



The Board of Education of School District No. 61 (Greater Victoria)
Regular Board Meeting, Monday, September 16, 2013 @ 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 01-05)
- A2. Approval of the Minutes**
 - a) Approval of the June 17, 2013 Regular Board Minutes (p 06-11)
- A3. Business arising from the Minutes**
- A4. Trustee Censure**
- A5. Student Achievement**
 - a) Strawberry Vale Elementary School - Integrating Technology into the Curriculum
Louise Sheffer, Principal and Lenny Ross, Teacher
- A6. District Presentations**
- A7. Community Presentations (5 minutes per presentation)**
 - a) Heidi Darroch, Gifted Children's Association of BC, Special Education Conference
 - b) Dr. Jennifer White, Youth Suicide Prevention
 - c) Kelly Paul, Heliset Hale Marathon
 - d) Peter Milne, Accommodating Children with Special Needs
 - e) Natalie Buchmann, GVTA, Maternity Leave Benefits
 - f) Erin Porter, GVTA, Maternity Leave Benefits

**Note: This meeting is being audio recorded
except for A4. Student Achievement.**

A7. 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 9, 2013 meeting – Information only (p 12-18)

- b) Recommended Motions:

- i) That the Board of Education of School District 61 (Greater Victoria) encourage middle and secondary schools to review and consider adopting the "Whole School Suicide Prevention Model" as well as providing annual presentations to students and staff in order to increase an awareness, education and prevention of suicide amongst our youth.

- ii) That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Amendment Bylaw No. 126650-02, being a bylaw for the maximum expenditure of \$2,931,347 for the capital portion of the Annual Facility Grant allocation.

(p 19-20)

(Motion to be carried unanimously)

That Capital Amendment Bylaw No. 126650-02, being a bylaw for the maximum expenditure of \$2,931,347 for the capital portion of the Annual Facility Grant allocation be:

READ A FIRST TIME THE 16th day of September, 2013;
READ A SECOND TIME THE 16th day of September, 2013, and
READ A THIRD TIME, PASSED AND ADOPTED THE 16th day of September, 2013 and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

- iii) That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 114493, being a bylaw for the Cloverdale Elementary School Seismic Project Identification Report cost in the amount of \$14,070.

(p 21-22)

(Motion to be carried unanimously)

Note: This meeting is being audio recorded except for A4. Student Achievement.

That Capital Project Bylaw No. 114493, being a bylaw for the Cloverdale Elementary School Seismic Project Identification Report cost in the amount of \$14,070 be:

Read a first time the 16th day of September, 2013:

Read a second time the 16th day of September, 2013:

Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

- iv) That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 116652, being a bylaw for the Tillicum Elementary School Seismic Project Identification Report cost in the amount of \$11,865. (p 23-24)
(Motion to be carried unanimously)

That Capital Project Bylaw No. 116652, being a bylaw for the Tillicum Elementary School Seismic Project Identification Report cost in the amount of \$11,865 be:

Read a first time the 16th day of September, 2013:

Read a second time the 16th day of September, 2013:

Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

- v) That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Project Bylaw No. 115114, being a bylaw for the George Jay Elementary School Seismic Project Identification Report cost in the amount of \$34,270. (p 25-26)
(Motion to be carried unanimously)

That Capital Project Bylaw No. 115114, being a bylaw for the George Jay Elementary School Seismic Project Identification Report cost in the amount of \$34,270 be:

Read a first time the 16th day of September, 2013:

Read a second time the 16th day of September, 2013:

Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

Note: This meeting is being audio recorded except for A4. Student Achievement.

- vi) That the Board of Education of School District No. 61 (Greater Victoria) approve for submission to the Ministry of Education the attached 2013/2014 Five Year Capital Plan. (p 27-29)
- vii) That the Board of Education of School District No. 61 (Greater Victoria) approve the revised Policy 4300 District Health and Safety Committee. (p 30-33)
- viii) That the Board of Education of School District No. 61 (Greater Victoria) approve the revised Policy 4300.1 Health and Safety. (p 34-38)
- ix) That the Board of Education of School District No. 61 (Greater Victoria) approve the new Policy 4300.2 Site-Based Joint Occupational Health and Safety Committees. (p 39-41)

D. DISTRICT LEADERSHIP TEAM REPORTS

D1. Superintendent's Report

- a) Petition
- b) Preliminary Enrollment Report

D2. Secretary-Treasurer's Report

- a) 2012/2013 Audited Financial Statements (p 42-86)

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 budget surplus (Note D) be approved.

That the audited financial statements of the Board of Education of School District No. 61 (Greater Victoria), for the year ended June 30, 2013, 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 87-111)

That the Board of Education of School District No. 61 (Greater Victoria) approves the schedules as required by the Financial Information Act for the period July 1, 2012 to June 30, 2013.

Note: This meeting is being audio recorded except for A4. Student Achievement.

E. REPORTS FROM TRUSTEE REPRESENTATIVES

F. NEW BUSINESS/NOTICE OF MOTIONS

F1. Health and Safety Committee – Trustee McNally

That the Board establish ongoing Trustee representation to the District Health and Safety Committee, assignment to be made by the Board Chair from amongst trustees who express interest, assignment by the Chair to be for a one year term, assigned Trustee to report to the Board regularly in In Camera or public meetings as appropriate; the District Health and Safety Committee to be open to attendance from any Trustee.

G. COMMUNICATIONS

H. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

I. ADJOURNMENT

***Note: This meeting is being audio recorded
except for A4. Student Achievement.***



The Board of Education of School District No. 61 (Greater Victoria)
June 17, 2013 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, Debra Laser, Secretary-Treasurer, Sherri Bell, Deputy Superintendent, Pat Duncan, Associate Superintendent, Deborah Courville, Associate Superintendent, Nella Nelson, Coordinator, Aboriginal Nations Education, Vicki Hanley, Recording Secretary

The meeting was called to order at 7:32 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 17, 2013 Agenda be approved with the following changes/additions:

A7. Trustee Reports:

- a) Trustee McNally
- b) Trustee Loring-Kuhanga
- c) Trustee Horsman
- d) Trustee Nohr
- e) Trustee Ferris

F. New Business/Notice of Motions:

- a) Trustee Ferris
- b) Trustee McNally
- c) Trustee Loring-Kuhanga
- d) Trustee Nohr

Motion Carried

A2. Approval of the Minutes

- a) It was moved and seconded:

That the May 21, 2013 Regular Minutes be approved.

Motion Carried

A3. Business arising from the Minutes

None.

A4. Student Achievement

Maryanne Trofimuk, Principal, Rogers Elementary, introduced kindergarten teacher, Kolette Cristante and thirteen of her students, who performed traditional aboriginal drumming and sang for the Board. Ms. Cristante had several of her students introduce themselves and announce the song they would be performing. After the performance the students handed out painted rocks as gifts to members of the Board.

A5. District Presentations

- a) Trustee Horsman presented Janice Simcoe with a Certificate of Appreciation for her dedication, leadership and commitment as Chair of the Aboriginal Nations Education Council and for her work on the Aboriginal Education Enhancement Agreement.

Ms. Simcoe thanked the Board for their support of Aboriginal students in the District and acknowledged the work of the Aboriginal Nations Education Department.

- b) Chair Orcherton presented Margaret Dow, Educational Assistant at Frank Hobbs Elementary, with a Certificate of Recognition for being the recipient of the 2013 National Inclusive Educational Award awarded by the Canadian Association for Community Living and Inclusion BC.

Ms. Dow accepted the certificate and thanked the Board for acknowledging her at the meeting.

- c) Trustee McEvoy acknowledged Jack Jeffrey, a longtime George Jay Elementary, Central Middle School and Victoria High School volunteer, with a Certificate of Recognition. Unfortunately, Mr. Jeffrey was unable to attend the Board meeting to accept, however, two former students who had the pleasure of working with him when he was volunteering for the chess club, attended and accepted on his behalf. Kelly and Shara both spoke highly of Mr. Jeffrey and how his volunteering has impacted their lives.

Chair Orcherton thanked Kelly and Shara for attending and for delivering the certificate to Mr. Jeffrey.

A6. Community Presentations

- a) Stephanie Longstaff, Past President of the Sooke Parents Education Advisory Council, attended the Board meeting to provide information about the Vancouver Island Parent Conference. Ms. Longstaff encouraged the Board to attend the conference and shared stories from this year's conference and what a success it was.
- b) Vicki White, Chair of the Vancouver Island Parent Conference, attended the Board meeting to provide further details about the February 1, 2014 conference which will be held at Spectrum Community School. Ms. White was able to share a few of the presenter's names and student musical entertainment that has been arranged to help make the conference a success.
- c) John Bird, President, Victoria Confederation of Parent Advisory Councils, attended the Board meeting to introduce the newly voted in VCPAC Executive Committee and shared the priorities and initiatives for 2013/2014.

- d) Wendy Joyce, Vice-Chair, Victoria Confederation of Parent Advisory Councils provided the Board with further details and specifics with regard to VCPAC's priorities. In 2013-/2014 VCPAC will host two PAC Congresses, two PAC Chair Summits and will continue to partner with Sooke DPAC in hosting the Vancouver Island Parent Conference. Ms. Joyce extended an invitation to all Board members to attend ongoing events and meetings.
- e) Peter Milne, parent, attended the Board meeting to speak about perceived conflicts of interest within the District and the accountability of Trustees with respect to Wi-Fi technology.

A7. Trustees' Reports

Trustee McNally reported that she attended the Greater Victoria School District Primary Teachers Retirement tea at Strawberry Vale Elementary, the District Retirement Tea at SJ Willis and the Aboriginal Nations Education Recognition Ceremony and Banquet.

Trustee Horsman reported that she attended several year-end celebrations including musical events, presentations, grad celebrations and retirement functions and expressed how uplifting it is to end the school year on a high note.

Trustee Loring-Kuhanga reported that she visited Victoria High School and Reynolds High School to speak to aboriginal students prior to attending and addressing the graduates at the Aboriginal Nations Education Recognition Ceremony. Trustee Loring-Kuhanga reported that she also attended the Primary Teachers Retirement Tea at Strawberry Vale Elementary, a musical performance at Central Middle School and the Spectrum High School Award Ceremony. Trustee Loring-Kuhanga reminded Trustees that June 21st is National Aboriginal Day and spoke of the many events that will take place in and around Victoria on that day.

Trustee Nohr reported that she attend the District Retirement Tea at SJ Willis, the Aboriginal Nations Education Recognition Ceremony at SJ Willis, a musical evening at Central Middle School and the Mt. Douglas High School Graduation Ceremony.

Trustee Ferris thanked his fellow Trustees, the District Leadership Team and Superintendent Gaipman for the outstanding work that has been done this year.

Trustee McEvoy reported that he will be attending the Oak Bay High School Graduation Ceremony and addressing the graduates on June 18th, which will include his daughter who is graduating.

B. CHAIR'S REPORT

Chair Orcherton reported that she attended a Culture and Community meeting, the Kiwanis Club of Victoria's annual student recognition luncheon, the Aboriginal Nations Recognition Ceremony, the District Retirement Tea at SJ Willis, Lambrick Park High School Grad Ceremony and the S.J. Willis Education Centre Grad Ceremony.

Chair Orcherton acknowledged the busy year it has been and thanked the Superintendent, the District Leadership Team, her fellow Trustees, administrators, teachers, counselors, support staff and parents, for all of their hard work in making the year successful for our students.

C. BOARD COMMITTEE REPORTS**C1. Joint Education Policy Development and Operations, Policy and Planning Committee**

- a) The June 10, 2013 meeting minutes were presented for information.
- b) Trustee Leonard referred to the minutes from the Joint Education Policy Development and Operations, Policy and Planning Committee meeting and presented the following motion. Discussion ensued amongst the Trustees.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) receives the 2013-2014 Achievement Contract.

Motion Carried

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

D. DISTRICT LEADERSHIP TEAM REPORTS**D1. a) Board of Education and Standing Committee Meeting Dates**

Chair Orcherton presented the following motion.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve the 2013/2014 Board of Education and Standing Committee meeting dates.

Motion Carried Unanimously

b) Specialty Academy Fees

Chair Orcherton presented the following motion. Discussion ensued amongst the Trustees.

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 Unanimously

c) Enhancement Agreement

Associate Superintendent Courville presented the following motion and provided background information with respect to the history of the Aboriginal Enhancement Agreement.

Associate Superintendent Courville introduced Nella Nelson, Coordinator of the Aboriginal Nations Education Department who spoke about the work related to the Aboriginal Enhancement Agreement, her involvement in the project and acknowledged people who had been involved in the completion and signing of the agreement. Ms. Nelson finished off with a powerful presentation which showcased

aboriginal education, traditions and culture with students in our District.

After the presentation discussion ensued amongst the Trustees with questions being answered by Associate Superintendent Courville and Ms. Nelson.

Chair Orcherton thanked the committee for their hard work and dedication and stated how proud the Board of Education is with respect to the signing of the Aboriginal Enhancement Agreement.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) receives the Aboriginal Enhancement Agreement.

Motion Carried Unanimously

E. REPORTS FROM TRUSTEE REPRESENTATIVES

Trustee McNally reported that she was unable to attend the Saanich Healthy Advisory Committee meeting last month, however, she will be attending this month's meeting on June 20th.

F. NEW BUSINESS/NOTICE OF MOTIONS

- F1. Trustee Ferris – Trustee Remuneration
- F2. Trustee McNally – District Health and Safety Committee Composition
- F3. Trustee Loring-Kuhanga – Suicide Prevention
- F4. Trustee Nohr – District Health and Safety, Policy 4330

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 9:38 p.m.

CERTIFIED CORRECT

Chair

Secretary-Treasurer



**Combined Education Policy Development Committee
and
Operations, Policy and Planning Committee Meeting
September 9, 2013 – 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 of Schools, Debra Laser, Secretary-Treasurer, Sherri Bell, Deputy Superintendent, Pat Duncan, Associate Superintendent, Deb Courville, Associate Superintendent, Katrina Ball, Associate Secretary-Treasurer, Kim Munro, Director, Human Resource Services, Stephen Bennett, District Principal, Educational Staffing, Amanda Stuyt, Senior Health and Safety Advisor, Janine Roy, District Principal, Learning Initiatives, Doreen Hegan, Recording Secretary

The meeting was called to order at 7:08 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 9, 2013 regular agenda be approved.

Motion Carried

2. APPROVAL OF THE MINUTES

It was moved

That the June 10, 2013 combined Education Policy Development and Operations, Policy and Planning Committee Meeting regular minutes be approved.

Motion Tabled

Trustee Nohr asked that the following line be removed from page 4 under **5. D. 3. Trustee McNally - Trustee Representation to the District Health and Safety Committee**: "It was stated that the role of the Board is to make policy decisions and not to be involved in day-to-day operational matters."

Discussion ensued amongst the Trustees.

Trustee Leonard suggested that the approval of the minutes be tabled to the October 15, 2013 Operations, Policy and Planning Committee meeting so that the notes can be reviewed.

3. BUSINESS ARISING FROM MINUTES - None

4. EDUCATION POLICY DEVELOPMENT COMMITTEE – Trustee Alpha, Chair

A. SUICIDE PREVENTION

Deputy Superintendent Bell reminded the Committee that the suicide motion was presented in June and was tabled to September to allow time for research. Ms. Bell stated that the District takes the issue of suicide prevention seriously and reported that there is some method of suicide prevention being used in each middle and secondary school. Methods of prevention vary from the Whole School Suicide Prevention Model to the use of school counselors and psychologists.

Nella Nelson, Coordinator, Aboriginal Nations Education shared with the District that she is aware of 4 completed suicides in her 34 years with the District. Ms. Nelson spoke to the Committee about the importance of educating our children about grief as a rite of passage and instilling in them a sense of hope.

B. PRESENTATIONS

1. Justine Thomson, NEED2 Suicide Education Awareness Manager, attended to speak in favour of the Whole School Suicide Prevention Model. Ms. Thomson spoke of the benefits of the Suicide Awareness for Youth (SAY) program, including removing the stigma that surrounds suicide by encouraging meaningful conversation and creating a safe environment for youth to disclose suicidal thoughts and access needed support.
2. William Norris (Tsartlip) and Bonnie Joe (Tsawout) attended to speak about Gathering Strength, a community-driven initiative focused on achieving health and healing in First Nations communities. Mr. Norris and Ms. Joe spoke about their experience working with partners to create a successful alternative education program for First Nations youth dealing with grief and loss with the goal of reintegrating them back into the school system.
3. Rob Paynter, member of the public, attended to speak in favour of the Whole School Suicide Prevention Model. Mr. Paynter spoke about schools being the ideal venue for youth suicide prevention education and recommended that the Board take a whole school approach to youth mental well-being.

Trustees asked questions and thanked the presenters.

C. Trustee Loring-Kuhanga - Suicide Prevention

Trustee Loring-Kuhanga presented her motion and provided her rationale.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) adopt the "Whole School Suicide Prevention Model" for all middle and secondary schools and provide annual presentations to students and staff in order to increase an awareness, education and prevention of suicide amongst our youth.

Discussion ensued amongst the Trustees with concern expressed regarding a mandate to use a specific model.

Trustee Leonard moved an amendment to the main motion.

It was moved

To amend the main motion to remove *"adopt the "Whole School Suicide Prevention Model" for all"* and add the words *"support the Suicide Program in each"* and remove *"and provide annual presentations to students and staff"* after "schools".

Motion Defeated

For: Trustees Leonard, Horsman, McEvoy and Ferris

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

Further discussion ensued amongst the Trustees.

Trustee Orcherton moved an amendment to the main motion.

It was moved

To amend the main motion to add the words "encourage middle and secondary schools to review and consider adopting the" before the word "Whole" and removing "for all middle and secondary schools" after the word "Model".

Motion Carried Unanimously

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

It was moved

That the Board of Education of School District 61 (Greater Victoria) encourage middle and secondary schools to review and consider adopting the "Whole School Suicide Prevention Model" as well as providing annual presentations to students and staff in order to increase an awareness, education and prevention of suicide amongst our youth.

Motion Carried Unanimously

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

A. SUPERINTENDENT'S REPORT

1. Sub-Committee on Public Engagement

Deputy Superintendent Bell distributed the *Report to the Board of Education* submitted by the Sub Committee on Public Engagement and provided an overview of the work completed by the Sub-Committee. Ms. Bell asked that the report be reviewed by the Board for discussion at the next Operations, Policy and Planning Committee meeting scheduled on October 14th, 2013.

2. Policy and Regulation 4300 - District Health and Safety Committee, 4300.1 - Health and Safety, and 4300.2 - Site-Based Joint Occupational Health and Safety Committees

Kim Munro, Director of Human Resource Services, reviewed the revised Policy 4300 - District Health and Safety, 4300.1 - Health and Safety, and added a new Policy 4300.2 - Site-Based Joint Occupational Health and Safety Committees.

Discussion ensued amongst the Trustees.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) approve the revised Policy 4300 - District Health and Safety Committee.

Motion Carried

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

Against: Trustees Nohr, Alpha and Loring-Kuhanga

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) approve the revised Policy 4300.1 - Health and Safety.

Motion Carried

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

Abstained: Trustee Loring-Kuhanga

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) approve the new Policy 4300.2 - Site-Based Joint Occupational Health and Safety Committees.

Motion Carried

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

Against: Trustee Loring-Kuhanga

Regulation 4300 - District Health and Safety Committee, Regulation 4300.1 - Health and Safety and Regulation 4300.2 - Site-Based Joint Occupational Health and Safety Committees were provided for information.

B. FINANCE AND LEGAL AFFAIRS

1. Cooperative Gains Savings Plan

Trustee Orcherton stated that the Board is in support of CUPE Support Staff and is looking for Government to resolve the situation. Government's current mandate is placing extreme pressure on next year's budget. As per the usual process, the Board will fully engage in public consultation in preparation of the 2014-2015 budget.

2. 2013-2014 Annual Facilities Grant Capital Amendment Bylaw No. 126650-02

Secretary-Treasurer Laser explained that the total Annual Facility Grant has not changed but that the Ministry has amended the split between the capital and the grant portion of the funding. The increase in the capital portion requires a capital amendment bylaw.

The Committee supported that the following motions be brought forward to the September 16, 2013 Board of Education meeting:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Amendment Bylaw No. 126650-02, being a bylaw for the maximum expenditure of \$2,931,347 for the capital portion of the Annual Facility Grant allocation.

Motion to be Carried Unanimously

That Capital Amendment Bylaw No. 126650-02, being a bylaw for the maximum expenditure of \$2,931,347 for the capital portion of the Annual Facility Grant allocation be:

Read a first time the 16th day of September, 2013;

Read a second time the 16th day of September, 2013;

Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

3. Cloverdale Capital Project Bylaw No. 114493

Secretary-Treasurer Laser explained that the Capital Project Bylaws for Cloverdale Elementary, Tillicum Elementary and George Jay Elementary Schools need to be approved to receive the reimbursement of funds spent on Seismic Project Identification Reports.

