



The Board of Education of School District No. 61 (Greater Victoria)
Regular Board Meeting, Monday, September 19, 2011 @ 7:30 p.m.
Tolmie Boardroom, 556 Boleskine Road

AGENDA

A. COMMENCEMENT OF MEETING

- A1. Approval of the Agenda** (p 01-03)
- A2. Approval of the June 20, 2011 Regular Minutes** (p 04-12)
- A3. Business arising from the Minutes**
- A4. Student Achievement**
 - a) Central Middle School Opening – Deborah Courville
- A5. District Presentation**
 - a) Paul Knapik, CUPE Local 382 – Tom Ferris
- A6. Community Presentations (5 minutes per presentation)**
 - i) David Bratzer, Parent (District Policy 5131.4 – Substance Abuse)
 - ii) Ray Travers, (Victoria High School Memorial Trees)
 - iii) Gilles Larose, President, CUPE Local 382 (Budget Surplus)
 - iv) Brad Hall, President, CUPE Local 947 (Budget Surplus)
- A7. Trustees' Reports**

B. CHAIRMAN'S REPORT

- B1. 2011/2012 Board of Education and Standing Committee Meeting Dates** (p 13)

Recommended Motions:

That the 2011/2012 Board of Education and Standing Committee meeting dates be approved.

That the December, 2011 Standing Committee meetings be held only if extraordinary circumstances arise which require action.

C. BOARD COMMITTEE REPORTS

- C1. Joint Education Policy Development and Operations, Policy and Planning Committee**
 - a) Minutes from the September 12, 2011 meeting – information only (p 14-17)

- b) Northridge Elementary School – Statutory Right-of-Way Request (p 18-19)

Recommended Motions:

That the Board of Education of School District No. 61 (Greater Victoria) gives all three readings of the Disposal (Right-of-Way) of Real Property Bylaw 11-03 at the September 19, 2011 Board meeting.

That the Board of Education of School District No. 61 (Greater Victoria) approves the Disposal (Right-of-Way) of Real Property Bylaw 11-03, being a bylaw to grant a Statutory Right-of-Way to the Corporation of the District of Saanich on the property legally described as Lot 2, Section 99, Lake District, Plan 15215, PID 004-227-514 (Northridge Elementary School) to proceed with making improvements to the domestic water piping system related to the school fire sprinkler project.

D. DISTRICT LEADERSHIP TEAM REPORTS

D1. Superintendent’s Report

- a) Victoria High School Trees Report
- b) School Opening

D2. Secretary-Treasurer’s Report

- a) **2010/11 Audited Financial Statements** (p 20-55)
(Debra Laser, Associate Secretary-Treasurer and the Office of the Auditor General of British Columbia)

Recommended Motions:

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

That the June 30, 2011 unrestricted operating surplus of \$835,331 be carried forward to be applied towards the 2012/2013 projected deficit. (The deficit is forecast to be in the \$5 to \$6 million range.)

That the audited financial statements of the Board of Education of School District No. 61 (Greater Victoria), for the year ended June 30, 2011, 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 56-79)

Recommended Motion:

That the Board approves the schedules as required by the Financial Information Act for the period July 1, 2010 to June 30, 2011.

E. REPORTS FROM TRUSTEE REPRESENTATIVES

F. NEW BUSINESS/NOTICE OF MOTIONS

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

H. ADJOURNMENT



The Board of Education of School District No. 61 (Greater Victoria)
June 20, 2011 Regular Board Meeting - Tolmie Boardroom, 556 Boleskine Road

MINUTES

Present:

Trustees Tom Ferris, Chair, Dave Pitre, Vice-Chair, Catherine Alpha, Jim Holland, Bev Horsman, Elaine Leonard, Michael McEvoy, Peg Orcheron, John Young

Administration:

John Gaipman, Superintendent of Schools, George Ambeault, Secretary-Treasurer, Sherri Bell, Associate Superintendent, Pat Duncan, Associate Superintendent, Deborah Courville, Associate Superintendent, Debra Laser, Associate Secretary-Treasurer, Seamus Howley, Director of Facilities Services, Denise Archibald, Recording Secretary

The meeting was called to order at 7:32 p.m.

