PRINCIPAL	\$ 89,269.17	\$ -
PARKER, ROB	PRINCIPAL	\$ 104,562.57	\$ -
PARKINSON, DONNA	TEACHER	\$ 76,886.60	\$ -
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$ 86,777.00	\$ 726.96
PEETS, DOREEN	TEACHER	\$ 75,315.01	\$ -
PENNELL, EDWARD	DIRECTOR, INFORMATION TECHNOLOGY	\$ 120,198.99	\$ 10,091.29
PENNER, MICHAEL	TEACHER	\$ 75,907.43	\$ -
PENTY, ALAN	TEACHER	\$ 77,169.23	\$ 122.65
PHELAN, MICHAEL	PRINCIPAL	\$ 106,116.20	\$ 2,344.36
PHILLIPS, SUSAN	TEACHER	\$ 83,196.18	\$ 129.69
PICK, RENEE	PRINCIPAL	\$ 93,920.42	\$ 3,641.38
PIERCY, DAVID	TEACHER	\$ 83,183.68	\$ -
PILLAY, KOGIE	TEACHER	\$ 77,180.73	\$ -
PITRE, PHILLIP	VICE PRINCIPAL	\$ 99,991.98	\$ 516.40
PLINT, VIVIAN	TEACHER	\$ 75,789.23	\$ -
POHL, BRENDA	TEACHER	\$ 78,080.09	\$ -
POLUCH, ALEXANDRA	TEACHER	\$ 75,707.46	\$ -
POMMELET, COLLEEN	TEACHER	\$ 75,998.78	\$ -
PONCHET, THIERRY	TEACHER	\$ 76,739.71	\$ -
POPOVIC, DARINKA	TEACHER	\$ 80,591.91	\$ -
POSTLE, MELANIE	VICE PRINCIPAL	\$ 79,657.32	\$ 610.39
POULIOT, MARIO	TEACHER	\$ 83,278.67	\$ -
POWELL, DAVID	TEACHER	\$ 76,133.32	\$ -
POWELL, SEAN	PRINCIPAL	\$ 95,917.37	\$ 260.00
POY, GREGORY	TEACHER	\$ 84,474.16	\$ -
PRESTON-BAIN, MARVELLA	DISTRICT VICE PRINCIPAL SPECIAL EDUCATION	\$ 84,073.82	\$ 1,873.94
PSAILA, KEITH	TEACHER	\$ 75,988.55	\$ -
PSAILA, LYNDIA	TEACHER	\$ 76,190.11	\$ -
PULLAN, MIILA	TEACHER	\$ 76,086.79	\$ -
QUAST, BRADY	TEACHER	\$ 78,562.63	\$ -
QUAST, JEREMY	TEACHER	\$ 89,608.85	\$ -
RACANSKY, BETH	TEACHER	\$ 77,251.05	\$ -
RACANSKY, PETER	TEACHER	\$ 75,615.12	\$ -
RAHN, LANA	TEACHER	\$ 83,284.36	\$ -
RATSOY, CARL	TEACHER	\$ 81,275.83	\$ -
RAVENHILL, DAVID	TEACHER	\$ 77,188.66	\$ 115.50
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$ 83,787.65	\$ -
REID, BRUCE	TEACHER	\$ 76,950.60	\$ -
REID, JUDITH	PRINCIPAL	\$ 115,838.39	\$ 792.90
REID, KARI	TEACHER	\$ 75,463.74	\$ -
REID, MICHELLE	TEACHER	\$ 75,912.93	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
REINTJES, MIKKI	TEACHER	\$ 82,665.95	\$ -
RENAULT, RICHARD	ASSISTANT SUPERVISOR FACILITIES	\$ 78,716.98	\$ 2,939.44
RENYARD, TAMMY	VICE PRINCIPAL	\$ 99,643.39	\$ -
RICHARDSON, ANDREW	TEACHER	\$ 75,807.94	\$ -
RIMMER, KELLY	TEACHER	\$ 75,359.69	\$ -
ROBERTS, ANITA	TEACHER	\$ 75,932.43	\$ -
ROBERTS, COLIN	PRINCIPAL	\$ 116,741.95	\$ 975.98
ROBERTS-JOHNSON, TREACY	PRINCIPAL	\$ 92,741.05	\$ -
ROBERTSON, DAYLE	TEACHER	\$ 83,253.50	\$ -
ROBINSON, JUNE	TEACHER	\$ 75,781.80	\$ 504.07
ROGERS, DENNIS	TEACHER	\$ 84,460.18	\$ -
RONDOW, JANE	TEACHER	\$ 83,442.01	\$ 8,118.20
ROSS, BEVERLEY	TEACHER	\$ 75,359.36	\$ -