The Committee supported that the following motions be brought forward to the September 16, 2013 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. 114493, being a bylaw for the Cloverdale Elementary School Seismic Project Identification Report cost in the amount of \$14,070.
Motion to be carried unanimously

That Capital Project Bylaw No. 114493, being a bylaw for the Cloverdale Elementary School Seismic Project Identification Report cost in the amount of \$14,070 be:

Read a first time the 16th day of September, 2013;
Read a second time the 16th day of September, 2013;
Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

4. Tillicum Capital Project Bylaw No. 116652

The Committee supported that the following motions be brought forward to the September 16, 2013 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. 116652, being a bylaw for the Tillicum Elementary School Seismic Project Identification Report cost in the amount of \$11,865.
Motion to be carried unanimously

That Capital Project Bylaw No. 116652, being a bylaw for the Tillicum Elementary School Seismic Project Identification Report cost in the amount of \$11,865 be:

Read a first time the 16th day of September, 2013;
Read a second time the 16th day of September, 2013;
Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

5. George Jay Capital Project Bylaw No. 115114

The Committee supported that the following motions be brought forward to the September 16, 2013 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. 115114, being a bylaw for the George Jay Elementary School Seismic Project Identification Report cost in the amount of \$34,270.

Motion to be carried unanimously

That Capital Project Bylaw No. 115114, being a bylaw for the George Jay Elementary School Seismic Project Identification Report cost in the amount of \$34,270 be:

Read a first time the 16th day of September, 2013;

Read a second time the 16th day of September, 2013;

Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

6. 2013-2014 Capital Plan

Seamus Howley, Director of Facilities Services, provided an overview of the Ministry of Education's capital plan instructions and reviewed the list of projects that have been included in the 2013/2014 Capital Plan. Trustees asked questions and provided comments.

It was moved

That the Board of Education of School District No. 61 (Greater Victoria) approve for submission to the Ministry of Education the 2013/2014 Five Year Capital Plan.

Motion Carried Unanimously

7. Summer Projects

Seamus Howley, Director of Facilities Services, presented a slide show of the construction work and preparation that was done over the summer for the September 2013 school start up. Highlights included the beginning of construction of the new Oak Bay High School; energy projects at Lake Hill Elementary and Tillicum Elementary Schools; and seismic upgrades to Quadra Elementary (students are currently housed at Richmond School), Victoria West Elementary and Lansdowne Middle School.

Trustees thanked Mr. Howley for his presentation and commended the Facilities staff for their excellent work over the summer and throughout the school year.

C. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS - None

D. NEW BUSINESS/NOTICE OF MOTIONS - None

E. GENERAL ANNOUNCEMENTS - None

F. ADJOURNMENT

It was moved

That the meeting adjourn.

Motion Carried

The meeting adjourned at 10:30 p.m.



FINANCIAL SERVICES

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4105 FAX (250) 475-4206

TO: Operations, Policy and Planning Committee
FROM: Debra Laser, Secretary-Treasurer
DATE: September 9, 2013
RE: **2013/14 ANNUAL FACILITIES GRANT
CAPITAL AMENDMENT BYLAW NO. 126650-02**

The Ministry of Education will provide an Annual Facility Grant (AFG) allocation of \$110.5 million in 2013/14 to fund maintenance and repairs in British Columbia schools. The Ministry is revising the split between the capital and grant portion of the funding. The Greater Victoria School District's AFG is comprised of:

	PREVIOUS	NEW
Capital Portion	\$ 2,414,051	\$2,931,347
Grant Funding	<u>1,396,548</u>	<u>879,252</u>
Total Annual Facility Grant	<u>\$ 3,810,599</u>	<u>\$3,810,599</u>

The increase to the capital portion requires the approval of a capital amendment bylaw.

Recommended motions:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Amendment Bylaw No. 126650-02, being a bylaw for the maximum expenditure of \$2,931,347 for the capital portion of the Annual Facility Grant allocation.

Motion to be Carried Unanimously at the Board Meeting

That Capital Amendment Bylaw No. 126650-02, being a bylaw for the maximum expenditure of \$2,931,347 for the capital portion of the Annual Facility Grant allocation be:

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READ A SECOND TIME THE 16th day of September, 2013, and
READ A THIRD TIME, PASSED AND ADOPTED THE 16th day of September, 2013
and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

**CAPITAL AMENDMENT BYLAW NO. 126650-02
2013/2014 ANNUAL FACILITY GRANT FUNDING**

A BYLAW by the Board of Education of School District No. 61 (Greater Victoria) (hereinafter called the "Board") to amend a Capital Project of the Board pursuant to Sections 143 (3) and 144 (1) of the *School Act*, R.S.B.C. 1996, c. 412 as amended from time to time (called the "Act").

WHEREAS by Capital Project Bylaw No. 126650 the Board adopted a capital project specifying a total maximum allocation of \$2,414,051.

AND WHEREAS the Minister of Education has approved an additional maximum allocation of \$517,296 to the Capital Plan for Project No. 126650-02 to the capital plan.

NOW THEREFORE the Board enacts as follows:

1. The Capital Amendment Bylaw of the Board specifying a total maximum allocation of \$2,931,347 is hereby adopted.
2. This Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Amendment Bylaw No. 126650-02

READ A FIRST TIME THE 16th DAY OF SEPTEMBER, 2013;

READ A SECOND TIME THE 16th DAY OF SEPTEMBER, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF SEPTEMBER, 2013.

Board Chair

CORPORATE SEAL

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria) Capital Amendment Bylaw No. 126650-02 adopted by the Board the 16th day of September, 2013.

Secretary-Treasurer



OFFICE OF THE
SECRETARY-TREASURER

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4108 FAX (250) 475-4110

TO: Operations, Policy and Planning Committee

FROM: Debra Laser, Secretary-Treasurer

DATE: September 9, 2013

RE: **SEISMIC PROJECT IDENTIFICATION REPORT COSTS FOR
SUPPORTED SEISMIC PROJECTS CAPITAL PROJECT BYLAW
NO. 114493 - CLOVERDALE ELEMENTARY SCHOOL**

On January 8, 2013 the Ministry of Education approved reimbursement for funds spent on Seismic Project Identification Reports. Since the funding will be provided using a Certificate of Approval, the Board of Education of School District No. 61 (Greater Victoria) is required to adopt Capital Project Bylaw No. 114493 in the amount of \$14,070 for Cloverdale Elementary School.

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. 114493, being a bylaw for the Cloverdale Elementary School Seismic Project Identification Report cost in the amount of \$14,070.

(Motion to be carried unanimously)

That Capital Project Bylaw No. 114493, being a bylaw for the Cloverdale Elementary School Seismic Project Identification Report cost in the amount of \$14,070 be:

Read a first time the 16th day of September, 2013;

Read a second time the 16th day of September, 2013;

Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

CAPITAL PROJECT BYLAW NO. 114493

A BYLAW by the Board of Education of School District No. 61 (Greater Victoria), (hereinafter called the "Board") to adopt a Capital Project.

WHEREAS in accordance with provisions of the *School Act* the Minister of Education (hereinafter called the "Minister") has approved a Capital Plan of the Board.

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 in accordance with the Project Agreement (where required);
- (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 Project of the Board approved by the Minister and specifying a maximum expenditure of \$14,070 for Project No. 114493 is hereby adopted.
2. This Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Project Bylaw No. 114493,

READ A FIRST TIME THE 16th day of September, 2013.

READ A SECOND TIME THE 16th day of September, 2013.

READ A THIRD TIME, PASSED AND ADOPTED THE 16th day of September, 2013.

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria) Capital Project Bylaw No. 114493 adopted by the Board the 16th day of September, 2013.

Secretary-Treasurer



OFFICE OF THE
SECRETARY-TREASURER

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4108 FAX (250) 475-4110

TO: Operations, Policy and Planning Committee

FROM: Debra Laser, Secretary-Treasurer

DATE: September 9, 2013

RE: **SEISMIC PROJECT IDENTIFICATION REPORT COSTS FOR
SUPPORTED SEISMIC PROJECTS CAPITAL PROJECT BYLAW
NO. 116652 – TILlicum ELEMENTARY SCHOOL**

On January 8, 2013 the Ministry of Education approved reimbursement for funds spent on Seismic Project Identification Reports. Since the funding will be provided using a Certificate of Approval, the Board of Education of School District No. 61 (Greater Victoria) is required to adopt Capital Project Bylaw No. 116652 in the amount of \$11,865 for Tillicum Elementary School.

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. 116652, being a bylaw for the Tillicum Elementary School Seismic Project Identification Report cost in the amount of \$11,865.

(Motion to be carried unanimously)

That Capital Project Bylaw No. 116652, being a bylaw for the Tillicum Elementary School Seismic Project Identification Report cost in the amount of \$11,865 be:

Read a first time the 16th day of September, 2013;
Read a second time the 16th day of September, 2013;
Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

CAPITAL PROJECT BYLAW NO. 116652

A BYLAW by the Board of Education of School District No. 61 (Greater Victoria), (hereinafter called the "Board") to adopt a Capital Project.

WHEREAS in accordance with provisions of the *School Act* the Minister of Education (hereinafter called the "Minister") has approved a Capital Plan of the Board.

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 in accordance with the Project Agreement (where required);
- (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 Project of the Board approved by the Minister and specifying a maximum expenditure of \$11,865 for Project No. 116652 is hereby adopted.
2. This Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Project Bylaw No. 116652,

READ A FIRST TIME THE 16th day of September, 2013.

READ A SECOND TIME THE 16th day of September, 2013.

READ A THIRD TIME, PASSED AND ADOPTED THE 16th day of September, 2013.

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria) Capital Project Bylaw No. 116652 adopted by the Board the 16th day of September, 2013.

Secretary-Treasurer



OFFICE OF THE
SECRETARY-TREASURER

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4108 FAX (250) 475-4110

TO: Operations, Policy and Planning Committee

FROM: Debra Laser, Secretary-Treasurer

DATE: September 9, 2013

RE: **SEISMIC PROJECT IDENTIFICATION REPORT COSTS FOR
SUPPORTED SEISMIC PROJECTS CAPITAL PROJECT BYLAW
NO. 115114 – GEORGE JAY ELEMENTARY SCHOOL**

On January 8, 2013 the Ministry of Education approved reimbursement for funds spent on Seismic Project Identification Reports. Since the funding will be provided using a Certificate of Approval, the Board of Education of School District No. 61 (Greater Victoria) is required to adopt Capital Project Bylaw No. 115114 in the amount of \$34,270 for George Jay Elementary School.

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. 115114, being a bylaw for the George Jay Elementary School Seismic Project Identification Report cost in the amount of \$34,270.

(Motion to be carried unanimously)

That Capital Project Bylaw No. 115114, being a bylaw for the George Jay Elementary School Seismic Project Identification Report cost in the amount of \$34,270 be:

Read a first time the 16th day of September, 2013;
Read a second time the 16th day of September, 2013;
Read a third time, passed and adopted the 16th day of September, 2013;

And that the Secretary-Treasurer and Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

CAPITAL PROJECT BYLAW NO. 115114

A BYLAW by the Board of Education of School District No. 61 (Greater Victoria), (hereinafter called the "Board") to adopt a Capital Project.

WHEREAS in accordance with provisions of the *School Act* the Minister of Education (hereinafter called the "Minister") has approved a Capital Plan of the Board.

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 in accordance with the Project Agreement (where required);
- (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 Project of the Board approved by the Minister and specifying a maximum expenditure of \$34,270 for Project No. 115114 is hereby adopted.
- 2. This Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Project Bylaw No. 115114,

READ A FIRST TIME THE 16th day of September, 2013.

READ A SECOND TIME THE 16th day of September, 2013.

READ A THIRD TIME, PASSED AND ADOPTED THE 16th day of September, 2013.

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria) Capital Project Bylaw No. 115114 adopted by the Board the 16th day of September, 2013.

Secretary-Treasurer



FACILITIES SERVICES

491 CECILIA ROAD, VICTORIA, BRITISH COLUMBIA V8T 4T4
PHONE (250) 920-3400 FAX (250) 920-3461

To: Operations Policy and Planning Committee

From Seamus Howley, Director of Facilities

Date: September 9th 2013

Re: 2013/2014 Capital Plan Submissions

Background:

As per the Ministry of Education's 2013/2014 Capital Plan Instructions issued April 10 2013, the Board of Education of School District No. 61 (Greater Victoria) is required to submit their 2013/2014 Capital Plan to the Ministry of Education by October 1st 2013.

As in previous years School Districts have been advised that the 2013/2014 Capital Plan should address capital projects where schools districts require school additions, replacements, major renovations, site acquisitions, Seismic Mitigation Projects (SMP), Building Envelope Projects (BEP), Mechanical/Energy System Upgrades (MEUP) and bus purchases.

Rationale for priority ranking includes the Ministry's seismic review, a review of our schools Facility Condition Index (FCI) previously completed by Ministry appointed auditors (VFA), and confirmation that projects included in prior Capital Plan submissions remain valid and a priority for our District.

The proposed 2013/14 Five Year Capital Plan lists projects for the fiscal years 2013/14 to 2017/18 according to our district's assigned priority of capital needs.

Priority has again been given to projects that represent our District's seismic requirements as identified in the Ministry's seismic review, previously identified Building Envelope Projects, Mechanical/Energy System Upgrades, and previously identified school replacements and school additions.

As such the recommended changes made to our previously submitted Capital Plan (2012/13) reflect the Ministry directive to prioritize requirements for future seismic projects based on the latest assessment results.

All other projects previously submitted remain as valid project requirements and are again included in this year's plan.

These projects are all supported by long range enrollment forecasts, Ministry supported facility audits, and our own internal review of our facilities.

Recommendation:

That the Board of Education of School District No. 61 (Greater Victoria) approve for submission to the Ministry of Education the 2013/2014 Five Year Capital Plan.
--

CP2 - Five Year Capital Plan Summary

19 AUG 2013 10:08:10
 jim soles (PRD91)
 Version: idr0320.05

Capital Plan Submission Date: Unsubmitted

School District: 61 Greater Victoria

Capital Plan Year: 2013/2014

Existing Project Priority No.	School District Reference No.	Project Title	Year One	Year Two	Year Three	Year Four	Year Five	Total Funding
1	114434	2102-4 SPS - S J WILLIS EDUCATIONAL CENTRE SEISMIC UPGRADE NG (H1 BLOCKS)	\$0	\$0	\$6,803,616	\$0	\$0	\$6,803,616
2	N/A	20136 SPS - BRAEFoot ELEMENTARY SEISMIC UPGRADE BLOCK 2 (H2)	\$0	\$0	\$1,510,080	\$0	\$0	\$1,510,080
3	N/A	20137 SPS - CRAIGFLOWER ELEMENTARY SEISMIC UPGRADE BLOCK 1 (H2)	\$0	\$0	\$2,071,520	\$0	\$0	\$2,071,520
4	N/A	20135 SPS - ARBUTUS MIDDLE SCHOOL SEISMIC UPGRADES BLOCKS 1 AND 2 (H2 AND H2)	\$0	\$0	\$3,962,508	\$0	\$0	\$3,962,508
5	115258	1 MECHUP - VICTORIA HIGH SCHOOL UPGRADE MECHANICAL SYSTEM	\$1,815,000	\$0	\$0	\$0	\$0	\$1,815,000
6	N/A	20133 SPS - REYNOLDS SECONDARY SEISMIC UPGRADES BLOCKS 1 AND 3 (H2 AND H2)	\$0	\$0	\$5,990,710	\$0	\$0	\$5,990,710
7	N/A	20131 SPS - LAMBRICK PARK SECONDARY SEISMIC UPGRADES BLOCKS 1 AND 2 (H2 AND H2)	\$0	\$0	\$3,753,100	\$0	\$0	\$3,753,100
8	N/A	20132 SPS - MACAULAY ELEMENTARY SEISMIC UPGRADES BLOCKS 3 AND 4 (H3 AND H3)	\$0	\$0	\$3,512,025	\$0	\$0	\$3,512,025

CP2 - Five Year Capital Plan Summary

Capital Plan Submission Date: Unsubmitted

Capital Plan Year: 2013/2014

School District: 51 Greater Victoria

Existing Project Priority No.	School District Reference No.	Project Title	Year One	Year Two	Year Three	Year Four	Year Five	Total Funding
9	116271	2						
		REP - ESQUIMALT COMMUNITY SCHOOL REMEDIAL BUILDING ENVELOPE	\$0	\$555,000	\$0	\$0	\$0	\$555,000
10	116279	4						
		REP - MOUNT DOUGLAS SECONDARY REMEDIAL BUILDING ENVELOPE	\$0	\$518,000	\$0	\$0	\$0	\$518,000
11	116276	3						
		REP - LAIBERICK PARK SECONDARY REMEDIAL BUILDING ENVELOPE	\$0	\$920,000	\$0	\$0	\$0	\$920,000
12	114323	2011-37						
		REPLACE - CEDAR HILL MIDDLE REPLACE EXISTING 575 CAPACITY JUNIOR MIDDLE SCHOOL WITH A NEW 475 CAPACITY JUNIO	\$0	\$0	\$0	\$14,336,150	\$0	\$14,336,150
13	116201	2009-34						
		REPLACE - FRANK HOBBS ELEMENTARY REPLACE EXISTING ELEMENTARY WITH NEW 40 PLUS 250 CAPACITY ELEMENTARY	\$0	\$0	\$0	\$0	\$8,737,794	\$8,737,794
14	108644	15						
		ADD - MOUNT DOUGLAS SECONDARY INCREASE CAPACITY FROM 800 TO 1000	\$0	\$0	\$0	\$0	\$5,384,886	\$5,384,886
15	114322	2001-35						
		ADD - SPECTRUM COMMUNITY SCHOOL INCREASE CAPACITY FROM 1200 TO 1300 (PHASE TWO)	\$0	\$0	\$0	\$0	\$4,855,353	\$4,855,353
Total:			\$1,815,000	\$2,294,000	\$27,613,559	\$14,336,150	\$18,977,833	\$65,036,542

TO: Operations, Policy & Planning Committee

FROM: Kim Munro, Director, Human Resource Services

DATE: September 9, 2013

RE: **Policy and Regulation**
4300 District Health and Safety Committee
4300.1 Health and Safety
4300.2 Site-Based Joint Occupational Health and Safety Committees

Policy 4300 District Health and Safety Committee and Policy 4300.1 Health and Safety have been updated. Policy 4300.2 Site-Based Joint Occupational Health and Safety Committees is a new policy.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the revised Policy 4300 District Health and Safety Committee.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the revised Policy 4300.1 Health and Safety.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the new Policy 4300.2 Site-Based Joint Occupational Health and Safety Committees.

Regulation 4300 District Health and Safety Committee, Regulation 4300.1 Health and Safety and Regulation 4300.2 Site-Based Joint Occupational Health and Safety Committees have been provided for information.

POLICY 4300

~~PERSONNEL – GENERAL SAFETY COMMITTEE~~

DISTRICT HEALTH AND SAFETY COMMITTEE

~~To reduce occupational hazards and to promote safe working conditions, a
Safety Committee shall be established, which shall be representative of all areas
of School Board operations.~~

The Board of Education believes that the workplace should be a healthy and safe environment. To achieve this, a District Health and Safety Committee will be established and will be maintained to reduce workplace injury and occupational disease.

While the Site-based Joint Occupational Health and Safety Committees are the committees required by the Workers Compensation Act and Occupational Health and Safety Regulations, it is recognized that the District Health and Safety Committee can fulfill an important role as well. The District Health and Safety Committee will act solely in an advisory capacity making recommendations to the employer on health and safety topics aimed at establishing a safe and healthy working environment.

Greater Victoria School District

Adopted: May 1971

Revised: September 9, 2013

REGULATION 4300

~~SAFETY COMMITTEES~~

~~The District will maintain Industrial Health and Safety Committees in compliance with Sections 125 and 126 of the Workers' Compensation Amendment Act. Duties of the committees shall be in accordance with section 130 of the Act.~~

DISTRICT HEALTH AND SAFETY COMMITTEE

While the Site-based Joint Occupational Health and Safety Committees are the committees required by the Workers Compensation Act and Occupational Health and Safety Regulations, it is recognized that the District Health and Safety Committee can fulfill an important role as well. The District Health and Safety Committee will act solely in an advisory capacity making recommendations to the employer on health and safety topics aimed at establishing a safe and healthy working environment. The District Health and Safety Committee will adhere to the terms of reference as established by the committee.

The Committee shall report through the District Health and Safety Officer and shall consist of the following representation:

- two representatives of the Board's district administration,
- three representatives selected by the Greater Victoria Teachers' Association,
- two representatives selected by the Canadian Union of Public Employees, Local 382,
- two representatives selected by the Canadian Union of Public Employees, Local 947,

- one representative selected by the Allied Specialists' Association.

SITE HEALTH AND SAFETY COMMITTEES

~~Site Health and Safety Committees shall be established, as deemed necessary. Committee shall have a minimum of four members.~~

~~They shall keep a record of meetings and inspections and forward copies to the District Health and Safety Committee. The site committee is responsible for following up on recommendations and making appropriate referrals to Facilities and Operations.~~

Greater Victoria School District

Approved: April 22, 1991

Revised: October 3, 2000

Revised: September 9, 2013

POLICY 4300.1

HEALTH AND SAFETY

The Greater Victoria School Board of Education recognizes that the Health and Safety of all employees and students is of primary concern and is, therefore, committed to providing a safe and healthy working and learning environment.

The Board of Education will adopt standards and practices that are in compliance with, but not limited to, the legal and regulatory requirements in an effort to take all reasonable steps to protect employees and students against accidents and health hazards.

The Board of School Trustees Education will provide qualified First Aid Attendants as outlined in the Industrial First Aid Requirements pursuant to Section 70 of the Workers' Compensation Act pursuant to Part 3.16 of the Occupational Health and Safety Regulations.

First Aid attendants are on site primarily to care for injured workers, however, in the event of a serious injury to a student, it is expected that care would be administered to the level of their training.