A. COMMENCEMENT OF THE MEETING

Chair Ferris welcomed everyone to the last meeting of the school year and introductions were made by Trustees and Partner Group representatives.

A1. Approval of the Agenda

It was moved and seconded:

That the June 20, 2011 agenda be approved with the following changes:

A8. Community Presentations

- vi) Walt McGinnis (deletion)
- vi) Deborah Nohr, Chair, Victoria Public Education Coalition (addition)

F. New Business/Notice of Motions

- F2. Wi-Fi Moratorium, Wired Technology at Oak Bay High School and Long Range Facilities Plan – Trustees Orcheron and Alpha

H. Public Disclosure of In-Camera Items

This item will be reported out between items A3 and A4.

Motion Carried

A2. Approval of the Minutes

a) It was moved and seconded:

That the May 16, 2011 Regular Board Meeting Minutes be approved.

Motion Carried

A3. Business arising from the Minutes

None.

A4. Student Achievement

Superintendent Gaipman advised that Ms. Eliana Parker, a Grade 7 student at Monterey Elementary School, was unable to attend tonight's meeting due to illness. Ms. Parker was commended for her achievement in winning the Capital Regional District's Ecostar 2011 contest. Ms. Parker's achievement involved composing and performing her winning song "Dreamland" which can be viewed on UTube.

A5. District Presentations**a) District/Community Literacy Plan**

Randy Kaneen, District Principal, Learning Initiatives provided an overview of the support provided under the District/Community Literacy Plan. This support targets persons with disabilities, vulnerable populations and support for youth (15-18 years) who have dropped out of school, or youth (19-24) who are out of school with a high school diploma but are not working or involved in continuing education. Mr. Kaneen provided an example of an individual who could not read or write but by identifying gaps and providing guidance the district was able to make improvements to the student's life. In recognition of Mr. Kaneen's upcoming retirement, Trustee Horsman presented him with a Certificate of Appreciation to thank him for sharing his life and career with the students and staff of the Greater Victoria School District.

A6. Community Presentations

- i) Mike Eso, President of the Victoria Labour Council, thanked Trustees and district staff for the work that they do. He reminded Trustees that they are their voice, and that they have a responsibility to teachers, parents and taxpayers in the teachers' collective bargaining process.
- ii) Carol Brown, a teacher in the district, thanked the Wi-Fi Committee for their work but expressed concern that there was not more depth to the recommendation to the Board. Ms. Brown would like to see more requests made to the province for studies on the cumulative health effects of Wi-Fi.
- iii) David Bratzer, Parent, thanked district staff and Trustees for their work. Mr. Bratzer pointed out several inaccuracies and/or omissions in the Strategic Facilities Report prepared by Stantec Consulting Ltd. He stated his concern that the community deserves an accurate plan and urged Trustees not to accept the report as presented.
- iv) Linda Travers urged Trustees to seriously consider the risk associated with continuing to install Wi-Fi in district schools. By continuing to use wired technology, the district reduces the potential health consequences of Wi-Fi.
- v) Karen Weiss, Parent and representative of Citizens for Safe Technology stated her concern related to discrimination and accommodation of students with sensitivities to wireless technology. Ms. Weiss also questioned the district's consultation process relating to Wi-Fi and asked that Wi-Fi not be used in district schools.