ROSS, DARLENE	TEACHER	\$ 83,284.46	\$ -
ROSS, DIANNE	TEACHER	\$ 75,863.25	\$ -
ROSS, JEREMY	VICE PRINCIPAL	\$ 87,420.07	\$ 1,305.35
ROSS, LEONARD	TEACHER	\$ 83,177.88	\$ -
ROSS, LINDSAY	TEACHER	\$ 77,125.55	\$ -
ROSS, PADDY	TEACHER	\$ 75,889.27	\$ -
ROSSATO, LOREDANA	TEACHER	\$ 75,277.73	\$ -
ROSSATO, MARIZA	TEACHER	\$ 75,277.70	\$ -
ROUX, FRANCOISE	TEACHER	\$ 83,194.26	\$ -
ROY, JANINE	DISTRICT PRINCIPAL, LEARNING INITIATIVES	\$ 107,999.20	\$ 1,156.25
RUSHTON, BRENDA	TEACHER	\$ 81,889.38	\$ -
SAKIYAMA, DALE	TEACHER	\$ 75,988.73	\$ -
SANDERSON, CINDY	PRINCIPAL	\$ 96,157.46	\$ 799.35
SAPSFORD, PAUL	TEACHER	\$ 75,987.88	\$ -
SAVAGE, CATHY	TEACHER	\$ 75,767.97	\$ -
SAVAGE, COLIN	TEACHER	\$ 78,062.93	\$ -
SCARBOROUGH, SUSANNE	TEACHER	\$ 75,796.66	\$ 1,951.23
SCHIPPERS, MARK	TEACHER	\$ 82,802.92	\$ -
SCHNEIDER, JONATHAN	TEACHER	\$ 77,918.71	\$ -
SCHWAB, CLARK	TEACHER	\$ 88,215.82	\$ 665.00
SCHWARZ, RENE	TEACHER	\$ 75,988.75	\$ -
SCIGLIANO, FRANK	TEACHER	\$ 80,314.79	\$ -
SCIGLIANO, LUCIANO	PRINCIPAL	\$ 107,999.22	\$ -
SCOTNEY, CATHERINE	TEACHER	\$ 81,469.13	\$ -
SCOTT, DAVID	DIRECTOR, INTERNATIONAL STUDENT PROGRAM	\$ 126,073.33	\$ 2,311.31
SCOTT, WILLIAM	TEACHER	\$ 82,668.07	\$ 187.00
SEABERG, MICHA	TEACHER	\$ 79,259.35	\$ -
SEEDORF-HARMUTH, DONNA	SPEECH & LANGUAGE PATHOLOGIST	\$ 81,236.31	\$ 413.03
SEKHA, BALRAJ	TEACHER	\$ 75,863.19	\$ -
SHEFFER, LOUISE	PRINCIPAL	\$ 101,817.83	\$ -
SHEFFER, MICHAEL	TEACHER	\$ 75,907.56	\$ -
SHERSTOBITOFF, TAMMY	VICE PRINCIPAL	\$ 100,607.98	\$ -
SHORTT, DAVID	TEACHER	\$ 75,888.60	\$ -
SHRUBSOLE, DEREK	TEACHER	\$ 83,444.12	\$ -
SHYPITKA, BRENDA	TEACHER	\$ 75,458.59	\$ -
SIMONSON, ERIC	TEACHER	\$ 83,196.22	\$ -
SIMPSON, CONNIE	TEACHER	\$ 82,748.38	\$ -
SIMPSON, CORRINA	TEACHER	\$ 83,284.42	\$ -
SIMPSON, DEBORAH	TEACHER	\$ 83,263.50	\$ -
SIMPSON, JANET	TEACHER	\$ 84,317.60	\$ -
SITAR, ISTVAN	TEACHER	\$ 81,433.52	\$ -
SIVERTSON, GREG	TEACHER	\$ 79,515.22	\$ -
SKILLINGS, BARBARA	TEACHER	\$ 75,627.89	\$ -
SKINNER, ANDREA	TEACHER	\$ 80,658.95	\$ -
SMITH, SANDY	TEACHER	\$ 75,889.57	\$ -
SMITH, SCOTT	VICE PRINCIPAL	\$ 89,977.80	\$ 1,360.86
SMITH, SHELLEY	TEACHER	\$ 82,771.97	\$ -
SMITH, STUART	TEACHER	\$ 75,806.74	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
SMITH, SUSAN	TEACHER	\$ 75,828.00	\$ -
SMITH, TERRI	VICE PRINCIPAL	\$ 90,205.54	\$ 1,817.47
SMITH, DARREN	TEACHER	\$ 83,284.34	\$ -
SOLES, JIM	SUPERVISOR OF BUILDING PROJECTS	\$ 99,633.90	\$ 1,854.20
SOMERS, EDWARD	TEACHER	\$ 84,644.87	\$ 104.50
SORBOE, GLENN	TEACHER	\$ 77,089.36	\$ -