Greater Victoria School District

Adopted: January 29, 1994
Revised: October 24, 1994
Revised: September 9, 2013

REGULATION 4300.1

HEALTH AND SAFETY

1. Principles of Health and Safety

- a) every person employed by the Greater Victoria School Board of Education has a duty to work safely and to promote safe working conditions, safe working practices and positive attitudes toward accident prevention;
- b) every employee shall perform their job only if it is safe to do so;
- c) health and Safety is everyone's responsibility. No employee shall be disciplined for refusal to work in an unsafe environment or for attempting to suggest improvements to working conditions. The atmosphere for safe attitudes is one in which cooperation is paramount, adversary relationships are nonexistent and no person or party is singled out for blame.

2. The ~~Board~~ Human Resources Department under the direction of the Board of Education will:

- a) ~~endeavor to provide and maintain a safe and healthy work environment;~~ foster a workplace culture of safety and leading by example;
- b) create strategies for the management of occupational health and safety;
- c) be responsible for the adequate direction and instruction of employees in the safe performance of their duties;
- d) ~~ensure that regular inspections are made of all places of employment including buildings, grounds and equipment, and that work practices are carried out in an environment conducive to health and safety;~~ review health and safety incidents/trends on a regular basis.

3. **Principals, Directors and Supervisors shall** ~~Management Staff shall~~

- a) establish and maintain adequate standards, policies, procedures, work practices and maintenance of buildings and equipment in an attempt to ensure a safe working environment;
- b) identify and investigate hazardous working conditions and implement practices and procedures to eliminate or reduce hazards;
- c) develop programs, procedures and maintenance routines to ensure elimination of concerns as identified by employees or safety committees;
- d) ensure that safeguards, safety appliances and devices, including personal protective equipment necessary for the protection of employees/students, are available and are used by the individuals involved;
- e) enforce regulations and proper work procedures and correct any hazardous or unsafe condition;
- f) ensure that each employee is properly trained to perform the job safely;
- g) report any real or potential hazard;
- h) complete an accident/incident report form by conducting an investigation to determine probable cause and recommend actions which will reduce the possibility of recurrence;
- i) be constantly alert to observe unsafe working practices or conditions with the aim of immediate correction;
- j) inform the **Site-based Joint Occupational Health and Safety** ~~Committee representative~~ of any suggestions as to the development of safer working conditions or practices.

4. Employees are expected to:

- a) perform all tasks without risk of injury to themselves or others;
- b) report health or safety hazards to their supervisor;
- c) use and/or wear protective clothing and equipment as required;
- d) comply with all health and safety regulations and directives;
- e) adopt a responsible attitude toward safety on the job;
- f) not remove, impair or render ineffective any safeguard provided for protection;
- g) report all accidents and complete the appropriate accident report form.

5. The **Site-based Joint Occupational Health and Safety Committees** shall have as their mandate ~~responsibility to~~:

- ~~a) hold regular meetings at least once per month and record proceedings;~~
- ~~b) assist in encouraging a safe environment for students, visitors, staff and property within the Greater Victoria School District;~~
- ~~c) review safety and health experience, monitor trends, and recommend constructive programs of improvement to ensure compliance with Industrial Health and Safety Regulations;~~
- ~~d) conduct periodic inspections of work areas to detect unsafe conditions and/or practices and recommend corrective actions;~~
- ~~e) conduct investigations of accidents, attempt to determine causes, and recommend corrective actions and refer serious incidents to the District Health and Safety Officer for in-depth investigation;~~
- ~~f) promote and encourage safe working methods;~~
- ~~g) recommend to management any appropriate action on discovered or reported unsafe equipment, working condition or practice which poses potential danger;~~
- ~~h) maintain records regarding complaints and concerns received and the resolution of these incidents;~~
- ~~i) co-ordinate site activities to ensure compliance with WCB and statutory requirements.~~

- a) to identify unsafe equipment or working conditions that may be unhealthy or unsafe for workers and consult with the employer on corrective measures;
- b) to consult with workers and the employer on issues related to occupational health and safety;
- c) to monitor the effectiveness of health and safety programs and policies and make recommendations to the employer for improvement;
- d) to participate in periodic inspections of work areas to detect unsafe conditions and recommend corrective action;
- e) to conduct investigations and deal with health and safety complaints;
- f) to carry out any other duties and functions prescribed by Part 3 Division 4, Section 130 of the Workers Compensation Act.

6. First Aid Attendants shall:

- a) hold and maintain a valid BC First Aid Certificate as required under WCB WorkSafeBC Occupational Health and Safety Regulation as contained in schedule "3-A" in respect of:
 - i. Occupational Level 2 First Aid Certification
 - ii. Occupational Level 1 First Aid Certification
- b) maintain the appropriate equipment, supplies and facilities;

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

- c) complete all documentation as required;
- d) consult with and/or attend **the Site-based Joint Occupational Site Health and Safety Committees** to discuss improvements to the Health and Safety Program, on request.

7. Selection and Training:

- a) the Principal of a school or supervisor of a department will select suitable candidates for appointment as First Aid Attendants;
- b) in order to provide summer training, the District Health and Safety Officer will be provided with the names of those selected by May 31st of each year to ensure compliance with the ~~Workers' Compensation Act~~ **WorkSafeBC Occupational Health and Safety Regulations** for the following school year;
- c) preference will be given to staff who are on site for the full school day in order to minimize disruption to the classroom;
- d) qualified First Aid Attendants, once appointed, must agree to serve in that position for a period of one (1) year;
- e) it is the responsibility of the First Aid Attendants to notify the District Health and Safety Officer and the Principal or Vice Principal when planned absences are known or in the event of illness.

8. Compensation:

- a) First Aid Attendants will be compensated for the certification level required at the site as outlined in the ~~Workers' Compensation Board Industrial First Aid~~ **WorkSafeBC Occupational Health and Safety Regulations Sections 3.14 to 3.21**;
- b) compensation is paid on a pro-rated basis for the time actually worked as First Aid Attendants;
- c) First Aid Attendants who agree to share the duties shall also share the First Aid Attendants allowance on a pro-rated basis.

REFERENCES:

~~Workers' Compensation Board Industrial First Aid~~ **WorkSafeBC Occupational Health and Safety Regulations Sections 3.14 to 3.21**
~~Workers' Compensation Act Policy (Section 70)~~
 4300.1

Greater Victoria School District

Approved: January 29, 1990
 Revised: October 24, 1994
 Revised: October 3, 2000
 Revised: **September 9, 2013**

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



*The Greater Victoria School District is committed
to each student's success in learning
within a responsive and safe
environment.*

POLICY 4300.2

SITE-BASED JOINT OCCUPATIONAL HEALTH AND SAFETY COMMITTEES

Site-based Joint Occupational Health and Safety Committees will be established and maintained in each School District site in accordance with the Workers Compensation Act and Occupational Health and Safety Regulations.

Greater Victoria School District

Adopted: September 9, 2013

REGULATION 4300.2

SITE-BASED JOINT OCCUPATIONAL HEALTH AND SAFETY COMMITTEES

The District will maintain Site-based Joint Occupational Health and Safety Committees in compliance with Sections 125 and 126 of the Workers Compensation Act. Duties of the committees shall be in accordance with Section 130 of the Act.

The Site-based Joint Occupational Health and Safety Committees shall report to the District Health and Safety Officer. The Site-based Joint Occupational Health & Safety Committees shall be established pursuant to Part 3 Division 4, Section 127 of the Workers Compensation Act:

- The Site-based Joint Occupational Health & Safety Committee must have at least four (4) members or if a greater number of members is required by regulation, that greater number.
- The Site-based Joint Occupational Health & Safety Committee must consist of worker representatives and employer representatives.
- At least half the members of the Site-based Joint Occupational Health & Safety Committee must be worker representatives.
- The Site-based Joint Occupational Health & Safety Committee must have two (2) co-chairs, one selected by the worker representatives and the other selected by the employer representatives.

The Principal or Vice Principal who serves as the co-chair on the Site-based Joint Occupational Health and Safety Committee shall keep a record of meetings and

inspections and forward copies to the District Health and Safety Officer. The Site-based Joint Occupational Health & Safety Committee is responsible for following up on recommendations developed at the site level.

Greater Victoria School District

Adopted: September 9, 2013

2012/2013 Audited Financial Statements Board Meeting Presentation

September 16, 2013

Commencing with the 2012/2013 fiscal year, these Financial Statements have been prepared in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia which are in accordance with Canadian public sector accounting standards except with respect to the accounting treatment of government transfers. Note 3(a) to the financial statements discloses the impact of the differences. 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.

Statements 1 to 5 show the financial results for the school district on a consolidated basis for the operating, special purpose and capital funds. (Statement 3 Remeasurement Gains and Losses does not apply to our district.) The comparative figures for the prior year(s) have been restated to report the information on the new basis of accounting. Note 2 in the financial statements explains the adjustments resulting from the conversion to Public Sector Accounting Standards. For our school district, the key adjustments included:

- Reclassifying Ready Set Learn, Strong Start Centres and Federal French funds into Special Purpose Funds.
- Transferring external funds (parent contributions) received for CommunityLINK that are not restricted in nature to the operating fund.
- Recording an accrued benefit obligation related to accumulated sick leave entitlements.

The Schedules report the financial information for each of the funds and are explained below.

SCHEDULE 2:	Schedule of Operating Operations
SCHEDULE 2A:	Schedule of Operating Revenue by Source
SCHEDULE 2B:	Schedule of Operating Expense by Object
SCHEDULE 2C:	Operating Expense by Function, Program and Object

Schedules 2A, 2B and 2C provide details of the operating revenue and expense amounts which are summarized on Schedule 2. The **Operating Fund** had a net decrease of \$1,483,854 in the current year, which when combined with the restated opening operating surplus balance of \$18,834,507, results in the operating fund ending balance of \$17,350,653. 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 unspent amounts set aside to fund the commitments result in a positive cash position at the end of the school year. See details of the commitment amounts shown below beside the heading "Operating Fund Internally Restricted Surplus".

	<u>2012-2013</u>	<u>2011-2012</u>
Secondary/ISP/CE School Funds	\$ 2,030,266	\$ 2,578,512
Middle School Funds	682,898	712,851
Elementary School Funds	<u>2,346,920</u>	<u>2,121,579</u>
Total School Level Funds (Note A below)	<u>\$ 5,060,084</u>	<u>\$ 5,412,942</u>
Unspent Aboriginal Targeted Funding	222,299	194,691
Remaining Collective Agreement Obligations (Pro-D)	115,582	96,642
Department Carry Forward Funds	793,067	705,117
Unspent Special Grants and Fees	<u>1,097,251</u>	<u>1,232,531</u>
Total Unspent Project Budgets (Note B)	<u>\$ 2,228,199</u>	<u>\$ 2,228,981</u>
School Computer Replacements	38,988	150,499
School Equipment	131,133	282,364
School Roofing Maintenance	648,981	357,205
All Other Purchase Orders	<u>236,285</u>	<u>480,135</u>
Total Purchase Order Commitments (Note C)	<u>\$ 1,055,387</u>	<u>\$ 1,270,203</u>
Budgeted Planned Surplus (Note D)	<u>\$ 8,300,000</u>	<u>\$ 8,639,000</u>
Total Internally Restricted Surplus	\$16,643,670	\$17,551,126
Unrestricted Operating Surplus (Note E)	<u>706,983</u>	<u>1,283,381</u>
	<u>\$17,350,653</u>	<u>\$18,834,507</u>

**Operating Fund
Internally
Restricted Surplus
and Unrestricted
Surplus
(Financial
Statement Note 22)**

**Operating Fund
Internally
Restricted Surplus**

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.

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, Education Plan, and ACE-IT.

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.

Note D: The primary factors contributing to the previously reported and approved planned budgeted surplus of \$8.3 million include:

- \$1.3 million June 30, 2012 unrestricted surplus
- \$1.8 million December 2012 increased grant funding
- \$0.4 million additional revenue
- \$0.8 million benefit premium cost savings
- \$0.6 decreased teacher average salary
- \$0.6 million recruitment lag and unfilled positions
- \$0.5 million increased ISP enrolment and efficiencies
- \$1.6 million department budget savings
- \$0.7 million utilities and waste management

**Operating Fund
Unrestricted
surplus**

Note E: The unrestricted surplus of \$706,983 can be utilized for future budget plans. It is primarily the result of the release of provincial holdback funding in the amount of \$191,572 which was received in June, and less spending on supplies.

Schedule 2C – Operating Expense by Function, Program and Object	<p>The final expenditures indicate district spending of 84.8% on Instruction which is higher than the provincial average of 83.3%. District administration spending is 2.4% which is below the provincial average of 3.2%. Operations and Maintenance spending is 11.8% and is higher than the provincial average of 11.5% due to the age of our facilities. Supplies and services expenditures total 9.8% (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 2013-2014 operating budget, and funds remaining to address the outstanding commitments.</p>		
Schedules 3 & 3A Special Purpose Funds	<p>Special Purpose Funds are funds received for specific purposes and must be used for those purposes. Under the new accounting standards Ready Set Learn, Strong Start Centres and Federal French funds were reclassified into special purpose funds. It was also determined that external funds (parent contributions) received for CommunityLINK were not restricted in nature and an adjustment was made to transfer these funds to the operating fund. The special purpose fund balances are as follows:</p>		
		<u>2012-2013</u>	<u>2011-2012</u>
	School-Generated Funds	\$2,137,021	\$2,100,572
	Annual Facility Grant	206,195	99,687
	CommunityLINK	184,814	260,694
	Special Education Equipment	93,220	66,301
	Pembroke YCC	0	30,988
	Hospital Teaching	0	922
	SET-BC	2,129	11,139
	Provincial Integration Support	0	9,384
	Ledger School	5,156	483
	Strong Start Centres	57,061	56,679
	Ready Set Learn	402	0
	Federal French	543	0
	Scholarship Trust	537,741	540,532
Charitable Trust	700	1,200	
Estate Trust	<u>26,898</u>	<u>25,103</u>	
Total Special Purpose Funds	<u>\$3,251,880</u>	<u>\$3,203,684</u>	

**Schedules 4, 4A,
4B, 4C, & 4D
Capital Fund**

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 Schedule 1 as an interfund transfer to the Capital Fund.

The change in capital assets is detailed in Schedule 4A. Completed capital asset additions totalled \$5.1 million of which equipment additions totalled \$0.3 million, computer hardware additions totalled \$1.0 million, and building improvements/seismic upgrades totalled \$3.8 million primarily at Lansdowne Middle School, and boiler replacements at Cloverdale, Doncaster and McKenzie Elementary Schools. The buildings work in progress totals \$1.7 million (Schedule 4B) related to the seismic upgrade work at Quadra Elementary School and the replacement of Oak Bay High School.

Capital asset dispositions include the deemed disposition of furniture and equipment, computer software and computer hardware that is fully amortized.

During the year photocopiers were reviewed which resulted in a change in the expected usage and classification. The effects of the changes are explained in Note 14.

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 revenue in the financial statements (Schedule 4C). The seismic upgrade work at Quadra Elementary School and the replacement of Oak Bay High School are funded from bylaw capital.

Other Provincial Capital includes proceeds from the sale or rental of assets which were originally purchased from bylaw capital and interest earned on the deferred capital revenue balance (Schedule 4C). All other provincial capital expenditures must be approved by the Ministry. The seismic upgrade at Victoria West Elementary School is being funded from other provincial 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 (Schedule 4).

The following motions are recommended:

That the internally restricted surplus appropriation of \$16,643,670 as shown on Schedule 2 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 audited financial statements of the Board of Education of School District No. 61 (Greater Victoria), for the year ended June 30, 2013, 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.

Audited Financial Statements of

School District No. 61 (Greater Victoria)

June 30, 2013, June 30, 2012 and July 1, 2011

School District No. 61 (Greater Victoria)

June 30, 2013, June 30, 2012 and July 1, 2011

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School District No. 61 (Greater Victoria)

MANAGEMENT REPORT

Version: 5781-5035-3053

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 61 (Greater Victoria) have been prepared by management in accordance with Canadian public sector accounting standards and provincial reporting legislation and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 61 (Greater Victoria) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and external audited financial statements yearly.

The external auditors, Office of the Auditor General, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 61 (Greater Victoria) and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

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

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 61 (Greater Victoria)

Statement 1

Statement of Financial Position

As at June 30, 2013, June 30, 2012 and July 1, 2011

	June 30, 2013	June 30, 2012 (Restated-Note 2)	July 1, 2011 (Restated-Note 2)
	\$	\$	\$
Financial Assets			
Cash and Cash Equivalents	39,431,948	33,838,022	25,605,366
Accounts Receivable			
Due from Province - Ministry of Education	129,238	535,261	4,742,020
Due from Province - Other	11,210		
Due from LEA/Direct Funding		407,405	109,383
Other (Note 4)	617,050	637,800	989,851
Portfolio Investments (Note 5)	10,735,848	15,747,155	23,821,058
Long-Term Accounts Receivable (Note 6)	1,212,960	1,424,730	1,628,522
Total Financial Assets	52,138,254	52,590,373	56,896,200
Liabilities			
Accounts Payable and Accrued Liabilities			
Other (Note 8)	16,377,187	14,773,475	17,547,609
Unearned Revenue (Note 9)	6,133,382	5,941,191	5,398,805
Deferred Revenue (Note 10)	3,251,880	3,203,684	4,909,303
Deferred Capital Revenue (Note 11)	137,856,910	139,812,547	142,740,400
Employee Future Benefits (Note 12)	2,274,464	2,255,508	2,158,275
Capital Lease Obligations (Note 13)	61,470		
Total Liabilities	165,955,293	165,986,405	172,754,392
Net Financial Assets (Debt)	(113,817,039)	(113,396,032)	(115,858,192)
Non-Financial Assets			
Tangible Capital Assets (Note 14)	179,842,225	181,718,512	178,036,932
Prepaid Expenses	373,695	288,117	228,438
Total Non-Financial Assets	180,215,920	182,006,629	178,265,370
Accumulated Surplus (Deficit) (Note 2, 22)	66,398,881	68,610,597	62,407,178

Contractual Obligations and Contingencies (Note 18, 20)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 61 (Greater Victoria)

Statement 2

Statement of Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget (Unaudited-Note 19)	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	160,938,782	165,133,833	163,159,588
Other		260,022	253,812
Tuition	8,041,331	9,677,401	9,412,135
Other Revenue (Note 25)	7,662,333	8,878,493	13,560,278
Rentals and Leases	1,289,243	1,411,013	1,208,846
Investment Income	303,000	606,559	491,325
Amortization of Deferred Capital Revenue	5,202,810	5,153,136	5,043,041
Long-Term Lease Annual Revenue Recognition	44,016	44,016	44,016
Total Revenue	<u>183,481,515</u>	<u>191,164,473</u>	<u>193,173,041</u>
Expenses			
Instruction	159,091,998	158,993,252	152,499,928
District Administration	4,308,216	4,063,261	4,270,340
Operations and Maintenance	28,824,874	29,356,227	29,275,533
Transportation and Housing	1,017,815	962,815	923,821
Debt Services		634	
Total Expense	<u>193,242,903</u>	<u>193,376,189</u>	<u>186,969,622</u>
Surplus (Deficit) for the year	<u>(9,761,388)</u>	<u>(2,211,716)</u>	<u>6,203,419</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		68,610,597	62,407,178
Accumulated Surplus (Deficit) from Operations, end of year		<u>66,398,881</u>	<u>68,610,597</u>

School District No. 61 (Greater Victoria)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget (Unaudited-Note 19)	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Surplus (Deficit) for the year	<u>(9,761,388)</u>	<u>(2,211,716)</u>	<u>6,203,419</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(6,123,324)	(6,268,532)	(10,976,230)
Amortization of Tangible Capital Assets	7,492,538	8,144,819	7,294,650
Total Effect of change in Tangible Capital Assets	<u>1,369,214</u>	<u>1,876,287</u>	<u>(3,681,580)</u>
Acquisition of Prepaid Expenses		(85,578)	(59,679)
Use of Prepaid Expenses	10,000		
Total Effect of change in Other Non-Financial Assets	<u>10,000</u>	<u>(85,578)</u>	<u>(59,679)</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(8,382,174)</u>	<u>(421,007)</u>	<u>2,462,160</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(421,007)	2,462,160
Net Financial Assets (Debt), beginning of year		(113,396,032)	(115,858,192)
Net Financial Assets (Debt), end of year		<u>(113,817,039)</u>	<u>(113,396,032)</u>

School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows

Years Ending June 30, 2013 and June 30, 2012

	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(2,211,716)	6,203,419
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	1,034,738	4,464,580
Prepaid Expenses	(85,578)	(59,679)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	154,735	(2,143,987)
Unearned Revenue	192,191	542,386
Deferred Revenue	48,196	(1,705,619)
Employee Future Benefits	18,956	97,233
Other Liabilities	1,448,977	(630,147)
Amortization of Tangible Capital Assets	8,144,819	7,294,650
Amortization of Deferred Capital Revenue	(5,153,136)	(5,043,041)
Long-Term Lease Revenue Recognition	(44,016)	(44,016)
Total Operating Transactions	3,548,166	8,975,779
Capital Transactions		
Tangible Capital Assets Purchased	(2,181,955)	(8,605,613)
Tangible Capital Assets - WIP Purchased	(4,018,794)	(2,370,617)
Transfer from MOE Restricted Capital to Local Capital		(5,820,641)
Bylaw Expenditures	(947,337)	(477,385)
Capital Lease Assets Purchased	(67,783)	
Total Capital Transactions	(7,215,869)	(17,274,256)
Financing Transactions		
Capital Revenue Received	4,188,852	8,457,230
Capital Lease Principal Payment	(6,313)	
Capital Lease Obligation	67,783	
Total Financing Transactions	4,250,322	8,457,230
Investing Transactions		
Investments in Portfolio Investments	5,011,307	8,073,903
Total Investing Transactions	5,011,307	8,073,903
Net Increase (Decrease) in Cash and Cash Equivalents	5,593,926	8,232,656
Cash and Cash Equivalents, beginning of year	33,838,022	25,605,366
Cash and Cash Equivalents, end of year	39,431,948	33,838,022
Cash and Cash Equivalents, end of year, is made up of:		
Cash	19,201,550	25,796,562
Cash Equivalents	20,230,398	8,041,460
	39,431,948	33,838,022

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

Notes to Financial Statements

Years Ended June 30, 2013 and 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. School District No. 61 (Greater Victoria) is exempt from federal and provincial corporate income taxes.