- vi) Deborah Nohr, Chair of the Victoria Public Education Coalition urged Trustees to take a pragmatic approach to Wi-Fi and to continue to use hard wiring in schools and that the district place a moratorium on Wi-Fi until it is deemed safe. Ms. Nohr also stated her concern about potential future costs of wireless technology.
- vii) John Bird, President, Victoria Confederation of Parent Advisory Councils (VCPAC) provided three letters to Trustees. Mr. Bird stated that VCPAC will produce fact sheets and conduct a survey about various technologies with regard to non-ionizing radiation in schools. He also urged the Board to direct that none of the recommendations in Stantec Consulting Ltd.'s Strategic Facilities Report be utilized by Administration without being processed through the appropriate district consultation process pursuant to Policy 1163, Consultation. Mr. Bird also advised that VCPAC will be working on drafting school codes of conduct and related school level policies and practices.

A7. Trustees' Reports

Trustee Pitre attended a Vancouver Island School Trustees' Association meeting for the purpose of planning the September 30-October 1, 2011 Annual General Meeting. He also reported that he attended several graduation recognition ceremonies.

Trustee Horsman attended Reynolds Secondary School's recognition ceremony. She also commended the accomplishments of our aboriginal graduates which totaled 89 this year.

Trustee McEvoy stated that in his role as President of the British Columbia School Trustees' Association he will be meeting with Minister Abbott to discuss Bills 27 and 28. He also led a strategic session to plan for education advocacy in anticipation of a provincial election in the summer of 2012. Trustee McEvoy attended graduation recognition ceremonies at Victoria High School and Oak Bay High School and was impressed with the degree of social responsibility by district students.

B. CHAIRMAN'S REPORT

None.

C. BOARD COMMITTEE REPORTS

C1. Education Policy Development Committee

- a) There was no meeting in June 2011.

C2. Operations, Policy and Planning Committee

- a) i) This item was tabled. See discussion under F1. Wi-Fi in Schools.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) continues to monitor documentation from the Vancouver Island Health Authority, the Provincial Health Officer, Health Canada and the World Health Organization with regard to the use of Wi-Fi in schools. Further, the Wi-Fi Committee recommends that the Board reviews, on an annual basis, those recommendations and receives updates on any changes. The Board will immediately follow guidelines issued by these authorities. The Wi-Committee also recommends that the Provincial Health Officer be requested to research the implications of the cumulative effects of electromagnetic frequencies including cell phones, portable phones, Smart Meters etc.

Motion Tabled

- ii) In order to access the capital portion of the Annual Facilities Grant Funding, Capital Bylaw No. 126317 requires approval by the Board.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Bylaw No. 126317, being a bylaw for the maximum expenditure of \$2,424,927 for the capital portion of the Annual Facility Grant allocation.

Motion Carried Unanimously

It was moved and seconded:

That Capital Bylaw No. 126317, being a bylaw for the maximum expenditure of \$2,424,927 for the capital portion of the Annual Facility Grant allocation be:

READ A FIRST TIME THE 20th day of June, 2011;
 READ A SECOND TIME THE 20th day of June, 2011, and
 READ A THIRD TIME, PASSED AND ADOPTED THE 20th day of June, 2011 and that the Secretary-Treasurer and the Board Chairman be authorized to execute and seal this bylaw on behalf of the Board.

Motion Carried

- iii) Trustees stated their concern with the accuracy and completeness of information and recommendations made in the Strategic Facilities Report prepared by Stantec Consulting Ltd. Secretary-Treasurer Ambeault stated that the Board approved the Request for Proposal (RFP) and Stantec Consulting Ltd. has completed the work required in the RFP. The report was mandated by the Ministry of Education but if the Board is not in agreement with its content, they do not have to use the report and its recommendations. In the Board's capital planning decision-making, Trustees reiterated that they will follow the district's consultation process pursuant to Policy 1163, Consultation.

That the Strategic Facilities Report presented by Stantec Consulting on June 13, 2011 be received.

This item was referred back to the Operations, Policy and Planning Committee for further discussion.

- b) The June 13, 2011 meeting minutes were presented for information.