SOUBIRAN, YVES	TEACHER	\$ 76,280.39	\$ -
SOWARD, SANDRA	TEACHER	\$ 84,478.65	\$ -
SPRAY, TIM	TEACHER	\$ 84,176.31	\$ -
SPRIGG, RICHARD	TEACHER	\$ 82,334.34	\$ -
SRAN, STEVE	TEACHER	\$ 75,831.43	\$ -
STAR, MICHAEL	TEACHER	\$ 75,907.66	\$ -
STEED, PETER	TEACHER	\$ 86,379.74	\$ -
STEVENS, RYAN	TEACHER	\$ 75,889.29	\$ -
STEVENSON, PAUL	VICE PRINCIPAL	\$ 94,304.19	\$ -
STRAITH, JULIE	TEACHER	\$ 83,696.19	\$ -
STRICKLAND, DEAN	TEACHER	\$ 75,963.51	\$ -
STROM, KIMBERLEY	VICE PRINCIPAL	\$ 95,395.19	\$ 1,680.61
SUNDHER, SANJAI	TEACHER	\$ 78,495.71	\$ -
SUTTON, TRENA	TEACHER	\$ 77,170.93	\$ 604.25
SZATMARY, STEVE	TEACHER	\$ 79,487.48	\$ -
TAGGART, ROXANNE	TEACHER	\$ 82,423.71	\$ -
TAGHAOUSSI, MARC	TEACHER	\$ 81,495.86	\$ -
TATE, LINDA	TEACHER	\$ 82,864.29	\$ 264.27
TAUSON, AL	TEACHER	\$ 77,158.26	\$ -
TAYLOR, BARBARA	VICE PRINCIPAL	\$ 89,593.55	\$ 1,715.14
TESSEMAKER, JOCELYN	TEACHER	\$ 75,359.83	\$ -
TETRAULT, LISE	TEACHER	\$ 83,177.80	\$ -
THACKER, RIINA	TEACHER	\$ 75,352.31	\$ -
THAIN, JOAN	VICE PRINCIPAL	\$ 100,865.54	\$ -
THATCHER, GORDON	TEACHER	\$ 88,492.30	\$ -
THIERBACH, RICHARD	TEACHER	\$ 87,007.58	\$ 8.03
THOMAS, SCOTT	PRINCIPAL	\$ 104,239.09	\$ 1,499.81
THOMPSON, THOMAS	VICE PRINCIPAL	\$ 87,365.70	\$ 306.47
THOMSON, DAVID	PRINCIPAL	\$ 118,531.03	\$ -
THORSON, TOM	PRINCIPAL	\$ 101,979.23	\$ -
THURBIDE, CAMERON	TEACHER	\$ 76,076.65	\$ -
TISSARI, JANET	TEACHER	\$ 80,303.65	\$ -
TOLEIKIS, STEVEN	TEACHER	\$ 83,095.52	\$ -
TRACE, KIM	MANAGER HUMAN RESOURCE SERVICES	\$ 86,130.41	\$ 2,757.48
TREACHER, BONNIE	TEACHER	\$ 77,528.01	\$ 81.12
TRENCHARD, LEANN	TEACHER	\$ 83,293.05	\$ -
TROFIMUK, MARYANNE	PRINCIPAL	\$ 103,582.39	\$ 543.48
TROZZO, CINDY	TEACHER	\$ 75,277.70	\$ -
TURNBULL, THOMAS	TEACHER	\$ 78,224.14	\$ 165.00
VAN DUYNENVOORDE, JEANNY	TEACHER	\$ 75,366.01	\$ -
VAN GYLSWYK, DONNA	TEACHER	\$ 75,781.80	\$ -
VERHAGEN, MICHAEL	TEACHER	\$ 75,888.75	\$ -
VITALE, WILLIAM	TEACHER	\$ 75,400.42	\$ 970.97
VRANJES, TOMO	TEACHER	\$ 82,754.94	\$ -
WALDIE, JODY	PRINCIPAL	\$ 101,095.23	\$ 806.87
WALKER, OMDREA	TEACHER	\$ 79,620.17	\$ -
WALKER, RALPH	VICE PRINCIPAL	\$ 100,005.16	\$ -
WALKER, ROSS	SUPERVISOR OF CONSTRUCTION	\$ 98,824.49	\$ 2,919.37
WALKER, WILLIAM	TEACHER	\$ 75,277.71	\$ -
WALLACE, JAMES	TEACHER	\$ 75,707.15	\$ -
WALTON, CAROL	TEACHER	\$ 82,775.26	\$ 1,414.74
WARRENDER, CONNIE	TEACHER	\$ 82,827.95	\$ 3,222.15
WATERS, LESLIE	TEACHER	\$ 83,275.00	\$ -
WEAR, LARA	TEACHER	\$ 82,665.94	\$ -
WEHNER, DENISE	TEACHER	\$ 81,454.35	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE

EMPLOYEES, OTHER THAN ELECTED OFFICIALS
(Details of employees with remuneration that exceeds \$75,000)

NAME	POSITION	REMUNERATION	EXPENSES
WELSH, ELIZABETH	ASSISTIVE TECHNOLOGY CONSULTANT, SET BC	\$ 81,301.45	\$ 2,157.13
WENDORF, TERRY	TEACHER	\$ 84,396.97	\$ 92.20
WESTERGARD, CHERYL	TEACHER	\$ 83,202.03	\$ 248.10
WHEELER, STEWART	TEACHER	\$ 84,702.44	\$ 168.85
WHITFIELD, WILLIAM	TEACHER	\$ 75,290.44	\$ -
WHITTEN, DEBORAH	PRINCIPAL	\$ 105,640.92	\$ 766.77
WICKES, THERESA	PRINCIPAL	\$ 104,445.75	\$ 704.65
WIGHTMAN, DENIS	TEACHER	\$ 88,033.76	\$ -
WILLIAMS, ALAN	TEACHER	\$ 75,897.22	\$ -
WILSON, DOUGLAS	TEACHER	\$ 75,963.95	\$ -
WILSON, MICHAEL	TEACHER	\$ 75,838.04	\$ -
WINSTONE, LEONA	TEACHER	\$ 75,634.95	\$ -
WONG, JOANNE	TEACHER	\$ 84,238.07	\$ -
WOOSTER, ELAINE	VICE PRINCIPAL	\$ 94,387.34	\$ -
WYGERGANGS, JOZETTE	TEACHER	\$ 82,642.29	\$ -
YORK, ALLEN	TEACHER	\$ 84,647.64	\$ -
YORK, MARGARET	TEACHER	\$ 76,480.29	\$ -
YOUNG, DAVID	TEACHER	\$ 76,181.13	\$ -
ZARUK, JILLIAN	TEACHER	\$ 83,095.41	\$ -