2. Conversion to Public Sector Accounting Standards

Commencing with the 2012/2013 fiscal year, the School District has adopted Canadian Public Sector Accounting ("PSA") standards without not-for-profit provisions except as described in Note 3 (a). These financial statements are the first financial statements for which the School District has applied PSA standards.

The School District has elected to use the following exemptions available as of July 1, 2011, the date of transition to the new accounting framework:

- Retirement and post-employment benefits:
 - a. The School District has elected to delay the application of Sections PS 3250 and 3255 relative to the discount rate used until June 30, 2013 (the date of its next actuarial valuation) or within three years of the transition date to PSA standards, whichever is sooner;
 - b. The School District has elected to recognize all cumulative actuarial gains and losses at July 1, 2011 directly in accumulated surplus; and
- Tangible capital asset impairment:
 - a. The School District has elected to apply Section PS 3150 on a prospective basis from the date of transition.

Key adjustments on the School District's financial statements resulting from the adoption of these accounting standards are as follows:

- Only amounts that meet the definition of a liability per PS 3200 can be deferred. Contributions were analyzed and it was determined that grants received for Ready Set Learn, Strong Start Centres and Federal French are restricted in nature and therefore these funds were reclassified into the special purpose fund. An adjustment was made to transfer \$248,792 from accumulated surplus in the operating fund to deferred revenue in the special purpose funds as at July 1, 2011. For the 2012 fiscal year \$672,691 of revenue and \$864,804 of expenditures were transferred from the operating fund to special purpose funds. Additionally, it was determined that external contributions received for CommunityLINK were not restricted in nature. An adjustment was made to transfer \$24,179 from deferred revenue in the special purpose fund to accumulated surplus in the operating fund as at July 1, 2011. For the 2012 fiscal year, an additional \$4,078 of deferred revenue in the special purpose fund was transferred to revenue in the operating fund, for a total decrease to deferred revenue in the special purpose fund of \$28,257 as at June 30, 2012. These adjustments resulted to an increase of deferred revenue of \$224,613 as at July 1, 2011 and an increase of \$28,422 as at June 30, 2012.
- Previously, the School District was not required to record an accrued benefit obligation related to sick leave benefits as the benefits do not vest. PSA standards require that a liability and an expense be recognized for post-employment benefits and compensated absences that vest or accumulate in the period in which employees render services to the School District in return for the benefits. An adjustment was made to recognize a liability and an expense related to accumulated sick leave entitlements. The adjustment to the liability for employee future benefits at July 1, 2011 was \$590,604. An additional expense of \$8,811 was recognized in the 2012 fiscal year resulting in a

revised liability adjustment for employee future benefits at June 30, 2012 of \$599,415 related to the accrual for accumulated sick leave entitlements, determined by an actuarial valuation.

- In accordance with the first time elections, the School District recognized all previous cumulative actuarial gains and losses relating to employee future benefits of \$639,498 at July 1, 2011 resulting in a decrease to the Employee Future Benefits liability and an increase in accumulated surplus. An additional expense of \$64,541 was recognized in the 2012 fiscal year as a result of removing the amortization of those cumulative actuarial gains and losses. The resulting revised liability at July 1, 2011 is \$2,158,275.

	Previously stated July 1, 2011	Adjustment July 1, 2011	Restated July 1, 2011
	\$	\$	\$
Deferred Revenue	4,684,690	224,613	4,909,303
Employee Future Benefits	2,207,169	(48,894)	2,158,275

	Previously stated June 30, 2012	Adjustment June 30, 2012	Restated June 30, 2012
	\$	\$	\$
Deferred Revenue	3,175,262	28,422	3,203,684
Employee Future Benefits	2,231,050	24,458	2,255,508

The impact of the conversion to PSA standards on the accumulated surplus at July 1, 2011 and the comparative annual surplus is presented below. These accounting changes have been applied retrospectively with restatement of prior periods.

Accumulated surplus as originally reported, July 1, 2011	\$ 62,582,897
Add non-vested benefits to Employee Future Benefits	(590,604)
Recognize cumulative unamortized actuarial gain on Employee Future Benefits	639,498
Reclassify Deferred Revenue	(224,613)
Accumulated surplus as restated, July 1, 2011	\$ 62,407,178
Annual surplus as originally reported for the year ended June 30, 2012	\$ 6,080,580
Adjustments to annual surplus for the year	
Employee Future Benefits amortization expense	(8,811)
Remove amortization of cumulative actuarial gains previously reported	(64,541)
Recognize previously reclassified Deferred Revenue	224,613
Reclassify Deferred Revenue	(28,422)
Annual surplus for the year as restated for the year ended June 30, 2012	6,203,419
Accumulated surplus, end of year as restated, June 30, 2012	<u>\$ 68,610,597</u>

3. Summary of Significant Accounting Policies

(a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 3 (f) and 3 (m).

In September 2010, the Province of British Columbia Treasury Board ("Treasury Board") provided directive through Government Organization Accounting Standards Regulation 257/2010 requiring all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sector to adopt PSA standards of the Canadian Institute of Chartered Accountants ("CICA") without not-for-profit provisions from their first fiscal year commencing after January 1, 2012. In March 2011, PSAB released a new *Section PS 3410 "Government Transfers"*. In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District

before or after this regulation was in effect. The Treasury Board direction on the accounting treatment of restricted contributions is as described in Notes 3 (f) and 3 (m). Detailed information on the impact of conversion to the new accounting framework is provided in Note 2.

As noted in Notes 3 (f) and 3 (m), Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize non-capital restricted contributions into revenue in the fiscal period in which the restriction the contribution is subject to is met and require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. Canadian public sector accounting standards would require these contributions, if they are government transfers, to be recognized into revenue immediately when received unless they contain a stipulation that meets the definition of a liability.

The impact of these differences on the financial statements of the School District are as follows:

July 1, 2011 - increase in accumulated surplus and decrease in deferred capital revenue by \$142,740,400
Year-ended June 30, 2012 - decrease in annual surplus by \$2,927,853
June 30, 2012 - increase in accumulated surplus and decrease in deferred capital revenue by \$139,812,547
Year-ended June 30, 2013 - decrease in annual surplus by \$1,955,637
June 30, 2013 - increase in accumulated surplus and decrease in deferred capital revenue by \$137,856,910

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

(c) Accounts Receivable

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

(d) Portfolio Investments

The School District has investments in bonds that have a maturity of greater than 3 months at the time of acquisition. GIC's, term deposits, bonds and other investments not quoted in an active market are reported at cost or amortized cost.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

Detailed information regarding portfolio investments is disclosed in Note 5.

(e) Unearned Revenue

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

(f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes both government transfers and other contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 3 (m).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 3 (a) for the impact of this policy on these financial statements.

(g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for qualified employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing except as per the election described.

The cumulative unrecognized actuarial gains and losses are 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 9.3 years.

The most recent valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2017. The next valuation will be performed at March 31, 2016 for use at June 30, 2016. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

(h) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations. At this time the School District has determined that there are no asset retirement obligations.

(i) **Tangible Capital Assets**

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion. Work-in-progress is not amortized until the asset is utilized.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. One-half of the amortization is recorded in the year of acquisition. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. 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

(j) **Capital Leases**

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

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

(k) **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 acquisition cost and are charged to expenses over the periods expected to benefit from it. Textbooks and other teaching supplies are expensed as purchased.

(l) **Funds and Reserves**

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 16 – Interfund Transfers and Note 22 – Internally Restricted Surplus).

(m) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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

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

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

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

The accounting treatment for restricted contributions that are government transfers is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 3 (a) for the impact of this policy on these financial statements.

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

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

The land lease revenue is recognized annually over the term of the lease.

(n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest paid on the capital lease obligation.

Categories of Salaries

- Principals and Vice-Principals employed under an administrative officer's contract are categorized as Principals and Vice-Principals.
- Superintendent, Secretary-Treasurer, Deputy/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 related programs.

- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical 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 program identification.

(o) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, temporary investments, accounts receivable, long-term accounts receivable, investments, accounts payable and accrued liabilities, and other current liabilities.

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest attributable to financial instruments are reported in the statement of operations.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

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

Recognition, derecognition and measurement policies followed in the financial statements for periods prior to July 1, 2012 are not reversed and, therefore, the financial statements of prior periods, including comparative information, have not been restated.

As at June 30, 2013 and for the year then ended, financial instruments are accounted for prospectively in accordance with public sector accounting standards as described above.

As at July 1, 2011, June 30, 2012 and for the year ended June 30, 2013, financial instruments were accounted for in accordance with Part V of the CICA Handbook. There were no changes in the recognition and measurement of financial instruments upon conversion to public sector accounting standards.

(p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 3 (a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

4. Accounts Receivable – Other Receivables

	June 30, 2013	June 30, 2012	July 1, 2011
Due from Agencies and Associations	\$ 241,476	\$ 248,762	\$ 304,021
Due from Government of Canada	222,134	259,468	546,634
Other Receivables	153,440	129,570	139,196
	<u>\$ 617,050</u>	<u>\$ 637,800</u>	<u>\$ 989,851</u>

5. Portfolio Investments

	June 30, 2013	June 30, 2012	July 1, 2011
Investments in the cost and amortized cost category:			
Guaranteed Investment Certificates	\$10,236,646	\$ 15,248,010	\$ 23,321,970
Province of Ontario Bond – 7.6% Maturing June 2, 2027	499,202	499,145	499,088
	<u>\$10,735,848</u>	<u>\$ 15,747,155</u>	<u>\$ 23,821,058</u>

The market value of the investments as of June 30, 2013 was \$10.9 million (June 30, 2012: \$16.0 million, July 1, 2011: \$24.0 million).

6. 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 \$219,323 (2012: \$300,408) 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:

	June 30, 2013	June 30, 2012	July 1, 2011
Blanshard Building Lease Payment Receivable:			
Total Minimum Lease Payments	\$ 211,419	\$ 305,752	\$ 400,084
Unearned Finance Income	(8,436)	(16,776)	(27,902)
	<u>202,983</u>	<u>288,976</u>	<u>372,182</u>
Hampton Building Lease Payment Receivable:			
Total Minimum Lease Payments	1,125,139	1,285,874	1,446,608
Unearned Finance Income	(115,162)	(150,120)	(190,268)
	<u>1,009,977</u>	<u>1,135,754</u>	<u>1,256,340</u>
	<u>\$ 1,212,960</u>	<u>\$ 1,424,730</u>	<u>\$ 1,628,522</u>

7. Bank Indebtedness

The District has an unutilized line of credit facility agreement with the CIBC, dated March 12, 2009, in the amount of \$2,000,000.

8. Accounts Payable and Accrued Liabilities – Other

	June 30, 2013	June 30, 2012	July 1, 2011
Trade Payables	\$ 1,379,641	\$ 1,224,906	\$ 3,368,893
Salaries and Benefits Payable	10,633,796	9,254,080	8,768,262
Accrued Vacation Pay	1,888,424	1,857,930	1,962,247
Other	2,475,326	2,436,559	3,448,207
	<u>\$ 16,377,187</u>	<u>\$ 14,773,475</u>	<u>\$ 17,547,609</u>

9. Unearned Revenue

	June 30, 2013	June 30, 2012	July 1, 2011
Balance, Beginning of Year	\$ 5,941,191	\$ 5,398,805	\$ 5,069,703
Changes for the Year:			
Increase:			
Tuition Fees	154,224	554,962	303,146
Rentals	-	5,629	11,381
Summer School	1,884	-	-
Other	38,936	-	15,960
	<u>195,044</u>	<u>560,591</u>	<u>330,487</u>
Decrease:			
Tuition Fees	-	-	-
Rentals	2,853	-	-
Summer School	-	12,225	1,385
Other	-	5,980	-
	<u>2,853</u>	<u>18,205</u>	<u>1,385</u>
Net Changes for the Year	192,191	542,386	329,102
Balance, End of the Year	<u>\$ 6,133,382</u>	<u>\$ 5,941,191</u>	<u>\$ 5,398,805</u>

10. Deferred Revenue

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

	June 30, 2013	June 30, 2012	July 1, 2011
Balance, Beginning of Year	\$ 3,203,684	\$ 4,909,303	\$ 8,203,201
Changes for the Year:			
Increase:			
Provincial Grants - Ministry of Education	9,571,454	7,837,669	7,946,178
Other	6,547,050	5,807,760	6,587,065
Investment Income	82,828	82,182	104,065
	<u>16,201,332</u>	<u>13,727,611</u>	<u>14,637,308</u>
Decrease:			
Allocation to Revenue	16,114,630	15,384,790	17,920,925
Recovered	38,506	48,440	10,281
	<u>16,153,136</u>	<u>15,433,230</u>	<u>17,931,206</u>
Net Changes for the Year	48,196	(1,705,619)	(3,293,898)
Balance, End of the Year	<u>\$ 3,251,880</u>	<u>\$ 3,203,684</u>	<u>\$ 4,909,303</u>

11. Deferred Capital Revenue

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

Deferred Capital Revenue:

	June 30, 2013	June 30, 2012	July 1, 2011
Deferred Capital Revenue, Beginning of Year	\$ 137,213,377	\$ 133,649,893	\$ 117,860,553
Changes for the Year:			
Increase:			
Transferred from Deferred Revenue - Capital Additions	100,465	6,740,997	1,915,411
Transferred from Work in Progress	2,895,407	1,909,544	18,634,202
	<u>2,995,872</u>	<u>8,650,541</u>	<u>20,549,613</u>
Decrease:			
Amortization of Deferred Capital Revenue	5,153,136	5,043,041	4,716,257
Long-Term Lease Revenue Recognition	44,016	44,016	44,016
	<u>5,197,152</u>	<u>5,087,057</u>	<u>4,760,273</u>
Net Changes for the Year	(2,201,280)	3,563,484	15,789,340
Deferred Capital Revenue, End of the Year	\$ 135,012,097	\$ 137,213,377	\$ 133,649,893

Deferred Capital Revenue - Work in Progress:

	June 30, 2013	June 30, 2012	July 1, 2011
Work in Progress, Beginning of Year	\$ 549,684	\$ 88,611	\$ 1,201,096
Changes for the Year:			
Increase:			
Transferred from Deferred Revenue - Work in Progress	4,018,794	2,370,617	17,521,717
	<u>4,018,794</u>	<u>2,370,617</u>	<u>17,521,717</u>
Decrease:			
Transferred to Deferred Capital Revenue	2,895,407	1,909,544	18,634,202
	<u>2,895,407</u>	<u>1,909,544</u>	<u>18,634,202</u>
Net Changes for the Year	1,123,387	461,073	(1,112,485)
Work in Progress, End of the Year	\$ 1,673,071	\$ 549,684	\$ 88,611

Unspent Deferred Capital Revenue:

	June 30, 2013	June 30, 2012	July 1, 2011
Unspent Deferred Capital Revenue, Beginning of Year	\$ 2,049,486	\$ 9,001,896	\$ 7,270,802
Changes for the Year:			
Increase:			
Provincial Grants - Ministry of Education	3,957,069	8,048,822	20,565,417
Other	219,323	340,496	540,074
Investment Income	12,460	67,912	62,731
	<u>4,188,852</u>	<u>8,457,230</u>	<u>21,168,222</u>
Decrease:			
Transferred to DCR - Capital Additions	100,465	6,740,997	1,915,411
Transferred to DCR - Work in Progress	4,018,794	2,370,617	17,521,717
Bylaw Expenditures	947,337	477,385	-
Transferred to Local Capital	-	5,820,641	-
	<u>5,066,596</u>	<u>15,409,640</u>	<u>19,437,128</u>
Net Changes for the Year	(877,744)	(6,952,410)	1,731,094
Unspent Deferred Capital Revenue, End of the Year	\$ 1,171,742	\$ 2,049,486	\$ 9,001,896
Total Deferred Capital Revenue, End of Year	\$ 137,856,910	\$ 139,812,547	\$ 142,740,400

12. Employee Future Benefits

The School District provides certain benefits upon retirement including vested sick leave, accumulating non-vested sick leave, lump sum retirement payments, vacation, overtime and death benefits for qualified employees pursuant to certain contracts and union agreements. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Discount Rate – April 1	4.25%	4.75%
Discount Rate – March 31	3.00%	4.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
Expected Average Remaining Service Lifetime – March 31	9.3	7.4

	June 30, 2013	June 30, 2012
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation – April 1	\$2,186,276	\$1,618,976
Non-vested Benefit Obligation – July 1, 2011	-	590,604
Service Cost	155,781	145,933
Interest Cost	91,833	104,167
Benefit Payments	(67,981)	(174,159)
Actuarial (Gain) Loss	120,323	(99,245)
Accrued Benefit Obligation – March 31	<u>\$2,486,232</u>	<u>\$2,186,276</u>
Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation – March 31	\$2,486,232	\$2,186,276
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(2,486,232)	(2,186,276)
Employer Contributions After Measurement Date	15,909	30,014
Unamortized Net Actuarial (Gain) Loss	195,859	(99,246)
Accrued Benefit Liability – June 30	<u>(\$2,274,464)</u>	<u>(\$2,255,508)</u>
Reconciliation of Change in Accrued Benefit Liability:		
Accrued Benefit Liability – July 1	\$2,255,508	\$2,207,169
Recognize Non-Vested Benefits – July 1, 2011	-	590,604
Recognize Unamortized Gains – July 1, 2011	-	(639,497)
Accrued Benefit Liability – July 1 (restated)	2,255,508	2,158,276
Net expense for Fiscal Year	234,202	250,100
Employer Contribution	(215,246)	(152,868)
Accrued Benefit Asset – June 30	<u>\$2,274,464</u>	<u>\$2,255,508</u>
Components of Net Benefit Expense:		
Service Cost	\$155,781	\$145,933
Interest Cost	91,833	104,167
Amortization of Net Actuarial Gain	(13,412)	-
Net Benefit Expense	<u>\$234,202</u>	<u>\$250,100</u>

13. Capital Lease Obligations

The School District has entered into a capital lease with the MFA Leasing Corp, completing on December 28, 2017, for office equipment and requires future minimum lease payments as follows:

	June 30, 2013
2014	\$ 14,295
2015	14,295
2016	14,295
2017	14,295
2018	7,149
Total minimum lease payments	\$ 64,329
Less amounts representing interest (at prime minus 1.00%)	(2,859)
Present value of minimum capital lease payments	<u>\$ 61,470</u>

Total interest on leases for the year was \$634 (2012: \$nil).

14. Tangible Capital Assets

June 30, 2013

Cost:	Balance at July 1, 2012	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2013
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Buildings	272,933,930	1,042,183	-	2,792,536	276,768,649
Buildings - Work in Progress	549,684	4,018,794	-	(2,895,407)	1,673,071
Furniture & Equipment	7,917,420	291,602	(2,527,880)	-	5,681,142
Vehicles	604,539	30,025	(6,277)	-	628,287
Computer Software	321,139	34,827	(34,441)	-	321,525
Computer Hardware	2,412,589	851,101	(73,971)	102,871	3,292,590
Total	\$ 295,573,018	\$6,268,532	\$ (2,642,569)	\$ -	\$ 299,198,981

Accumulated Amortization:	Balance at July 1, 2012	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2013
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	108,607,439	6,003,802	-	-	114,611,241
Buildings - Work in Progress	-	-	-	-	-
Furniture & Equipment	3,479,949	629,293	(1,408,719)	-	2,700,523
Vehicles	288,107	61,955	(6,277)	-	343,785
Computer Software	199,571	67,711	(34,441)	-	232,841
Computer Hardware	1,279,440	1,382,058	(1,193,132)	-	1,468,366
Total	\$ 113,854,506	\$ 8,144,819	\$ (2,642,569)	\$ -	\$ 119,356,756

June 30, 2012

Cost:	Balance at July 1, 2011	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2012
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Buildings	263,458,846	7,567,036	-	1,908,048	272,933,930
Buildings - Work in Progress	88,611	2,370,617	-	(1,909,544)	549,684
Furniture & Equipment	7,728,249	829,463	(640,292)	-	7,917,420
Vehicles	604,539	-	-	-	604,539
Computer Software	355,580	-	(34,441)	-	321,139
Computer Hardware	2,244,574	209,114	(42,595)	1,496	2,412,589
Total	\$ 285,314,116	\$ 10,976,230	\$ (717,328)	\$ -	\$ 295,573,018

Accumulated Amortization:	Balance at July 1, 2011	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2012
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	102,728,633	5,878,806	-	-	108,607,439
Buildings - Work in Progress	0	-	-	-	-
Furniture & Equipment	3,305,943	814,298	(640,292)	-	3,479,949
Vehicles	227,653	60,454	-	-	288,107
Computer Software	162,896	71,116	(34,441)	-	199,571
Computer Hardware	852,059	469,976	(42,595)	-	1,279,440
Total	\$ 107,277,184	\$ 7,294,650	\$ (717,328)	\$ -	\$ 113,854,506

Net Book Value:

	Net Book Value June 30, 2013	Net Book Value June 30, 2012	Net Book Value July 1, 2011
Sites	\$ 10,833,717	\$ 10,833,717	\$ 10,833,717
Buildings	162,157,408	164,326,491	160,730,213
Buildings – Work in Progress	1,673,071	549,684	88,611
Furniture & Equipment	2,980,619	4,437,471	4,422,306
Vehicles	284,502	316,432	376,886
Computer Software	88,684	121,568	192,684
Computer Hardware	1,824,224	1,133,149	1,392,515
	\$ 179,842,225	\$ 181,718,512	\$ 178,036,932

- Buildings – Work in Progress having a value of \$1,673,071 (2012: \$549,684) have not been amortized. Amortization of these assets will commence when the asset is put into service.

During the year, the School District conducted a review of its photocopiers, which resulted in a change in the expected usage and classification. Photocopiers, which management previously intended to dispose of after ten years of use, are now expected to remain in use for five years from the date of purchase. The effects of these changes were as follows:

- \$1,770,295 was reclassified from Furniture & Equipment to Computer Hardware
- \$562,572 was reclassified from Accumulated Amortization – Furniture & Equipment to Accumulated Amortization – Computer Hardware
- Amortization expense and Accumulated Amortization – Computer Hardware increased by \$562,572
- Deemed dispositions increased, which resulted in a decrease of \$562,440 in Computer Hardware and Accumulated Amortization – Computer Hardware

15. Employee Pension Plans

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. The Teachers' Pension Plan has about 46,000 active members from school districts, and approximately 31,000 retired members from school districts. The Municipal Pension Plan has about 178,000 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 actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2009 indicated a \$1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

The Greater Victoria School District paid \$15,798,476 for employer contributions to these plans in the year ended June 30, 2013 (2012: \$15,647,636).

16. Interfund Transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2013, were as follows:

- Transfer to the capital fund for tangible capital assets purchased from the operating fund \$817,709
- Transfer to the capital fund for tangible capital assets purchased from the special purpose fund \$1,263,781.

17. Related Party Transactions

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

18. Contractual Obligations

The School District has entered into two multiple-year contracts for the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2014	2015	2016	2017
Quadra Elementary Seismic Upgrade	\$ 6,425,605	\$ 2,387,788	-	-
Oak Bay High School Replacement	19,592,975	24,079,147	\$5,203,786	\$142,625
	\$26,018,580	\$26,466,935	\$5,203,786	\$142,625

19. Budget Figures

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an annual budget on April 17, 2012.

20. Contingencies

- 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.
- 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.

21. Expense by Object

	June 30, 2013	June 30, 2012
Salaries and benefits	\$ 158,006,140	\$ 152,577,728
Services and supplies	27,224,596	27,097,244
Interest	634	-
Amortization	8,144,819	7,294,650
Other	-	-
	\$ 193,376,189	\$ 186,969,622

22. Internally Restricted Surplus

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, 2013; for outstanding purchase order commitments; and for the amount approved for the 2013/2014 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.

	2013	2012
Internally Restricted – Operating Fund		
Carry Forward of Unspent School Budgets	\$ 5,060,084	\$ 5,412,942
Carry Forward of Unspent Project Budgets	2,228,199	2,228,981
Purchase Order Commitments	1,055,387	1,270,203
Appropriated for the Future Year's Operating Budget	8,300,000	8,639,000
	<u>16,643,670</u>	<u>\$17,551,126</u>
Internally Restricted – Capital Fund		
Local Capital Reserve	<u>5,952,643</u>	<u>5,820,641</u>
Total Internally Restricted Fund Balances	<u>\$22,596,313</u>	<u>\$23,371,767</u>

23. Economic Dependence

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

24. Risk Management

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

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

a) Credit risk:

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in bonds and guaranteed investment certificates.

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in bonds and guaranteed investment certificates.

c) Liquidity risk

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

25. Prior Period Adjustment

A prior period adjustment was made to record \$5,820,641 for the 2012 transfer from other Provincial Capital (formerly MOE Restricted Capital) to Local Capital, restating other revenue at June 30, 2012 from \$7,739,637 to \$13,560,278.

School District No. 61 (Greater Victoria)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Years Ending June 30, 2013 and June 30, 2012

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	18,834,507		49,776,090	68,610,597	62,582,897
Change in Accounting Policies/Prior Period Adjustments					
Add non-vested benefits to Employee Future Benefits					(590,604)
Recognize unamortized gain (loss) on Employee Future Benefits					639,498
Reclassify Deferred Contributions					(224,613)
Accumulated Surplus (Deficit), beginning of year, as restated	18,834,507	-	49,776,090	68,610,597	62,407,178
Changes for the year					
Surplus (Deficit) for the year	(639,198)	1,263,781	(2,816,299)	(2,211,716)	6,203,419
Interfund Transfers					
Tangible Capital Assets Purchased	(817,709)	(1,263,781)	2,081,490	-	-
Local Capital	(6,947)		6,947	-	-
Net Changes for the year	(1,483,854)	-	(727,862)	(2,211,716)	6,203,419
Accumulated Surplus (Deficit), end of year - Statement 2	17,350,653	-	49,048,228	66,398,881	68,610,597

School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget \$	2013 Actual \$	2012 Actual (Restated-Note 2) \$
Revenues			
Provincial Grants			
Ministry of Education	151,623,100	154,666,791	153,252,057
Other		260,022	253,812
Tuition	8,041,331	9,677,401	9,412,135
Other Revenue	1,182,333	2,367,392	1,857,448
Rentals and Leases	1,289,243	1,337,905	1,208,846
Investment Income	250,000	463,841	418,162
Total Revenue	162,386,007	168,773,352	166,402,460
Expenses			
Instruction	144,213,287	144,347,860	139,816,414
District Administration	4,308,216	4,063,261	4,270,340
Operations and Maintenance	20,685,689	20,058,614	20,109,555
Transportation and Housing	1,017,815	962,815	923,821
Total Expense	170,225,007	169,432,550	165,120,130
Operating Surplus (Deficit) for the year	(7,839,000)	(659,198)	1,282,330
Budgeted Appropriation (Retirement) of Surplus (Deficit)	8,639,000		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(800,000)	(817,709)	(556,575)
Local Capital		(6,947)	
Total Net Transfers	(800,000)	(824,656)	(556,575)
Total Operating Surplus (Deficit), for the year	-	(1,483,854)	725,755
Operating Surplus (Deficit), beginning of year		18,834,507	18,284,471
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(590,604)
Recognize unamortized gain (loss) on Employee Future Benefits			639,498
Reclassify Deferred Contributions			(224,613)
Operating Surplus (Deficit), beginning of year, as restated		18,834,507	18,108,752
Operating Surplus (Deficit), end of year		17,350,653	18,834,507
Operating Surplus (Deficit), end of year			
Internally Restricted		16,643,670	17,551,126
Unrestricted		706,983	1,283,381
Total Operating Surplus (Deficit), end of year		17,350,653	18,834,507

School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	149,697,266	152,403,467	150,956,418
AANDC/LEA Recovery	(1,072,119)	(1,135,490)	(1,013,942)
Other Ministry of Education Grants			
Pay Equity Grant	2,896,617	2,896,617	2,896,617
Education Guarantee	101,336	315,920	257,494
Other Grants	-	186,277	155,470
Total Provincial Grants - Ministry of Education	151,623,100	154,666,791	153,252,057
Provincial Grants - Other	-	260,022	253,812
Tuition			
Summer School Fees	61,660	21,835	61,660
Continuing Education	115,800	44,144	154,346
Offshore Tuition Fees	7,863,871	9,611,422	9,196,129
Total Tuition	8,041,331	9,677,401	9,412,135
Other Revenues			
Other School District/Education Authorities	-	20,102	9,473
LEA/Direct Funding from First Nations	1,072,119	1,135,490	1,072,119
Miscellaneous			
Industry Training Secondary Schools	-	125,250	100,750
Instructional Cafeteria Revenue	72,000	166,928	157,012
First Nations Curriculum Project	10,679	7,023	8,018
CommunityLINK Parent Contributions	-	72,279	-
Misc Fees and Grants	27,535	840,320	510,076
Total Other Revenue	1,182,333	2,367,392	1,857,448
Rentals and Leases	1,289,243	1,337,905	1,208,846
Investment Income	250,000	463,841	418,162
Total Operating Revenue	162,386,007	168,773,352	166,402,460

School District No. 61 (Greater Victoria)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Salaries			
Teachers	75,900,561	74,523,862	72,992,961
Principals and Vice Principals	10,069,031	10,155,771	9,903,762
Educational Assistants	13,431,986	14,232,982	14,246,276
Support Staff	15,657,100	14,937,861	14,854,472
Other Professionals	3,772,760	3,397,274	3,495,925
Substitutes	6,047,567	7,676,054	6,446,813
Total Salaries	124,879,005	124,923,804	121,940,209
Employee Benefits	28,476,334	27,752,775	27,060,728
Total Salaries and Benefits	153,355,339	152,676,579	149,000,937
Services and Supplies			
Services	3,473,171	5,475,608	5,293,967
Student Transportation	993,183	1,067,396	987,440
Professional Development and Travel	656,429	714,920	713,039
Rentals and Leases	101,565	6,947	-
Dues and Fees	90,946	95,817	92,498
Insurance	342,842	466,958	341,308
Supplies	7,076,359	5,387,697	5,130,532
Bad Debts	-	45,447	-
Utilities	4,135,173	3,495,181	3,560,409
Total Services and Supplies	16,869,668	16,755,971	16,119,193
Total Operating Expense	170,225,007	169,432,550	165,120,130

School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object

Year Ended June 30, 2013

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	57,327,165	2,954,043	1,869,676	202,512	272,947	5,394,524	68,020,867
1.03 Career Programs	523,488	1,711	261,130	17,507	17,772	37,339	858,947
1.07 Library Services	1,566,597	65,679		402,000		54,918	2,089,194
1.08 Counselling	1,981,005	13,322				45,518	2,039,845
1.10 Special Education	7,399,982	701,925	10,862,750	407,449	53,048	1,240,126	20,665,280
1.30 English Language Learning	797,384	171,487	516,405	31,538	11,646	82,920	1,611,380
1.31 Aboriginal Education	483,113	735	614,549	22,741	100,650	55,113	1,276,901
1.41 School Administration		6,026,737		3,217,304		97,327	9,341,368
1.60 Summer School	159,133		4,584	31,823			195,540
1.61 Continuing Education	805,995	83,918	26,610	65,912		28,699	1,011,134
1.62 Off Shore Students	3,450,706	19,804	42,427	327,641	614,065	240,088	4,694,731
1.64 Other				9,157			9,157
Total Function 1	74,494,568	10,039,361	14,198,131	4,735,584	1,070,128	7,276,572	111,814,344
4 District Administration							
4.11 Educational Administration		116,410		187,902	554,772	291	859,375
4.40 School District Governance				27,309	161,316		188,625
4.41 Business Administration				939,205	850,103	41,516	1,830,824
Total Function 4	-	116,410	-	1,154,416	1,566,191	41,807	2,878,824
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration			34,851	280,452	656,324	14,783	1,015,704
5.50 Maintenance Operations	29,294			8,105,768	104,631	240,112	8,450,511
5.52 Maintenance of Grounds				645,015		102,780	747,795
5.56 Utilities							-
Total Function 5	29,294	-	34,851	9,031,235	760,955	357,675	10,214,010
7 Transportation and Housing							
7.41 Transportation and Housing Administration				16,626			16,626
7.70 Student Transportation							-
Total Function 7	-	-	-	16,626	-	-	16,626
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	74,523,862	10,155,771	14,232,982	14,937,861	3,397,274	7,676,054	124,933,804

School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object
Year Ended June 30, 2013

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Actual	2013 Budget	2012 Actual (Restated-Note 2)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	68,020,867	14,982,249	83,003,116	3,615,263	86,618,379	88,485,781	83,792,122
1.03 Career Programs	858,947	194,000	1,052,947	342,779	1,395,726	1,567,173	1,475,306
1.07 Library Services	2,089,194	473,030	2,562,224	169,599	2,731,823	2,661,282	2,733,808
1.08 Counselling	2,039,845	458,262	2,498,107	5,333	2,503,440	2,387,524	2,518,944
1.10 Special Education	20,665,280	4,614,616	25,279,896	734,067	26,013,963	25,513,695	25,034,168
1.30 English Language Learning	1,611,380	365,662	1,977,042	118,973	2,096,015	2,054,798	2,296,240
1.31 Aboriginal Education	1,276,901	274,434	1,551,335	407,809	1,959,144	1,844,340	1,921,002
1.41 School Administration	9,341,368	2,029,712	11,371,080	324,872	11,695,952	11,868,898	11,664,567
1.60 Summer School	195,540	44,815	240,355	15,723	256,078	251,061	253,440
1.61 Continuing Education	1,011,134	225,949	1,237,083	124,406	1,361,489	1,352,872	1,471,224
1.62 Off Shore Students	4,694,731	1,024,679	5,719,410	1,984,977	7,704,387	6,208,598	6,642,378
1.64 Other	9,157	2,203	11,360	104	11,464	17,265	13,215
Total Function 1	111,814,344	24,689,611	136,503,955	7,843,905	144,347,860	144,213,287	139,816,414
4 District Administration							
4.11 Educational Administration	859,375	179,756	1,039,131	66,412	1,105,543	1,149,789	1,126,739
4.40 School District Governance	188,625	10,336	198,961	90,110	289,071	296,603	404,936
4.41 Business Administration	1,830,824	397,972	2,228,796	439,851	2,668,647	2,861,824	2,738,665
Total Function 4	2,878,824	588,064	3,466,888	596,373	4,063,261	4,308,216	4,270,340
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,015,704	205,138	1,220,842	540,340	1,761,182	1,612,215	1,662,098
5.50 Maintenance Operations	8,450,511	2,093,146	10,543,657	3,009,315	13,552,972	13,735,454	13,484,291
5.52 Maintenance of Grounds	747,795	172,817	920,612	327,116	1,247,728	1,200,247	1,401,228
5.56 Utilities	-	-	-	3,496,732	3,496,732	4,137,773	3,561,938
Total Function 5	10,214,010	2,471,101	12,685,111	7,373,503	20,058,614	20,685,689	20,109,555
7 Transportation and Housing							
7.41 Transportation and Housing Administration	16,626	3,999	20,625	-	20,625	28,882	20,837
7.70 Student Transportation	-	-	-	942,190	942,190	988,933	902,984
Total Function 7	16,626	3,999	20,625	942,190	962,815	1,017,815	923,821
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	124,923,804	27,752,775	152,676,579	16,755,971	169,432,550	170,225,007	165,120,130

School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	9,315,682	9,519,705	9,430,146
Other Revenue	6,480,000	6,511,101	5,882,189
Investment Income	53,000	83,824	73,163
Total Revenue	15,848,682	16,114,630	15,385,498
Expenses			
Instruction	14,878,711	14,645,392	12,683,514
Operations and Maintenance	646,647	205,457	1,393,943
Total Expense	15,525,358	14,850,849	14,077,457
Special Purpose Surplus (Deficit) for the year	323,324	1,263,781	1,308,041
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(323,324)	(1,263,781)	(1,308,041)
Total Net Transfers	(323,324)	(1,263,781)	(1,308,041)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			-
Special Purpose Surplus (Deficit), end of year			-
Special Purpose Surplus (Deficit), end of year			-
Total Special Purpose Surplus (Deficit), end of year			-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year
Transfer (to) from Operating Surplus - as at July 1, 2011
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012
Deferred Revenue, beginning of year, as restated

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

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Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Special Education Technology	School Generated Funds	Strong Start
\$	\$	\$	\$	\$	\$
99,687		66,301	11,139	2,100,572	34,506
99,687	-	66,301	11,139	2,100,572	22,173
1,297,534	1,923,524	43,913	743,356	6,344,378	192,000
3,607				22,757	
1,301,141	1,923,524	43,913	743,356	6,367,135	192,000
1,194,633	1,923,524	16,994	746,253	6,330,686	191,618
			6,113		
206,195	-	93,220	2,129	2,137,021	57,061
1,191,026	1,923,524	16,994	746,253		191,618
3,607				6,307,929	
1,194,633	1,923,524	16,994	746,253	6,330,686	191,618
				22,757	
	918,797		250,024		
			15,194		
	514,310		241,159		124,189
			17,485		
	132,065			57,157	1,325
-	1,565,172	-	523,862	57,157	125,514
	357,796		115,854	9,002	30,478
205,457	556	16,994	106,337	6,151,513	35,626
205,457	1,923,524	16,994	746,253	6,217,672	191,618
989,176	-	-	-	113,014	-
(989,176)				(113,014)	
(989,176)	-	-	-	(113,014)	-
-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year
Transfer (to) from Operating Surplus - as at July 1, 2011
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012
Deferred Revenue, beginning of year, as restated

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

Ready, Set, Learn	OLEP	Community- LINK	Pembroke YCC	Ledger School	Hospital Teaching	Provincial Integration Support Program
\$	\$	\$	\$	\$	\$	\$
39,654	174,632	288,951	30,988	483	922	9,384
(39,654)	(174,632)	(24,179)				
		(4,078)				
-	-	260,694	30,988	483	922	9,384
68,600	412,091	3,772,255	347,155	245,188	62,003	463,835
68,600	412,091	3,772,255	347,155	245,188	62,003	463,835
68,198	411,548	3,848,135	347,155	240,032	62,003	473,219
402	543	184,814	-	5,156	-	-
68,198	411,548	3,848,135	347,155	240,032	62,003	473,219
68,198	411,548	3,848,135	347,155	240,032	62,003	473,219
23,874	1,533	347,496	229,481	109,071	42,160	126,769
23,874	34,494	11,104	11,252	6,352	1,849	13,633
3,792	630,101	3,693	46,059			81,159
40,532	101,908	10,214				18,059
68,198	7,941	102,219	11,127	6,722	1,621	
23,874	52,618	42,319	265,767	168,204	45,630	239,620
3,792	96,586	1,235,147	60,602	38,810	10,388	53,605
40,532	17,338	285,119	20,786	33,018	5,985	179,994
68,198	136,033	2,327,869	347,155	240,032	62,003	473,219
-	249,957	3,848,135				
-	161,591	-	-	-	-	-
(161,591)						
(161,591)						
-	-	-	-	-	-	-
-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

Deferred Revenue, beginning of year
Transfer (to) from Operating Surplus - as at July 1, 2011
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012
Deferred Revenue, beginning of year, as restated

Scholarship Trust	Charitable Trust	Estate Trust	TOTAL
\$	\$	\$	\$
540,532	1,200	25,103	3,175,262
			224,613
			(196,191)
540,532	1,200	25,103	3,203,684

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other
Investment Income

2,365	200,307		9,571,454
43,480		12,984	6,547,050
			82,828

Less: Allocated to Revenue
Recovered

45,845	200,307	12,984	16,201,332
48,636	200,807	11,189	16,114,630
			38,506

Deferred Revenue, end of year

537,741	700	26,898	3,251,880
---------	-----	--------	-----------

Revenues

Provincial Grants - Ministry of Education
Other Revenue
Investment Income

2,365	200,807		9,519,705
46,271		11,189	6,511,101
			83,824
48,636	200,807	11,189	16,114,630

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

		211	2,025,331
		211	93,878
		33	1,640,670
		10,945	147,666
		11,189	110,160
			329,039
			4,346,744
			982,817
			9,521,288

Employee Benefits
Services and Supplies

48,636	200,807		
48,636	200,807		

Net Revenue (Expense) before Interfund Transfers

-	-	-	1,263,781
---	---	---	-----------

Interfund Transfers

Tangible Capital Assets Purchased

			(1,263,781)
			(1,263,781)

Net Revenue (Expense)

-	-	-	-
---	---	---	---

School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual Invested in Tangible Capital Assets	Local Capital	Fund Balance	2012 Actual (Restated-Note 2)
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	-	947,337		947,337	477,385
Other Revenue				-	5,820,641
Rentals and Leases	-		73,108	73,108	
Investment Income	-		58,894	58,894	
Amortization of Deferred Capital Revenue	5,202,810	5,153,136		5,153,136	5,043,041
Long Term Lease Annual Revenue Recognition	44,016	44,016		44,016	44,016
Total Revenue	5,246,826	6,144,489	132,002	6,276,491	11,385,083
Expenses					
Operations and Maintenance	-	947,337		947,337	477,385
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,492,538	8,144,819		8,144,819	7,294,650
Debt services					
Capital Lease Interest			634	634	
Total Expense	7,492,538	9,092,156	634	9,092,790	7,772,035
Capital Surplus (Deficit) for the year	(2,245,712)	(2,947,667)	131,368	(2,816,299)	3,613,048
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,123,324	2,081,490		2,081,490	1,864,616
Local Capital			6,947	6,947	
Total Net Transfers	1,123,324	2,081,490	6,947	2,088,437	1,864,616
Other Adjustments to Fund Balances					
Principal Payment					
Capital Lease		6,313	(6,313)	-	
Total Other Adjustments to Fund Balances		6,313	(6,313)	-	
Total Capital Surplus (Deficit) for the year	(1,122,388)	(859,864)	132,002	(727,862)	5,477,664
Capital Surplus (Deficit), beginning of year		43,955,449	5,820,641	49,776,090	44,298,426
Capital Surplus (Deficit), end of year		43,095,585	5,952,643	49,048,228	49,776,090