TOTAL, EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000	\$46,432,441.63	\$ 233,710.35
TOTAL, EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS	\$81,442,117.76	\$165,548.42
TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS	\$127,874,559.39	\$ 399,258.77
CONSOLIDATED TOTAL - REMUNERATION PAID	\$128,040,151.89	\$ 416,597.52
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN		\$6,638,217.16

This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Section 6.*

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012**

STATEMENT OF SEVERANCE AGREEMENTS

There were three severance agreements made between School District No. 61 (Greater Victoria) and its non-unionized employees during fiscal year 2011-2012. The agreements represented one to six months salary.

This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Subsection 6(7)*.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012**

**SCHEDULE SHOWING PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
(IN EXCESS OF \$25,000)**

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
4REFUEL	\$39,071.45
ABSOLUTE LEADERSHIP DEVELOPMENT	\$32,500.00
ACKLANDS-GRAINGER INC	\$28,996.14
ACME SUPPLIES LTD	\$293,757.77
ACRODEX	\$83,017.76
ALBRITE LIGHTING LTD	\$51,712.87
ALPHA ROOFING & SHEET METAL LTD	\$78,478.40
AMAZON.COM	\$31,246.53
ANDREW SHERET LTD	\$39,479.18
APPLE CANADA INC	\$346,326.66
ASSOCIATED ENGINEERING	\$45,541.75
ATHLONE TRAVEL (OAK BAY) LTD	\$98,905.83
BARAGAR ENTERPRISES LTD	\$33,740.00
BARTLETT TREE EXPERTS	\$40,667.20
BC FERRY SERVICES INC	\$72,392.78
BC HYDRO & POWER AUTHORITY	\$1,287,079.96
BC SAFETY AUTHORITY	\$28,640.32
BC TECHNOLOGY FOR LEARNING SOCIETY	\$31,140.00
BCSTA	\$69,567.06
BELL CANADA	\$66,903.34
BLACK PRESS GROUP LTD	\$30,592.14
BOARDWALK COMMUNICATIONS	\$168,857.89
BOLEN BOOKS LTD	\$37,995.33
BRAD COOK'S HI-PERFORMANCE HOCKEY	\$33,936.00
BRASS AND WOODWIND SHOP	\$41,489.28
BRITE-LITE INC (VANCOUVER ISLAND)	\$25,554.91
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$277,791.60
BURRMECH CONSULTANTS INC	\$156,926.28
CAIRNVIEW MECHANICAL LTD	\$36,968.45
CAMOSUN COLLEGE	\$111,983.49
CANADA SAFEWAY	\$37,199.85
CANON CANADA INC	\$363,432.56
CAPITAL CITY PAVING	\$162,924.50
CEI ARCHITECTURE PLANNING	\$266,097.47
CHENELIERE EDUCATION	\$41,117.27
CHEVRON CANADA LTD	\$282,901.66
CHINOOK POWER VAC	\$65,912.00
CLEMCO MECHANICAL 2010 LTD	\$669,940.50
COASTAL INSTALLATIONS (PREFAB)	\$92,120.00
COLUMBIA FIRE & SAFETY LTD	\$29,984.73
COLUMBIA INDUSTRIAL SUPPLIES	\$35,297.11
COMMISSIONAIRES	\$34,224.72
COMPASS GROUP CANADA	\$39,612.72
CONTI EVOLUTION	\$89,914.53
CORPORATION OF THE CITY OF VICTORIA	\$239,122.12
CORPORATION OF THE DISTRICT OF SAANICH	\$98,083.13
COSTCO WHOLESALE	\$32,405.96
COUTTS PULVER	\$96,197.87
CRESCENT BEACH PUBLISHING	\$48,465.62

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012**

**SCHEDULE SHOWING PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
(IN EXCESS OF \$25,000)**

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
DELL COMPUTER CORPORATION	\$85,818.29
EDU VICTORIA AGENCY LTD	\$46,718.70
EDUCAN INSTITUTIONAL FURNITURE	\$138,047.90
EMCO LIMITED	\$40,295.51
ESQUIMALT NATION	\$60,000.00
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,027,277.68
FAIRWAY MARKET	\$40,134.68
FLYNN CANADA LIMITED	\$43,216.32
FOLLETT LIBRARY SERVICES	\$66,501.04
FORTISBC ENERGY (VANCOUVER ISLAND)	\$1,718,540.14
FRIESENS	\$62,658.25
FUTUREBOOK YEARBOOKS INC	\$69,577.81
G.P.S. TURF DRAINS INC	\$32,616.14
GARDEN CITY TRANSPORTATION LTD	\$180,015.36
GARRAWAY, GARY	\$38,289.84
GARYALI ARCHITECT INC	\$133,666.51
GENERAL PAINT CORPORATION	\$62,410.32
GO ROWING AND PADDLING ASSOCIATION	\$51,809.37
GOAL ENGINEERING	\$27,670.92
HABITAT SYSTEMS INCORPORATED	\$73,089.43
HARRIS & COMPANY	\$190,480.90
HEATHERBRAE BUILDERS CO LTD	\$11,198,911.43
HOMETOWN TEAM & CORPORATE SALES	\$68,496.40
HOT HOUSE PIZZA	\$49,006.19
IMPORTED BRANDS OF CANADA	\$29,444.80
INSURANCE CORPORATION OF BC	\$53,586.40
ISLAND BLUE PRINT CO LTD	\$40,621.22
ISLAND KEY SUPPLY	\$59,464.55
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$103,962.25
JORDANS CONTRACT SALES LTD	\$117,700.66
JOSTENS	\$100,345.83
KINETIC CONSTRUCTION LTD	\$671,747.05
KMS TOOLS & EQUIPMENT LTD	\$30,875.88
LADICK & ASSOCIATES	\$62,849.54
LARSEN MUSIC	\$49,731.59
LEXMARK CANADA INC	\$70,107.16
LONDON DRUGS	\$63,209.19
LONG & MCQUADE LIMITED	\$88,819.12
LUMBERWORLD OPERATIONS LTD	\$49,327.33
LVISSAA	\$71,308.46
MCCULLOUGH COACH LINES LTD	\$27,253.31
MCGRAW-HILL RYERSON LTD	\$34,819.95
MICHAELS	\$26,357.63
MINISTER OF FINANCE	\$50,400.00
MODERN ALUMINUM & VINYL PRODUCTS	\$41,784.59
MONK OFFICE SUPPLY LTD	\$595,342.79
MUNICIPAL PENSION PLAN	\$3,066,775.84
MUSKOKA LANGUAGE INTERNATIONAL	\$39,137.50
NAMDOR REINFORCING STEEL LTD	\$39,071.20
NELSON EDUCATION LTD	\$86,242.68

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012**

**SCHEDULE SHOWING PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
(IN EXCESS OF \$25,000)**

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
NORTHRIDGE EXCAVATING LTD	\$92,295.05
OAK BAY RECREATION	\$30,299.79
OUT OF THE BLUE DESIGNS	\$206,750.95
PACIFIC BLUE CROSS	\$1,637,485.93
PACIFIC CARBON TRUST	\$194,600.00
PANAGO	\$39,307.78
PARKER JOHNSTON INDUSTRIES LTD	\$422,538.23
PASSION SPORTS	\$25,191.84
PEARSON EDUCATION CANADA	\$58,756.06
PIMLOTT'S SPORTING GOODS LTD	\$29,614.30
PITA PIT	\$30,332.49
PPC WORLDWIDE CANADA	\$101,253.60
PUBLIC EDUCATION BENEFITS TRUST	\$1,014,561.60
QUANTUM MURRAY LP	\$41,319.54
RECTEC INDUSTRIES INC	\$52,302.88
REIMER HARDWOODS LTD	\$46,036.85
RIPTIDE COMPUTER RESOURCES	\$76,032.36
ROCKY POINT ENGINEERING LTD	\$177,800.00
ROGERS AT&T	\$143,617.99
ROPER GREYELL LLP	\$45,979.31
S R B EDUCATION SOLUTIONS	\$133,350.56
SAANICH WATER DEPARTMENT	\$211,308.89
SCHOLASTIC BOOK FAIRS	\$50,558.50
SCHOLASTIC CANADA LTD	\$103,281.73
SCHOOL DISTRICT #62 (SOOKE)	\$83,453.17
SCHOOL DISTRICT #63 (SAANICH)	\$62,879.21
SCHOOL HOUSE TEACHING SUPPLIES	\$51,095.34
SCHOOL SPECIALTY CANADA	\$42,701.45
SCHOOLHOUSE PRODUCTS INC	\$69,232.70
SCHOOLS PROTECTION PROGRAM	\$66,849.85
SHANAHANS LIMITED	\$37,588.77
SHARE CANADA	\$28,862.90
SHARP'S AUDIO-VISUAL	\$222,510.76
SHORELINE COMMUNITY SCHOOL ASSOCIATION	\$53,157.20
SOFTCHOICE CORPORATION	\$32,868.64
SONGHEES FIRST NATION	\$93,685.00
SOUTH ISLAND REFRIGERATION LTD	\$28,730.41
SPEEDTREK INTERNATIONAL	\$49,616.02
STANTEC ARCHITECTURE LTD	\$38,428.47
STAPLES	\$35,699.78
STARLINE ARCHITECTURAL WINDOWS	\$61,476.43
STONESTREET CAFE	\$39,305.54
SUBWAY	\$65,591.98
SWING TIME DISTRIBUTORS	\$64,038.03
SYNREVOICE TECHNOLOGIES	\$41,521.46
SYSCO VICTORIA INC	\$68,362.56
TBG SEISMIC CONSULTANTS LTD	\$43,402.47
TEACHERS PENSION PLAN	\$12,549,140.88
TEAM SALES	\$52,989.35