School District No. 61 (Greater Victoria)

Tangible Capital Assets
Year Ended June 30, 2013

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,833,717	272,933,930	7,917,420	604,539	321,139	2,412,589	295,023,334
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		53,007	47,458				100,465
Operating Fund			39,767	30,025	34,827	713,090	817,709
Special Purpose Funds		989,176	204,377			70,228	1,263,781
Capital Lease						67,783	67,783
Transferred from Work in Progress		2,792,536				102,871	2,895,407
	-	3,834,719	291,602	30,025	34,827	933,972	5,145,145
Decrease:							
Deemed Disposals			757,585	6,277	34,441	1,844,266	2,642,569
Reclass photocopyers			1,770,295			(1,770,295)	-
	-	-	2,527,880	6,277	34,441	73,971	2,642,569
Cost, end of year	10,833,717	276,768,649	5,681,142	628,287	321,525	3,292,590	297,525,910
Work in Progress, end of year		1,673,071					1,673,071
Cost and Work in Progress, end of year	10,833,717	278,441,720	5,681,142	628,287	321,525	3,292,590	299,198,981
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		108,607,439	3,479,949	288,107	199,571	1,279,440	113,854,506
Decrease:							
Deemed Disposals			629,293	61,955	67,711	1,382,058	8,144,819
Reclass photocopyers			757,585	6,277	34,441	1,844,266	2,642,569
			651,134			(651,134)	-
	-	-	1,408,719	6,277	34,441	1,193,132	2,642,569
Accumulated Amortization, end of year	114,611,241	2,700,523	343,785	343,785	232,841	1,468,366	119,356,756
Tangible Capital Assets - Net	10,833,717	163,830,479	2,980,619	284,502	88,684	1,824,224	179,842,225

School District No. 61 (Greater Victoria)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2013

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	549,684				549,684
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	3,877,022			102,871	3,979,893
Deferred Capital Revenue - Other	38,901				38,901
	3,915,923	-	-	102,871	4,018,794
Decrease:					
Transferred to Tangible Capital Assets	2,792,536			102,871	2,895,407
	2,792,536	-	-	102,871	2,895,407
Net Changes for the Year	1,123,387	-	-	-	1,123,387
Work in Progress, end of year	1,673,071	-	-	-	1,673,071

School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2013

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	115,241,733	20,672,323	1,299,321	137,213,377
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	100,465			100,465
Transferred from Work in Progress	2,751,467	143,940		2,895,407
	2,851,932	143,940	-	2,995,872
Decrease:				
Amortization of Deferred Capital Revenue	4,458,540	657,453	37,143	5,153,136
Long-Term Lease Revenue Recognition		44,016		44,016
	4,458,540	701,469	37,143	5,197,152
Net Changes for the Year	(1,606,608)	(557,529)	(37,143)	(2,201,280)
Deferred Capital Revenue, end of year	113,635,125	20,114,794	1,262,178	135,012,097
Work in Progress, beginning of year	415,884	133,800		549,684
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Work in Progress	3,979,893	38,901		4,018,794
	3,979,893	38,901	-	4,018,794
Decrease:				
Transferred to Deferred Capital Revenue	2,751,467	143,940		2,895,407
	2,751,467	143,940	-	2,895,407
Net Changes for the Year	1,228,426	(105,039)	-	1,123,387
Work in Progress, end of year	1,644,310	28,761	-	1,673,071
Total Deferred Capital Revenue, end of year	115,279,435	20,143,555	1,262,178	136,685,168

School District No. 61 (Greater Victoria)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2013

Schedule 4D (Unaudited)

	Bylaw Capital	MED Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	778,572	1,270,914				2,049,486
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	3,957,069	219,323				3,957,069
Other		12,460				219,323
Investment Income	3,957,069	231,783	-	-	-	4,188,852
Decrease:						
Transferred to DCR - Capital Additions	100,465	-				100,465
Transferred to DCR - Work in Progress	3,979,893	38,901				4,018,794
Bylaw Expenditures	947,337					947,337
	5,027,695	38,901	-	-	-	5,066,596
Net Changes for the Year	(1,070,626)	192,882	-	-	-	(877,744)
Balance, end of year	(292,054)	1,463,796	-	-	-	1,171,742



OFFICE OF THE
SECRETARY-TREASURER

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
Fax: (250) 475-4208

Debra Laser Secretary-Treasurer Phone: (250) 475-4108

TO: BOARD OF EDUCATION

FROM: Debra Laser
Secretary-Treasurer

DATE: September 16, 2013

RE: **Schedules as Required by the Financial Information Act
for the period July 01, 2012 to June 30, 2013**

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 2012/2013 period.

The schedules, as required, have been completed for the year ended June 30, 2013, 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
- 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 APPROVE THE SCHEDULES AS REQUIRED BY THE FINANCIAL INFORMATION ACT FOR THE PERIOD JULY 01, 2012 TO JUNE 30, 2013.



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

Schedules as required by

The Financial Information Act

For the period July 01, 2012 to June 30, 2013

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013**

**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 2012/2013
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 Debra Laser		TELEPHONE NUMBER (250) 475-4108

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, 2013

*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 16, 2013
SIGNATURE OF SUPERINTENDENT	DATE SIGNED September 16, 2013
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED September 16, 2013

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013**

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
September 16, 2013

Debra Laser
Secretary-Treasurer
September 16, 2013

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013**

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.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013**

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, 2013

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

ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
ALPHA, CATHERINE	TRUSTEE	\$17,424.00	\$508.80
FERRIS, W THOMAS M	TRUSTEE	\$17,424.00	\$829.40
HORSMAN, BEVERLY JEAN	TRUSTEE, VICE CHAIR	\$18,924.00	\$3,272.66
LEONARD, ELAINE W	TRUSTEE	\$17,424.00	-
LORING-KUHANGA, EDITH	TRUSTEE	\$17,424.00	\$408.80
MCEVOY, MICHAEL	TRUSTEE	\$17,424.00	-
MCNALLY, DIANE	TRUSTEE	\$17,424.00	\$2,046.38
NOHR, DEBORAH ANN	TRUSTEE	\$17,424.00	\$259.84
ORCHERTON, PEG	TRUSTEE, CHAIR	\$20,424.00	\$2,744.86
TOTAL, ELECTED OFFICIALS		\$ 161,316.00	\$ 10,070.74

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

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

NAME	POSITION	REMUNERATION	EXPENSES
ACHTEM, JANICE	TEACHER	\$75,169.92	-
ADAMS, DONALD	TEACHER	\$76,012.54	-
ADAMS, MIKE	TEACHER	\$87,466.69	-
AERTS, THOMAS	PRINCIPAL	\$108,790.25	\$2,184.03
AILEEN, CAROL	TEACHER	\$86,744.49	-
AKERLY-BOHAKER, PATRICIA	TEACHER	\$77,084.41	-
ALBERS, LESLIE	TEACHER	\$76,996.23	-
ALEXANDER, SCOTT	TEACHER	\$86,054.09	-
ALLEN, MURRAY	VICE PRINCIPAL	\$98,132.50	-
AMBERY, BARBARA	TEACHER	\$76,915.97	-
ANDERSON, JAMES	TEACHER	\$92,057.76	-
ANDREWS, KENNETH	PRINCIPAL	\$108,425.31	\$167.25
ARMITAGE, LISA	ALLIED SPECIALIST	\$84,460.76	\$1,036.46
ARMSTRONG, KATHRYN	TEACHER	\$84,077.00	-
ASHURST, DAVID	TEACHER	\$77,330.81	\$1,540.42
ATKINSON, CLAIRE	TEACHER	\$84,630.35	\$176.75
ATKINSON, PETER	TEACHER	\$77,199.06	-
ATTERBURY, JOHN	TEACHER	\$75,912.86	-
AWAI, DOUGLAS	TEACHER	\$77,124.60	-
BACKHOUSE, DAVID	TEACHER	\$77,199.63	-
BACON, BEVERLY	TEACHER	\$83,967.77	-
BAILEY, DANA	TEACHER	\$76,670.24	-
BAINS, GINA	TEACHER	\$76,624.89	-
BALABUCH, ALLISON	TEACHER	\$84,054.98	-
BALDWIN, CAROLINE	TEACHER	\$81,942.52	-
BANCROFT, SUZANNE	TEACHER	\$82,236.99	\$2,064.78
BARKER, BRYN	TEACHER	\$84,526.40	-
BARNES, MITCHELL	TEACHER	\$85,412.66	-
BARSS, TIM	TEACHER	\$91,819.23	-
BARWIN, ALAN	TEACHER	\$84,718.09	-
BASI, ROB	TEACHER	\$77,293.61	-
BEAUCAGE, DOMINIQUE	TEACHER	\$86,239.40	-
BECK, BRENDA-LEE	TEACHER	\$75,994.75	-
BECKER, CATHY	TEACHER	\$84,526.43	-
BEDARD, GLENN	TEACHER	\$78,245.96	-
BEECH, GARY	TEACHER	\$76,503.74	-
BELANGER, JEAN	TEACHER	\$76,981.21	-
BELL, SHERRI	DEPUTY SUPERINTENDENT	\$133,053.60	\$5,115.98
BEMBRIDGE, TERESA	TEACHER	\$84,587.44	\$1,525.58
BENDER, ALEX	TEACHER	\$75,517.71	-
BENDER, LOIS	PRINCIPAL	\$101,448.40	\$445.54
BENNETT, CHERYL	TEACHER	\$82,739.05	-

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
BENNETT, STEPHEN	PRINCIPAL, EDUCATIONAL STAFFING	\$116,492.08	\$1,680.00
BENNETT, WILLO	TEACHER	\$76,878.34	\$475.02
BENSON, HEATHER	TEACHER	\$84,526.40	\$360.00
BERNAMOFF, LOUISE	TEACHER	\$75,385.46	-
BERRY, JONATHON	TEACHER	\$84,726.55	-
BERUBE, MARIE-FRANCE	TEACHER	\$78,083.10	-
BESSE, CATHY	TEACHER	\$83,256.37	-
BLAIR, ANDREA	TEACHER	\$83,504.17	-
BLECIC, KEVIN	TEACHER	\$85,780.00	-
BLOUIN, LORI	TEACHER	\$85,548.01	-
BOLAND, GRANT	VICE PRINCIPAL	\$100,110.64	\$2,216.05
BOLDT, COLIN	TEACHER	\$82,237.68	-
BOULDING, SHAWN	PRINCIPAL	\$116,951.03	\$1,073.87
BOWES, DOUGLAS	ASSISTIVE TECHNOLOGY CONSULTANT, SET BC	\$80,326.34	\$5,415.12
BRADLEY, BRIAN	TEACHER	\$75,375.63	-
BRADSHAW, TIM	TEACHER	\$84,531.12	-
BREMAUD, FREDERIC	TEACHER	\$81,954.66	-
BRIGIDEAR, KARIAN	VICE PRINCIPAL	\$89,540.12	\$502.40
BRISDON, GARRETT	VICE PRINCIPAL	\$100,863.58	\$2,376.34
BROOKER, DEREK	TEACHER	\$77,018.37	\$80.04
BROOKES, KIERSTEN	TEACHER	\$84,608.96	-
BROWN, RICHARD	TEACHER	\$84,521.06	\$1,532.16
BROWN, SUE	TEACHER	\$76,156.42	-
BROWNE, DIANNE	TEACHER	\$83,967.75	\$143.26
BUCHER, FRANCIS	TEACHER	\$76,547.96	-
BUCKINGHAM, TRENT	TEACHER	\$84,204.21	-
BUDGELL, MELINDA	TEACHER	\$83,607.50	-
BURGERS, SIMON	PRINCIPAL	\$95,336.49	\$1,056.57
BURLESON, WENDY	TEACHER	\$82,790.28	\$75.93
BURLEY, LORI	PRINCIPAL	\$102,961.36	\$1,633.14
BUSCH, KEVIN	TEACHER	\$77,019.81	-
BUTLER, PATRICIA	TEACHER	\$76,622.19	-
BUTLER, RICHARD	VICE PRINCIPAL	\$92,194.78	\$920.00
CAIN, SHADRICK	TEACHER	\$77,293.71	-
CAIRNS, LAURIE	VICE PRINCIPAL	\$91,117.65	\$1,740.92
CALDERWOOD, COLLEEN	TEACHER	\$85,856.23	-
CALDWELL, HAROLD	PRINCIPAL	\$105,341.13	-
CAMPBELL, JULIE	TEACHER	\$77,119.28	-
CAMPBELL, MARILYN	PRINCIPAL	\$100,187.41	-
CAMPBELL, TRENT	TEACHER	\$82,097.74	-
CANTY, ANDY	MANAGER, INFORMATION TECHNOLOGY	\$95,020.96	\$3,682.45
CAPELLI, GIULIA	TEACHER	\$82,659.67	-
CARDLE, JOSEPH	PRINCIPAL	\$104,972.18	\$1,977.74
CARMICHAEL, ALLAN	TEACHER	\$78,654.64	-
CARRICO, PATRICIA	TEACHER	\$75,370.13	-
CARRUTH, JUDITH	TEACHER	\$84,056.75	-
CARTER, DOUGLAS	TEACHER	\$83,240.92	-
CARTER, JERRY	TEACHER	\$76,540.97	-
CHAN, NORMA	TEACHER	\$77,095.09	-
CHAN, SOPHIA	TEACHER	\$76,702.57	-
CHAN-WAN-FONG, SIN-LIN	TEACHER	\$84,248.52	-
CHAPIN, MONICA	TEACHER	\$76,990.37	-
CHAPMAN, MARILYN	TEACHER	\$76,541.01	-
CHESSA, JUDITH	TEACHER	\$82,468.83	\$251.68
CHIAPPETTA, MARY	TEACHER	\$84,630.39	\$5,457.53
CHOW, DENISE LYNN	TEACHER	\$85,039.59	-
CHRISTIANSON, WALTER	TEACHER	\$79,643.37	-
CHRISTOFF, PATRICK	TEACHER	\$84,608.60	-
CHRISTY, NORAH-DAWN	TEACHER	\$82,892.70	\$401.47
CICCONE, TERESA	TEACHER	\$84,622.53	-
CLARK, ALAN	TEACHER	\$84,744.86	-

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
CLAZIE, SCOTT	VICE PRINCIPAL	\$89,081.41	\$2,539.28
CLEMENTS, OWEN	TEACHER	\$77,100.48	-
COCKING, NIGEL	TEACHER	\$87,943.19	-
COEY, HEATHER	TEACHER	\$84,609.01	-
COHEN, MELODIE	TEACHER	\$84,417.30	-
COLANTONIO, SAVERIO	TEACHER	\$84,691.25	-
CONIBEAR, FRANK	TEACHER	\$88,113.14	-
CONROD, KAREN	TEACHER	\$76,454.76	-
CONROD, ROGER	TEACHER	\$85,682.95	-
COPP, ANNA	TEACHER	\$77,114.45	-
CORMIER, JASON	TEACHER	\$84,275.95	\$62.03
COTTIER, SUSAN	TEACHER	\$84,012.03	-
COUGHLIN, CAMMY	PRINCIPAL	\$94,039.09	\$1,377.16
COURVILLE, DEBORAH	ASSOCIATE SUPERINTENDENT	\$132,054.16	\$3,340.33
CRAWFORD, KATHRYN	TEACHER	\$76,915.78	-
CRISP, ALEXANDER	TEACHER	\$84,521.18	-
CRISTANTE, KOLETTE	TEACHER	\$76,109.61	\$392.00
CROCKER, GARY	TEACHER	\$79,977.85	-
CRYSTAL, TRACEY	TEACHER	\$76,122.88	-
CULLEN, AUDRA	TEACHER	\$82,657.06	-
CUNNINGHAM, BRADLEY	TEACHER	\$80,075.10	-
DAGG, JODI	TEACHER	\$75,949.65	-
DANN, RONALD	TEACHER	\$84,087.24	-
DAVIS, JEFFREY ALLAN	MARKETING & STUDENT SUPPORT, INTERNATIONAL STUDENT PROGRAM	\$82,667.79	\$945.85
DE JONG, JACQUELINE	TEACHER	\$98,983.00	-
DE MEDEIROS, ALEXANDER	TEACHER	\$84,230.50	-
DE NAT, BRENT	PRINCIPAL	\$102,310.72	\$1,305.58
DI BIASE, JEANETTE	TEACHER	\$84,419.71	-
DICK, JANA	VICE PRINCIPAL	\$89,411.37	\$756.52
DICKSON, CHRIS	TEACHER	\$76,547.55	-
DIETIKER, MARTHA	TEACHER	\$84,526.35	-
DISHAW, CECILIA	TEACHER	\$77,093.06	-
DODD, MICHAEL	TEACHER	\$77,076.40	-
DODDS, KELLY	TEACHER	\$78,140.24	\$35.28
DOLAN, ELAINE	PRINCIPAL	\$101,724.43	\$562.17
DOUGAN, SHERRY	TEACHER	\$76,382.26	-
DOYLE, DWAYNE ALLAN	VICE PRINCIPAL	\$101,060.61	\$1,695.56
DUNCAN, PATRICK	ASSOCIATE SUPERINTENDENT	\$134,894.61	\$10,948.71
DUPUIS, NICOLE	TEACHER	\$76,622.13	-
DUVAL, ROGER	TEACHER	\$78,500.41	-
DUYNDAM, JEFFREY	VICE PRINCIPAL	\$94,059.58	\$3,035.76
EADIE, BARBARA	TEACHER	\$83,643.48	-
EBRAHIM, SHAMEEM	TEACHER	\$78,553.68	-
EDWARDS, SHAWN	TEACHER	\$77,393.72	-
EDWARDS, TERENCE	PRINCIPAL	\$101,924.51	\$1,330.64
EGGERT, PETRA	TEACHER	\$83,426.34	\$1,891.65
ELKIN, LOUISA	TEACHER	\$81,464.22	-
ELLIOT, MAYLYN	TEACHER	\$83,420.16	-
ELLISON, PETER	TEACHER	\$83,880.57	-
ENFIELD, SUSAN	TEACHER	\$84,499.57	\$109.99
ENGLISH, SHARON	VICE PRINCIPAL	\$89,603.21	\$620.29
ENRIGHT, ROBERT	TEACHER	\$77,102.01	-
EVANCHIEW, TODD	TEACHER	\$82,736.98	-
EWALD, HELENA	TEACHER	\$81,767.39	-
EWART, PAMELA	TEACHER	\$84,138.24	-
FABRI, SANDRA	TEACHER	\$76,541.07	-
FALLS, DOUGLAS	TEACHER	\$77,311.77	-
FALLS, PATRICIA	PRINCIPAL	\$117,747.18	\$1,266.92
FARAGO, PATRICIA	TEACHER	\$84,042.73	-
FAST, RICHARD	TEACHER	\$86,143.41	-
FAWCETT, INGRID	TEACHER	\$83,414.35	\$3,247.58

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
FEHR, VANESSA	TEACHER	\$75,593.02	-
FELLMAN, JULIA	VICE PRINCIPAL	\$82,386.10	\$270.50
FERGUSON, BRUCE	TEACHER	\$84,559.03	\$50.00
FERREIRA, PHILIP	TEACHER	\$82,931.07	-
FERRIER, DAVID	TEACHER	\$77,019.16	-
FIELDER, BARBARA	TEACHER	\$76,454.73	-
FINLAYSON, JAMES	TEACHER	\$76,469.72	-
FLELLO, DAVID	TEACHER	\$85,886.03	-
FLETCHER, KENNETH	TEACHER	\$84,499.43	-
FLETCHER, PATRICIA	TEACHER	\$76,935.16	-
FOGELKLOU, TONY	TEACHER	\$82,455.96	-
FOREMAN, ERIKA	TEACHER	\$77,039.18	-
FOREST, MICHELLE	SPEECH & LANGUAGE PATHOLOGIST	\$81,244.80	\$973.24
FORSTER, PETER	TEACHER	\$78,339.54	-
FORSYTH, ELAINE	TEACHER	\$82,763.48	-
FOX, MARILYN	TEACHER	\$76,601.49	-
FRANCESCHINI, DIANE	TEACHER	\$76,093.77	-
FRASER, GERRY	TEACHER	\$98,598.42	-
FRASER, MICHAEL	TEACHER	\$84,718.07	-
FRENCH, ADRIAN	TEACHER	\$85,892.22	\$1,003.85
FUTTER, DAVID	TEACHER	\$84,137.13	-
GAIPTMAN, JOHN	SUPERINTENDENT OF SCHOOLS	\$203,957.07	\$5,677.87
GAIPTMAN, SHAROYNE	VICE PRINCIPAL	\$101,828.07	\$2,068.84
GALE, SHARON LYNN	TEACHER	\$76,547.81	-
GAME, NANCY	TEACHER	\$76,012.54	\$392.00
GARLINGE, ED	TEACHER	\$82,417.09	-
GAUK, MARLENE	TEACHER	\$77,035.47	-
GAUVREAU, CARMEN	VICE PRINCIPAL	\$89,388.58	\$315.00
GENUIST, ANNE	TEACHER	\$77,019.75	-
GEORGE, ANN	TEACHER	\$81,895.48	-
GEORGE, CORRINNA	TEACHER	\$84,077.00	-
GEORGESEN, NATHAN	VICE PRINCIPAL	\$82,858.42	-
GERBER, RAMY	TEACHER	\$79,281.04	-
GIASSON, GUY	TEACHER	\$76,466.58	-
GIESBRECHT, CARTER	VICE PRINCIPAL	\$99,012.67	\$1,226.96
GILBERT, JOHN	TEACHER	\$83,422.97	-
GNOCATO, BETTY	TEACHER	\$82,763.67	-
GOORACHURN, LYNN-DELL	TEACHER	\$79,326.52	-
GORAL, JOANNE	TEACHER	\$76,546.62	-
GORDON, THOMAS	TEACHER	\$77,119.07	-
GRAF, LUCINDA	TEACHER	\$84,753.48	-
GRANT, HEATHER	TEACHER	\$77,119.23	-
GRAY, JOHN	TEACHER	\$84,717.68	-
GREEN, DANNY	TEACHER	\$77,174.78	-
GREENE, BEN	TEACHER	\$86,010.63	-
GREENWOOD, MICHAEL	TEACHER	\$81,445.16	-
GREW, CATHERINE	TEACHER	\$83,504.15	-
GREW, KEITH	TEACHER	\$87,189.40	-
GRIFFIN, RICHARD MARK	TEACHER	\$84,586.95	-
GRIGOR, KAREN	TEACHER	\$84,080.25	-
GROOT, CHUCK	TEACHER	\$85,547.14	-
GROSS, ANGELA	TEACHER	\$79,431.21	-
GUILBAULT, PAMELA	TEACHER	\$81,544.66	\$2,984.71
GUILLEMETTE, THERESE	TEACHER	\$77,173.76	-
GUIZZO, MARKO	TEACHER	\$77,199.40	\$62.03
GYBELS, ALLAN	TEACHER	\$75,913.08	-
HAINSWORTH, LEXE	TEACHER	\$75,913.44	-
HAM, BRUCE	TEACHER	\$78,436.56	-
HAMILTON, JULIE	TEACHER	\$76,466.46	-
HAMILTON, PAUL	TEACHER	\$84,322.65	\$5,072.29
HAMM, LAURIE	VICE PRINCIPAL	\$90,253.65	-