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012**

**SCHEDULE SHOWING PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
(IN EXCESS OF \$25,000)**

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
TECH DATA CANADA CORPORATION	\$41,489.94
TELDON PRINT MEDIA	\$46,524.99
TELUS	\$183,284.52
THIRDWAVE BUS SERVICES	\$744,622.72
THOMAS SKINNER & SONS LTD	\$106,968.42
THRIFTY FOODS	\$257,919.73
THYSSENKRUPP VICTORIA	\$84,783.80
TOP LINE ROOFING	\$375,800.32
TREMCO, A DIVISION OF RPM CANADA	\$33,514.88
TROY LIFE & FIRE SAFETY	\$550,153.72
TRUFFLES CATERING	\$641,031.62
TSS TOTAL SAFETY SERVICES INC	\$66,099.08
TYCO INTEGRATED SECURITY CANADA	\$70,247.29
UNISOURCE CANADA INC	\$324,622.02
UNITED LIBRARY SERVICES INC	\$30,063.98
VANCOUVER ISLAND HEALTH AUTHORITY	\$412,101.80
VANCOUVER SCHOOL BOARD	\$43,575.00
VICTORIA NATIVE FRIENDSHIP CENTRE	\$97,776.50
WAL-MART	\$41,910.91
WASTE MANAGEMENT OF CANADA CORPORATION	\$214,472.58
WESCO DISTRIBUTION-CANADA INC	\$98,840.43
WESTERN CAMPUS RESOURCES	\$33,113.24
WESTERN ONE RENTALS & SALES	\$25,803.83
WILSONS TRANSPORTATION LTD	\$181,483.40
WORKSAFE BC	\$847,763.59
ZAK, NOLAN	\$33,415.20
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$52,156,898.45
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$6,433,630.55
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS	\$58,590,529.00

This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Section 7.*

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2012

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:		
Remuneration	\$ 128,040,152	
Employee expenses	416,598	
Employer portion of Employment Insurance Contributions and Canada Pension Plan	6,638,217	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 135,094,967
Schedule of Payments for the Provision of Goods and Services		58,590,529
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		\$ 193,685,496

FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$165,911,582	
Trust Fund Expenditures	13,212,653	
Capital Fund Expenditures	10,976,230	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		\$ 190,100,465
DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		\$ 3,585,031

EXPLANATION OF DIFFERENCE

The schedule of payments for the provision of goods and services differs from the financial statements in the following ways:

- ☐ 100% of HST paid to suppliers is included, whereas the financial statement expenditures are net of the HST rebate
- ☐ Third party recoveries of expenses from PAC and school fundraising activities may not all be adjusted for in the schedules
- ☐ Employee benefits may be duplicated in the schedule of payments where also reported in employee remuneration
- ☐ Travel expenses that are paid directly to suppliers may be duplicated in employee expenses
- ☐ Other miscellaneous cost recoveries that may not have been deducted from the scheduled payments

The financial statements are reported on an accrual basis, and include payroll liabilities that are not reflected in the schedule of remuneration and expenses, and accounts payable balances that are not reflected in the schedule of payments for the provision of goods and services. Changes in liability balances from year to year affect the financial statement expenditures but not the scheduled payments which are reported on a cash basis.