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
HANNAH, MARION	TEACHER	\$81,815.25	-
HANSEN, JAMES	PRINCIPAL	\$102,381.59	\$1,704.89
HANSEN, LILIANA	TEACHER	\$77,117.08	-
HANSEN, ULLA	TEACHER	\$84,434.62	-
HARDY, BARBARA	PRINCIPAL	\$103,828.51	\$504.00
HARRIS, MURRAY	VICE PRINCIPAL	\$89,695.01	-
HARRISON, JUDY	PRINCIPAL	\$120,584.61	\$1,113.91
HARTE, CINDY	PRINCIPAL	\$89,076.94	\$1,217.32
HARWOOD, CATHERINE	PSYCHOLOGIST	\$92,256.44	\$1,667.78
HASLER, VICTORIA	TEACHER	\$84,104.53	-
HAVELAAR, NORA	TEACHER	\$89,842.45	-
HAWKER, BARBARA	TEACHER	\$75,987.63	-
HEBB, LISA	TEACHER	\$84,526.39	-
HEER, ANGELINE	MANAGER, ACCOUNTING & BUDGETS	\$82,232.95	\$962.61
HEISLER, STEPHEN	TEACHER	\$85,346.78	-
HELM, AARON	TEACHER	\$76,996.54	-
HENDRA, TANNIS	TEACHER	\$84,146.09	-
HENDY, JAMES	TEACHER	\$84,609.10	-
HIGGINBOTTOM, GAIL	TEACHER	\$77,167.09	\$50.00
HITCHCOCK, DAPHNE	TEACHER	\$84,521.06	\$2,754.42
HO, JENNIFER	TEACHER	\$83,070.58	-
HODGINS, HELENA	TEACHER	\$82,092.84	\$374.55
HOFFMAN, ALLYSON	TEACHER	\$76,402.41	-
HOLDEN, TRUDY	TEACHER	\$93,504.11	\$468.08
HOLOB, WENDY MARIE	PRINCIPAL	\$104,787.95	-
HOLT, HOLLY	PRINCIPAL	\$96,515.24	\$626.26
HORTON, JENN DONNA	TEACHER	\$79,172.91	-
HOSOKAWA, JANET	TEACHER	\$84,603.44	\$16.24
HOUSE, ROBERT	PRINCIPAL	\$112,828.58	\$600.39
HOVIS, DAVID	PRINCIPAL	\$104,011.07	\$1,368.39
HOWARD, NELLIE	TEACHER	\$84,053.49	\$42.34
HOWLEY, SEAMUS	DIRECTOR, FACILITIES	\$120,844.30	\$3,659.58
HUNTER, PETER	TEACHER	\$85,373.32	-
HURST, PHILLIP	TEACHER	\$77,094.36	-
HUSTON, WENDY	TEACHER	\$84,192.99	-
IRETON ROACH, MARJORIE	TEACHER	\$84,202.95	-
ISAAC, RITA	TEACHER	\$83,414.34	-
IVES, IRENE	VICE PRINCIPAL	\$94,146.73	\$2,192.02
JACQUES, CHAD	TEACHER	\$77,100.87	-
JANZEN, BARRY	TEACHER	\$90,273.74	\$75.92
JARDINE, DANIEL	TEACHER	\$77,100.79	-
JENSEN, SELINA	TEACHER	\$84,553.97	-
JOHNSON, BRETT	PRINCIPAL	\$108,425.27	\$1,750.20
JOHNSON, CORALEE	TEACHER	\$76,580.48	-
JOHNSON, JASON	TEACHER	\$83,017.90	\$590.00
JOHNSON, NEAL	TEACHER	\$77,139.17	-
JOHNSTON, MARK	TEACHER	\$77,730.67	-
JOHNSTON, PETER	TEACHER	\$75,913.06	-
JORGENSEN, READ	PRINCIPAL	\$108,857.58	\$1,934.84
JORY, MEGAN	TEACHER	\$83,547.06	-
JOST, SANDRA	VICE PRINCIPAL	\$87,916.21	\$236.80
JUNG, PAUL	TEACHER	\$84,614.21	-
KARIM, KASSAM	TEACHER	\$83,413.58	-
KEENAN, PATRICIA	TEACHER	\$75,555.62	-
KELLY, BRENT	PRINCIPAL	\$108,864.54	\$2,771.21
KELLY, LAURA	TEACHER	\$76,547.47	-
KELLY, MARY	TEACHER	\$83,608.86	\$95.81
KENNEDY, MELANIE	TEACHER	\$84,609.65	-
KENNEL, GLYNNIS	TEACHER	\$82,657.03	-
KERR, DAWNA	TEACHER	\$77,197.93	-
KHOSLA, GAUTAM	VICE PRINCIPAL	\$94,591.47	\$1,880.32

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
KHOSLA, SARAH	VICE PRINCIPAL	\$83,251.04	\$1,087.84
KIDD, BERNARD	TEACHER	\$77,954.29	-
KIDD, WENDY	TEACHER	\$82,178.25	-
KILBANK, ROBERT	TEACHER	\$78,004.06	-
KILPATRICK, KRISTY	TEACHER	\$75,995.02	-
KIND, CINDY	TEACHER	\$82,657.03	-
KING, RONALD	TEACHER	\$78,181.43	-
KIRKWOOD, SCOTT	TEACHER	\$76,996.15	-
KIRZINGER, EMILY	TEACHER	\$81,408.97	-
KNAPPETT, KATHERINE	TEACHER	\$76,547.78	-
KOLEBA, JANE	TEACHER	\$85,575.73	-
KOWALSKY, LINDA	TEACHER	\$83,583.04	-
KREYE, DONALD	TEACHER	\$77,723.48	-
KUCHER, AMELITA	TEACHER	\$78,403.46	-
LAFLECHE, MAUREEN	TEACHER	\$84,526.41	\$3,153.44
LAIRD, JEFFREY	TEACHER	\$82,502.41	-
LAM, ROBIN	TEACHER	\$77,224.37	-
LANGSTON, JANET MARIA	VICE PRINCIPAL	\$87,756.65	-
LAROCHE, DONNA	TEACHER	\$76,658.18	-
LASER, DEBRA	SECRETARY TREASURER	\$147,739.87	\$4,058.52
LAWSON, GILLIAN	VICE PRINCIPAL	\$90,679.36	\$2,213.40
LAYNE, LAWRENCE	TEACHER	\$76,953.08	-
LE BLANC, DEBRA	MANAGER, PAYROLL & BENEFITS	\$98,707.31	\$5,181.87
LEDUC, RHONDA	TEACHER	\$75,531.10	\$126.36
LEE, LESLIE ANN	PRINCIPAL	\$102,713.01	\$610.71
LEGERE, CEAN	TEACHER	\$76,895.54	-
LEGG, STEVEN	TEACHER	\$75,913.27	\$279.56
LEISCHNER, C. MARK	TEACHER	\$83,504.28	-
LENNIE, HELEN	TEACHER	\$83,309.63	-
LENNIE, MAUREEN	TEACHER	\$77,142.37	-
LEVESQUE, GABRIEL	TEACHER	\$83,491.65	-
LINNELL, DEBORAH	TEACHER	\$76,466.38	-
LITMAN, JANE	TEACHER	\$84,499.66	\$1,243.12
LIVERNOCHE, MARIE	TEACHER	\$83,496.80	-
LONG, JO-ANNE	TEACHER	\$85,854.77	-
LOUGHTON, JACQUELINE	TEACHER	\$97,035.57	-
LOUIS, DAPHNE	TEACHER	\$77,686.76	-
LOUKES, JEFFREY	TEACHER	\$88,384.72	-
LUCHIES, KEVIN	PRINCIPAL	\$115,485.71	\$295.80
LUNDGREN, KRISTEN	TEACHER	\$77,223.98	-
MACAULAY, BARBARA	TEACHER	\$75,992.29	-
MACDONALD, JENNIFER	VICE PRINCIPAL	\$94,473.43	-
MACDONALD, SUZANNE	TEACHER	\$84,467.70	-
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$110,219.08	\$892.48
MACISAAC, MELANIE	TEACHER	\$83,414.34	\$363.05
MACKIE, CAROLE	TEACHER	\$76,272.39	-
MACKIE, DEBRA	DISTRICT PRINCIPAL, SPECIAL EDUCATION	\$109,171.54	\$3,232.16
MAGEE, MARILYN	VICE PRINCIPAL	\$87,464.33	-
MAGNIN, FERNAND	TEACHER	\$76,814.28	-
MAILHIOT, DALE	TEACHER	\$84,608.89	-
MANN, STEPHANIE	TEACHER	\$81,352.17	-
MANN, TARJEET	PRINCIPAL	\$101,592.72	-
MANTAI, MEIKE	TEACHER	\$76,466.39	-
MARCHI, JEFF	TEACHER	\$77,094.03	-
MARGETTS, MARLA	VICE PRINCIPAL	\$87,789.48	\$156.80
MARINI, ANNE	TEACHER	\$85,565.53	-
MARK, MAUREEN	TEACHER	\$77,061.53	-
MARKS, TIM	TEACHER	\$77,094.36	-
MARLEY, EMMA	VICE PRINCIPAL	\$90,081.91	\$30.75
MARTA, LISA	TEACHER	\$76,915.78	-
MARTIN, JENNIFER	TEACHER	\$84,373.87	-

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
MARTIN, KATHRYN	TEACHER	\$76,440.56	-
MASINI, DAVID	TEACHER	\$76,990.37	-
MASUCH, BRIAN	TEACHER	\$76,915.85	-
MATHESON, CHERYL	TEACHER	\$76,630.31	-
MAXIMICK, LORNA	TEACHER	\$83,358.93	-
MAXWELL, AARON	VICE PRINCIPAL	\$83,393.38	-
MAZZA, MICHAEL	TEACHER	\$77,534.05	-
MCBURNIE, NITA	EXECUTIVE ASSISTANT	\$77,793.95	\$443.67
MCCARTHY, DAVID	TEACHER	\$76,565.70	-
MCCARTNEY, LEANNE	TEACHER	\$75,392.57	\$78.64
MCCARTNEY, SEAN	VICE PRINCIPAL	\$95,257.86	\$2,940.58
MCDUGALL, CAROL	TEACHER	\$83,414.38	\$23.90
MCEWEN, JANICE	TEACHER	\$78,324.69	-
MCINNES, CHRISTINE	TEACHER	\$78,126.25	-
MCKAY, BEVERLY	TEACHER	\$80,921.73	-
MCMILLAN, DANNY	TEACHER	\$82,577.27	-
MCTAVISH-HAHN, LAURA	TEACHER	\$78,486.55	-
MCVIE, ELAINE	PRINCIPAL	\$100,475.83	\$499.58
MEIDINGER, HEATHER	VICE PRINCIPAL	\$90,121.98	\$285.04
MEILLEUR, MARGO	TEACHER	\$77,432.70	-
MELDRUM, EDWARD	TEACHER	\$77,849.54	\$1,003.83
MELVIN, S ELLEN	TEACHER	\$84,718.06	-
MILBURN, LOUISE MARIE	TEACHER	\$84,160.26	\$1,376.13
MILLER, GLENN	ASSISTANT SUPERVISOR, OPERATIONS	\$99,125.89	\$4,209.17
MITCHELL, GORDON RICHARD	VICE PRINCIPAL	\$100,666.98	\$803.73
MITCHELL, JEFFREY	PRINCIPAL	\$100,735.75	\$1,844.50
MITCHELL, JOANNE	ALLIED SPECIALIST	\$81,180.55	\$2,008.29
MONTGOMERY, DONNA	TEACHER	\$75,597.16	-
MOORHOUSE, LYNNE	PRINCIPAL	\$101,279.97	\$25.01
MOREAU, JOYCE ANN	TEACHER	\$84,505.36	\$20.00
MORSON, MICHELLE	TEACHER	\$84,802.78	-
MULRONEY, MARIA	TEACHER	\$83,765.75	-
MUNRO, MAUREEN	VICE PRINCIPAL	\$100,113.41	\$560.45
MURPHY, WANDA	TEACHER	\$85,969.40	\$360.00
MURRAY, CHRISTIAN	TEACHER	\$77,100.35	-
MYLES, WILLIAM	TEACHER	\$84,505.19	-
NAHAS, JEANINE	TEACHER	\$76,544.14	-
NAUGHTON, NADINE	VICE PRINCIPAL	\$94,146.85	\$1,452.29
NEAL, BRYAN	TEACHER	\$75,221.05	-
NEILY, NANCY	TEACHER	\$77,139.85	-
NELSON, NELLA	COORDINATOR ABORIGINAL NATIONS EDUCATION	\$101,050.35	\$8,953.12
NEWELL, DAVID	TEACHER	\$78,267.30	-
NICKERSON, CAREY	TEACHER	\$89,960.87	-
NICOLSON, JOANNE	TEACHER	\$76,697.80	-
NIGH, CHERYL	TEACHER	\$84,480.96	-
NILSEN, ANNE	VICE PRINCIPAL	\$89,081.46	\$724.45
NORBURY, SHERRI	TEACHER	\$84,545.56	-
NORRIS-JONES, DEAN	TEACHER	\$89,052.88	-
NUGENT, F. JOY	TEACHER	\$76,102.47	-
NYHAN, KELLY	TEACHER	\$75,805.06	-
O'DORNAN, SHARON	ALLIED SPECIALIST	\$81,265.87	\$1,976.56
O'KEEFE, MARCY	TEACHER	\$75,991.57	-
O'RYAN, JENNIFER	TEACHER	\$84,608.85	-
ORME, GEOFFREY	TEACHER	\$84,657.83	-
OTTENBREIT, SUSAN	TEACHER	\$77,355.48	-
PACKFORD, KEN	TEACHER	\$78,396.14	-
PANTALEO, PAUL	TEACHER	\$76,163.47	\$441.76
PARENT, EDWARD	TEACHER	\$76,466.52	-
PARIS, MARIE	VICE PRINCIPAL	\$82,285.38	\$1,589.46
PARKER, CHRISTOPHER	TEACHER	\$76,550.69	-
PARKER, ROB	PRINCIPAL	\$103,576.21	-

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
PARKINSON, DONNA	TEACHER	\$78,497.06	\$512.23
PARRY, MEGAN	TEACHER	\$78,727.70	-
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$87,692.50	\$628.83
PEETS, DOREEN	TEACHER	\$76,503.87	-
PENNELL, EDWARD	DIRECTOR, INFORMATION TECHNOLOGY	\$120,216.88	\$5,330.62
PENNER, MICHAEL	TEACHER	\$77,111.66	-
PENTY, ALAN	TEACHER	\$78,366.54	-
PETROVIC, SHANNON	TEACHER	\$77,174.04	-
PHELAN, MICHAEL	PRINCIPAL	\$104,928.37	\$526.92
PHILLIPS, SUSAN	TEACHER	\$84,093.64	-
PHIPPS, JENNIFER	TEACHER	\$75,626.81	\$191.10
PICK, RENEE	PRINCIPAL	\$102,417.87	\$90.00
PIERCY, DAVID	TEACHER	\$84,505.16	-
PILLAY, KOGIE	TEACHER	\$79,749.54	-
PITRE, PHILLIP	VICE PRINCIPAL	\$100,089.29	\$1,568.22
PLINT, VIVIAN	TEACHER	\$75,828.54	-
POHL, BRENDA	TEACHER	\$82,370.58	-
POLUCH, ALEXANDRA	TEACHER	\$76,916.36	-
POMMELET, COLLEEN	TEACHER	\$77,199.36	-
PONCHET, THIERRY	TEACHER	\$77,948.03	-
POPOVIC, DARINKA	TEACHER	\$84,499.54	-
POSTLE, MELANIE	VICE PRINCIPAL	\$88,372.63	-
POULAIN, LOUIS	TEACHER	\$76,092.89	-
POULIOT, HELEN	TEACHER	\$76,173.81	-
POULIOT, MARIO	TEACHER	\$84,409.21	-
POWELL, DAVID	TEACHER	\$77,318.52	-
POWELL, SEAN	PRINCIPAL	\$106,467.44	-
POY, GREGORY	TEACHER	\$85,786.89	-
PRESTON, JOYCE	TEACHER	\$76,503.89	-
PRESTON-BAIN, MARVELLA	DISTRICT VICE PRINCIPAL SPECIAL EDUCATION	\$93,349.16	\$6,182.30
PRETTY, BRETT	TEACHER	\$76,868.02	-
PSAILA, KEITH	TEACHER	\$77,199.36	-
PSAILA, LYNDA	TEACHER	\$75,727.73	-
PUGH, ALISON	TEACHER	\$76,169.32	-
PULLAN, MIILA	TEACHER	\$79,963.40	\$572.13
QUAST, BRADY	TEACHER	\$90,585.74	-
QUAST, JEREMY	TEACHER	\$92,295.65	-
RACANSKY, BETH	TEACHER	\$78,478.38	-
RACANSKY, PETER	TEACHER	\$76,634.40	-
RAHN, LANA	TEACHER	\$84,609.03	-
RAO, ASHA	TEACHER	\$78,098.21	-
RATSOY, CARL	TEACHER	\$82,570.64	-
RAVENHILL, DAVID	TEACHER	\$78,418.67	\$101.50
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$85,119.85	-
REID, KARI	TEACHER	\$78,127.98	-
REID, MICHELLE	TEACHER	\$77,110.65	-
REINTJES, MIKKI	TEACHER	\$83,967.73	\$62.03
RENARD, GAIL	TEACHER	\$75,913.10	-
RENAULT, RICHARD	ASSISTANT SUPERVISOR FACILITIES	\$80,827.82	\$4,361.87
RENYARD, TAMMY	VICE PRINCIPAL	\$99,482.33	\$1,453.31
RICHARDSON, ANDREW	TEACHER	\$77,019.74	-
RICHARDSON, CAROL	TEACHER	\$75,980.19	-
RIEMER, LINDA	TEACHER	\$75,134.02	-
RIMMER, KELLY	TEACHER	\$76,227.94	\$62.03
ROBERTS, ANITA	TEACHER	\$77,144.21	\$198.85
ROBERTS, COLIN	PRINCIPAL	\$116,630.97	\$75.93
ROBERTSON, DAYLE	TEACHER	\$84,499.51	-
RONDOW, JANE	TEACHER	\$84,745.52	\$8,279.45
ROSENBERG, PETER	TEACHER	\$76,877.61	-
ROSS, ARTHUR	TEACHER	\$85,631.22	-
ROSS, BEVERLEY	TEACHER	\$76,547.37	-

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
ROSS, DARLENE	TEACHER	\$84,609.07	-
ROSS, DIANNE	TEACHER	\$77,070.95	\$392.00
ROSS, JEREMY	VICE PRINCIPAL	\$84,170.92	-
ROSS, LEONARD	TEACHER	\$84,499.56	-
ROSS, PADDY	TEACHER	\$77,100.36	\$74.10
ROSSATO, LOREDANA	TEACHER	\$76,466.38	-
ROSSATO, MARIZA	TEACHER	\$76,466.50	-
ROUX, FRANCOISE	TEACHER	\$86,153.22	-
ROY, JANINE	DISTRICT PRINCIPAL, LEARNING INITIATIVES	\$108,425.25	\$6,492.41
RUD, LANA	TEACHER	\$75,995.35	-
RUSHTON, BRENDA	TEACHER	\$84,941.37	-
RUTHERFORD, SCOTT	TEACHER	\$77,222.72	-
SACKER-VAN GESSEL, ROBIN	TEACHER	\$77,294.20	-
SAKIYAMA, DALE	TEACHER	\$77,199.59	-
SAMUELSON, SCOTT	TEACHER	\$82,870.53	-
SANDERSON, CINDY	PRINCIPAL	\$98,507.14	\$62.76
SAPSFORD, BARBARA	TEACHER	\$76,140.48	\$140.00
SAPSFORD, PAUL	TEACHER	\$76,964.72	-
SARTON, KATHLEEN	TEACHER	\$75,913.09	-
SCARBOROUGH, SUSANNE	TEACHER	\$76,996.33	\$1,354.99
SCHIPPERS, MARK	TEACHER	\$84,104.50	-
SCHLAPPNER, CARRIE	TEACHER	\$79,636.35	-
SCHNEIDER, JONATHAN	TEACHER	\$83,028.31	-
SCHRECK, PATRICK	TEACHER	\$79,598.32	-
SCHROEDER, TODD	TEACHER	\$75,913.08	-
SCHWAB, J CLARK	TEACHER	\$87,054.88	\$994.85
SCHWARZ, RENE	TEACHER	\$77,199.42	-
SCIGLIANO, FRANK	TEACHER	\$80,297.49	-
SCIGLIANO, LUCIANO	PRINCIPAL	\$108,425.26	-
SCOTNEY, CATHERINE	TEACHER	\$82,763.52	-
SCOTT, DAVID	DIRECTOR, INTERNATIONAL STUDENT PROGRAM	\$127,707.70	\$3,245.88
SCOTT, WILLIAM	TEACHER	\$85,435.84	-
SEABERG, MICHA	TEACHER	\$81,625.28	-
SEEDORF-HARMUTH, DONNA	SPEECH & LANGUAGE PATHOLOGIST	\$81,155.91	\$714.46
SEKHA, BALRAJ	TEACHER	\$77,070.71	-
SENKO, MONIQUE	TEACHER	\$76,426.99	-
SHARP, DEANNE LYN	TEACHER	\$77,313.86	-
SHEFFER, LOUISE	PRINCIPAL	\$102,355.64	\$2,017.84
SHEFFER, MICHAEL	TEACHER	\$77,119.31	-
SHERSTOBITOFF, TAMMY	VICE PRINCIPAL	\$100,530.93	-
SHORTT, DAVID	TEACHER	\$77,099.39	-
SHRUBSOLE, DEREK	TEACHER	\$84,745.22	-
SHYPITKA, BRENDA	TEACHER	\$76,646.40	-
SIMONSON, ERIC	TEACHER	\$84,521.17	-
SIMPSON, CONNIE	TEACHER	\$84,050.14	-
SIMPSON, CORRINA	TEACHER	\$84,181.17	-
SIMPSON, DEBORAH JEAN	TEACHER	\$84,407.99	-
SITAR, ISTVAN	TEACHER	\$83,232.25	-
SIVERTSON, GREG	TEACHER	\$81,788.81	-
SKINNER, ANDREA	TEACHER	\$84,104.64	-
SMITH, SANDY	TEACHER	\$88,737.46	-
SMITH, SCOTT	VICE PRINCIPAL	\$90,033.19	\$1,382.00
SMITH, SHELLEY ELIZABETH	TEACHER	\$77,378.90	\$62.03
SMITH, STUART KELLY	TEACHER	\$77,297.34	-
SMITH, TERRI	VICE PRINCIPAL	\$90,047.80	\$218.40
SMITH, W DARREN	TEACHER	\$84,609.01	-
SNEDDON, THOMAS	TEACHER	\$75,912.85	-
SNOW, JOANNA	VICE PRINCIPAL	\$83,071.69	\$788.69
SOLES, JIM	SUPERVISOR OF BUILDING PROJECTS	\$99,204.06	\$1,114.44
SOMERS, EDWARD	TEACHER	\$86,128.22	-
SORBOE, GLENN	TEACHER	\$79,452.95	-

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
SOUBIRAN, YVES	TEACHER	\$77,070.70	-
SOWARD, SANDRA	TEACHER	\$84,521.14	-
SPAHAN, FRANCINE	TEACHER	\$76,123.21	-
SPARROW, DENISE	TEACHER	\$75,299.62	-
SPRAY, TIM	TEACHER	\$85,500.77	-
SPRIGG, RICHARD	TEACHER	\$83,612.53	\$290.18
SRAN, STEVE	TEACHER	\$76,649.31	-
STAR, MICHAEL	TEACHER	\$78,234.04	\$1,382.52
STEED, PETER	TEACHER	\$85,377.27	-
STEEVES, NICOLE	TEACHER	\$76,546.25	-
STEVENS, MANDY	TEACHER	\$77,875.04	-
STEVENS, RYAN	TEACHER	\$77,100.37	-
STEVENSON, PAUL	VICE PRINCIPAL	\$94,508.64	-
STRAITH, JULIE	TEACHER	\$84,987.13	-
STRICKLAND, DEAN	TEACHER	\$76,851.85	-
STROM, KIMBERLEY	PRINCIPAL	\$104,901.77	\$1,070.93
SUNDHER, SANJAI	TEACHER	\$83,612.44	-
SWAN, LINDSAY	VICE PRINCIPAL	\$82,263.85	\$432.00
SZATMARY, STEVE	TEACHER	\$80,055.22	-
TAGGART, ROXANNE	TEACHER	\$83,967.73	-
TAGHAOUSSI, MARC	TEACHER	\$82,790.20	-
TATE, LINDA	TEACHER	\$84,165.48	-
TAUSON, AL	TEACHER	\$78,387.16	-
TAYLOR, BARBARA	VICE PRINCIPAL	\$89,598.69	\$683.68
TESSEMAKER, JOCELYN	TEACHER	\$76,547.72	-
TETRAULT, LISE	GVTA	\$84,499.49	-
THACKER, RIINA	TEACHER	\$76,540.99	-
THAIN, JOAN	VICE PRINCIPAL	\$100,554.58	-
THATCHER, GORDON	TEACHER	\$83,646.83	-
THOMAS, BRUCE	TEACHER	\$77,167.25	-
THOMAS, SCOTT	PRINCIPAL	\$104,235.56	-
THOMPSON, THOMAS	VICE PRINCIPAL	\$97,045.12	-
THOMSON, DAVID	PRINCIPAL	\$118,533.02	-
THORSON, TOM	PRINCIPAL	\$101,984.04	-
THURBIDE, CAMERON	TEACHER	\$77,301.80	-
TISSARI, JANET LYNN	TEACHER	\$81,551.99	-
TOLEIKIS, STEVEN	TEACHER	\$84,417.07	-
TRACE, KIM	MANAGER, HUMAN RESOURCE SERVICES	\$88,403.26	\$2,538.60
TRENCHARD, LEANN	TEACHER	\$84,645.36	-
TROFIMUK, MARYANNE	PRINCIPAL	\$103,622.78	\$1,300.60
TROZZO, CINDY	TEACHER	\$76,466.40	-
TURCOTTE, ILDA	TEACHER	\$84,680.29	-
TURNBULL, THOMAS	TEACHER	\$78,636.40	\$136.88
VAN DUYVENVOORDE, JEAN	TEACHER	\$76,558.59	-
VAN GYLSWYK, DONNA	TEACHER	\$76,990.44	-
VERHAGEN, MICHAEL	TEACHER	\$77,099.78	-
VITALE, WILLIAM	TEACHER	\$83,458.73	\$2,860.36
VRIJES, TOMO	TEACHER	\$83,628.57	-
WALDIE, JODY	PRINCIPAL	\$101,930.30	\$587.33
WALKER, RALPH	VICE PRINCIPAL	\$99,999.40	-
WALKER, ROSS	SUPERVISOR OF CONSTRUCTION	\$98,828.20	\$1,496.98
WALKER, WILLIAM	TEACHER	\$76,466.37	-
WALLACE, JAMES	TEACHER	\$76,915.77	-
WALTON, CAROL	TEACHER	\$87,429.08	\$1,946.30
WARDLE, TANYA	TEACHER	\$79,814.98	-
WARRENDER, CONNIE	TEACHER	\$83,414.48	\$308.87
WATERS, LESLIE	TEACHER	\$84,583.93	-
WAUTHY, JAMES	TEACHER	\$76,162.56	\$9.50
WEAR, LARA	TEACHER	\$83,967.67	-
WEHNER, DENISE	TEACHER	\$84,657.89	\$342.63

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
WEIR, HEATHER	TEACHER	\$77,455.33	-
WELSH, ELIZABETH	ALLIED SPECIALIST	\$81,081.65	\$5,663.58
WENDORF, TERRY	TEACHER	\$85,632.07	\$25.00
WEST, GWYNETH	TEACHER	\$76,559.70	-
WESTBY, LEOLA	TEACHER	\$76,069.25	-
WESTERGARD, CHERYL	TEACHER	\$89,615.48	\$1,299.58
WHEELER, STEWART	TEACHER	\$86,000.85	\$254.04
WHITFIELD, WILLIAM	TEACHER	\$76,466.46	-
WHITTEN, DEBORAH	PRINCIPAL	\$115,305.82	\$2,355.89
WICKES, THERESA	PRINCIPAL	\$105,059.68	\$486.49
WIGHTMAN, DENIS	TEACHER	\$83,065.15	-
WILLIAMS, ALAN	TEACHER	\$77,100.30	-
WILSON, DOUGLAS	TEACHER	\$77,174.79	-
WILSON, MICHAEL	TEACHER	\$77,070.88	-
WIMBUSH, WENDY	TEACHER	\$82,283.25	\$202.92
WINSTONE, LEONA	TEACHER	\$76,813.81	-
WONG, JOANNE	TEACHER	\$85,215.43	-
WOOSTER, ELAINE	VICE PRINCIPAL	\$94,194.23	\$799.10
YORK, ALLEN	TEACHER	\$85,992.07	-
YOUNG, DAVID	TEACHER	\$79,992.58	-
ZARUK, JILLIAN	TEACHER	\$84,417.09	-

TOTAL, EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000	\$51,793,557.57	\$ 261,758.90
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TOTAL, EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS	\$80,346,905.06	\$183,085.65
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TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS	\$132,140,462.63	\$ 444,844.55
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CONSOLIDATED TOTAL - REMUNERATION PAID	\$132,301,778.63	\$ 454,915.29
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EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN		\$7,080,295.90
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This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Section 6*.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013**

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between School District No. 61 (Greater Victoria) and its non-unionized employees during fiscal year 2012-2013. The agreement represented seven months salary.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013**

**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 CANADA LP	\$44,176.09
ACKLANDS-GRAINGER INC	\$27,953.51
ACME SUPPLIES LTD	\$286,936.20
ACRODEX	\$84,593.60
ALBRITE LIGHTING LTD	\$30,872.64
AMAZON.COM	\$40,515.29
APPLE CANADA INC	\$232,205.99
ATHLONE TRAVEL (OAK BAY) LTD	\$56,740.42
B LARKIN & ASSOCIATES LTD	\$25,382.11
BARAGAR ENTERPRISES LTD	\$32,060.00
BARTLETT TREE EXPERTS	\$28,162.40
BAYSIDE MECHANICAL LTD	\$416,620.72
BC FERRY SERVICES INC	\$73,642.27
BC HYDRO & POWER AUTHORITY	\$1,305,179.69
BC SAFETY AUTHORITY	\$26,477.24
BC TECHNOLOGY FOR LEARNING SOCIETY	\$45,128.00
BC TRANSIT	\$31,847.38
BCSTA	\$68,940.74
BIG KAHUNA SPORT COMPANY	\$37,222.83
BOARDWALK COMMUNICATIONS	\$235,771.62
BOLEN BOOKS LTD	\$37,108.67
BRAD COOK'S HI-PERFORMANCE HOCKEY	\$38,068.80
BRADLEY SHUYA ARCHITECT INC	\$275,237.24
BRASS AND WOODWIND SHOP	\$27,187.80
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$307,346.36
BURRMECH CONSULTANTS INC	\$33,936.00
CAIRNVIEW MECHANICAL LTD	\$734,899.88
CAMOSUN COLLEGE	\$162,767.32
CANADA SAFEWAY	\$36,115.28
CANON CANADA INC	\$862,741.73
CAPITAL CITY PAVING	\$35,243.04
CAROUSEL COMPUTERS	\$82,317.23
CANADIAN TIRE STORE	\$28,362.16
CEI ARCHITECTURE PLANNING INTERIORS	\$484,640.74
CHENELIERE EDUCATION	\$66,683.21
CHEVRON CANADA LTD	\$241,132.54
CHINOOK POWER VAC	\$25,068.40
CLEMCO MECHANICAL 2010 LTD	\$828,006.85
COLUMBIA FIRE & SAFETY LTD	\$32,012.01
COMMUNITEK INC	\$46,981.76
COMPASS GROUP CANADA	\$37,368.47
CONTI EVOLUTION	\$268,217.15
CORPORATION OF THE CITY OF VICTORIA	\$113,455.52
COSTCO WHOLESALE	\$36,946.38
COUGAR PACIFIC SYSTEMS CORP	\$31,591.62
DELL COMPUTER CORPORATION	\$70,034.72
EDU VICTORIA AGENCY LTD	\$42,814.40
EDUCAN INSTITUTIONAL FURNITURE	\$47,243.08
EMCO LIMITED	\$49,129.05

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013**

**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
ESQUIMALT NATION	\$60,000.00
EVERGREEN INDUSTRIES LTD	\$32,804.80
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,029,839.34
FAIRWAY MARKET	\$46,868.80
FLYNN CANADA LIMITED	\$134,725.16
FOLLETT LIBRARY SERVICES	\$49,903.52
FORTISBC ENERGY (VANCOUVER ISLAND)	\$1,595,674.77
FRIESENS	\$41,290.38
FUTURE SHOP	\$45,892.79
FUTUREBOOK YEARBOOKS INC	\$87,616.73
G.P.S. TURF DRAINS INC	\$47,094.18
GARDEN CITY TRANSPORTATION LTD	\$201,561.28
GARRAWAY, GARY	\$50,738.71
GENERAL PAINT CORPORATION	\$82,182.29
GENIVAR INC	\$36,322.72
GO ROWING AND PADDLING ASSOCIATION	\$49,922.35
HABITAT SYSTEMS INCORPORATED	\$39,739.40
HARRIS & COMPANY	\$189,936.90
HEATHERBRAE BUILDERS CO LTD	\$176,248.50
HOMETOWN TEAM & CORPORATE SALES	\$55,533.52
HOT HOUSE PIZZA	\$44,972.44
HVAC SYSTEMS & SOLUTIONS LTD	\$177,184.00
IBM CANADA LTD	\$30,172.67
INSURANCE CORPORATION OF BC	\$48,796.00
ISLAND BLUE PRINT CO LTD	\$53,171.99
IVORY ACADEMY CO LTD	\$32,205.00
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$99,021.63
JORDANS CONTRACT SALES LTD	\$80,996.10
JOSTENS	\$87,327.21
LARSEN MUSIC	\$54,767.26
LEHIGH MATERIALS	\$123,954.36
LEXMARK CANADA INC	\$69,325.64
LONDON DRUGS	\$64,912.48
LONG & MCQUADE LIMITED	\$88,372.22
LUMBERWORLD OPERATIONS LTD	\$63,966.72
LVISSAA	\$70,970.60
MCGRAW-HILL RYERSON LTD	\$44,815.58
MCGREGOR HARDWARE DISTRIBUTION	\$35,116.75
MICHAELS	\$29,257.69
MILLER THOMSON	\$130,843.58
MINISTER OF FINANCE	\$50,400.00
MODERN ALUMINUM & VINYL PRODUCTS	\$27,949.39
MONK OFFICE SUPPLY LTD	\$583,215.89
MUNICIPAL PENSION PLAN	\$3,119,944.80
MUNROS BOOKSTORE LTD	\$35,447.48
NAMDOR REINFORCING STEEL LTD	\$117,256.73
NELSON EDUCATION LTD	\$101,505.63
OAK BAY RECREATION	\$41,921.33
OCEAN CONCRETE (VICTORIA)	\$138,376.80
OPUS CONSULTING GROUP LTD	\$59,713.83

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

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
OUT OF THE BLUE DESIGNS	\$201,001.01
PACIFIC BLUE CROSS	\$1,701,159.57
PACIFIC CARBON TRUST	\$167,580.00
PANAGO	\$44,256.42
PARTNERSHIPS BRITISH COLUMBIA	\$152,740.06
PASSION SPORTS	\$29,524.32
PEARSON EDUCATION CANADA	\$75,189.02
PIMLOTT'S SPORTING GOODS LTD	\$27,597.52
PPC WORLDWIDE CANADA	\$91,441.36
PUBLIC EDUCATION BENEFITS TRUST	\$1,232,468.62
QUANTUM MURRAY LP	\$114,662.54
RADIO WORKS	\$28,162.75
READ JONES CHRISTOFFERSEN LTD	\$36,162.00
REAL CANADIAN WHOLESALE CLUB	\$37,721.31
RECTEC INDUSTRIES INC	\$40,857.83
REIMER HARDWOODS LTD	\$46,352.68
RIPTIDE COMPUTER RESOURCES	\$72,957.12
RIVERS LAWN & GARDEN MAINTENANCE	\$124,188.23
ROCKY POINT ENGINEERING LTD	\$214,824.75
ROPER GREYELL LLP	\$53,602.63
S R B EDUCATION SOLUTIONS	\$183,736.00
SAANICH WATER DEPARTMENT	\$208,796.06
SCHOLASTIC BOOK FAIRS	\$65,670.38
SCHOLASTIC CANADA LTD	\$58,256.27
SCHOOL DISTRICT #62 (SOOKE)	\$39,148.30
SCHOOL DISTRICT #63 (SAANICH)	\$69,729.88
SCHOOL HOUSE TEACHING SUPPLIES	\$42,015.25
SCHOOL SPECIALTY CANADA	\$45,035.17
SCHOOLHOUSE PRODUCTS INC	\$77,438.39
SCHOOLS PROTECTION PROGRAM	\$67,124.74
SHARPS AUDIO VISUAL	\$144,577.23
SKYLINE ATHLETICS INC	\$52,899.90
SONGHEES FIRST NATION	\$93,935.00
SOUTH ISLAND REFRIGERATION LTD	\$31,650.15
SPEEDTREK INTERNATIONAL	\$60,617.14
STAPLES	\$53,824.27
STARLINE ARCHITECTURAL WINDOWS	\$27,269.76
STEEVES AND ASSOCIATES	\$27,298.08
STONESTREET CAFE	\$51,899.84
SUBWAY	\$67,764.51
SYNREVOICE TECHNOLOGIES	\$39,233.49
SYSCO VICTORIA INC	\$93,895.95
TBG SEISMIC CONSULTANTS LTD	\$86,182.69
TEACHERS PENSION PLAN	\$12,684,796.03
TEAM SALES	\$65,366.39
TECH DATA CANADA CORPORATION	\$31,460.45
TELUS	\$200,050.90
TELUS MOBILITY INC	\$133,098.59
THIRDWAVE BUS SERVICES	\$958,622.32

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013**

**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
THRIFTY FOODS	\$345,412.89
THURBER ENGINEERING LTD	\$62,284.32
THYSSENKRUPP VICTORIA	\$74,459.14
TOP LINE ROOFING	\$593,191.27
TRILLIUM INFRASTRUCTURE SOLUTIONS	\$132,469.58
TROY LIFE & FIRE SAFETY	\$36,196.55
TRUFFLES CATERING	\$672,925.01
TSS TOTAL SAFETY SERVICES INC	\$38,965.10
TYCO INTEGRATED SECURITY CANADA	\$52,874.69
UNISOURCE CANADA INC	\$68,694.14
UNITED LIBRARY SERVICES INC	\$25,323.58
UNIVERSITY OF TORONTO PRESS INC	\$33,753.15
UPANUP STUDIOS	\$40,554.63
VAN ISLE CONTAINER SALES & RENTALS	\$36,066.57
VAN ISLE WINDOWS LTD	\$30,943.87
VANCOUVER ISLAND HEALTH AUTHORITY	\$431,416.00
VANCOUVER SCHOOL BOARD	\$42,498.50
VICTORIA NATIVE FRIENDSHIP CENTRE	\$99,121.00
WAL-MART	\$51,572.80
WASTE MANAGEMENT OF CANADA CORPORATION	\$158,654.11
WESCO DISTRIBUTION-CANADA INC	\$112,982.88
WESTERN CAMPUS RESOURCES	\$53,884.93
WESTERN EQUIPMENT LTD	\$32,390.36
WESTERN ONE RENTALS & SALES	\$35,578.18
WILSONS TRANSPORTATION LTD	\$250,424.76
WORKSAFE BC	\$726,225.68
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$42,465,570.65
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$6,909,795.06
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS	\$49,375,365.71

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

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2013

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:		
Remuneration	\$ 132,301,779	
Employee expenses	454,915	
Employer portion of Employment Insurance		
Contributions and Canada Pension Plan	7,080,296	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 139,836,990
 Schedule of Payments for the Provision of Goods and Services		49,375,366
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		\$ 189,212,356

FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$169,432,550	
Trust Fund Expenditures	14,850,849	
Capital Fund Expenditures	7,216,503	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		\$ 191,499,902
DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		\$ (2,287,546)

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 GST paid to suppliers is included, whereas the financial statement expenditures are net of the GST 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.