D. DISTRICT LEADERSHIP TEAM REPORTS

D1. Superintendent's Report

Superintendent Gaipman acknowledged the accomplishments of district secondary school graduates and reported that he had attended graduation ceremonies for two students at the Youth Detention Centre. He stated that he is particularly proud of these two students who overcame adversity to graduate.

a) Specialty Academy Fees

Superintendent Gaipman reported that the Specialty Academy Fees are the same as last year with the exception of Esquimalt High School's Curling Academy whose fees were reduced slightly.

Trustees asked if the "means test" for financial hardship is consistent in the district and Superintendent Gaipman advised that the schools follow the district's Hardship Policy.

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

Trustee Young requested that his vote of opposition be recorded.

b) 2011/2012 Achievement Contract

Superintendent Gaipman provided an overview of the purpose of the Achievement Contract which focuses on the continuous improvement of student learning and achievement for all students. The contract is a three year plan which is updated annually and posted on the district website. In addition to the Achievement Contract Advisory Committee, all district Partner Groups have input into the development of the contract. The goals include targeting schools with the highest need based on CommunityLink, Early Development Indicators and Foundation Skills Assessment results, increasing the success of Aboriginal students from K-12 and increasing the percentage of Grade 8 students who receive a Dogwood Completion Certificate within six years.

Trustees thanked Superintendent Gaipman and Administration and stated that they would like to reference the Achievement Contract more frequently at Committee and Board meetings when discussing educational achievements.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) receives the 2011/2012 Achievement Contract.

Motion Carried

Trustee Alpha requested that her vote of opposition be recorded.

c) Regulation Update

In May, 2011, BC School Sports advised school districts that there would be a change in their eligibility rules effective September 2011. This ruling would have had an impact on students graduating from Middle School as they could only go to their feeder/secondary school or they would be ineligible for school sports for the next five years. BC School Sports has subsequently amended their student eligibility ruling and once students determine their secondary school, that school will be their eligible school for sports activities. He thanked Trustee Pitre and John Bird, President, Victoria Parent Advisory Councils for their work on this issue. Superintendent Gaipman recommended that the following sentence be added to Regulation 6145.01, Extra Curricular Athletics.

It was moved and seconded:

Grade 8 middle school students will be able to attend the secondary school of their choice (space permitting) without it affecting their eligibility in BC School Sports competitions.

Motion Carried

D2. Secretary-Treasurer's Report

a) Campus View Elementary School – Portable Placement

Secretary-Treasurer Ambeault stated that the Campus View Out of School Care Club has purchased a portable building, which is currently being hooked up to services (at no cost to the district), and the appropriate licences must be obtained before occupancy can be approved by the Municipality.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) enters into an agreement for a License to Occupy with Campus View Out of School Care Club for the period September 1, 2011 to June 30, 2016, subject to earlier termination provided in the agreement.

Motion Carried

E. REPORTS FROM TRUSTEE REPRESENTATIVES

None.

F. NEW BUSINESS/NOTICE OF MOTIONS

F1. Wi-Fi in Schools – Trustee Leonard

- a) Trustee Leonard requested that the recommended motion under C2. Board Committee Reports, Operations Policy and Planning Committee, a) Wi-Fi in Schools be tabled until additional information is obtained.

It was moved and seconded:

That the recommended motion from the Wi-Fi Committee which was presented to the Operations, Policy and Planning Committee on June 13, 2011 be tabled to a future date.

Motion Carried

Trustee Young requested that his vote of opposition be recorded.

Trustees discussed the duty to accommodate and it was noted that students will be accommodated but the duty to accommodate staff may fall under their respective collective agreements. A discussion followed about the consultative process and Superintendent Gaipman confirmed that all district Middle Schools have gone through a consultative process with Parent Advisory Councils and staff and are Wi-Fi enabled. All secondary schools are Wi-Fi enabled with the exception of one school. Secretary-Treasurer Ambeault was asked to provide a cost comparison of wireless technology vs. wired. He stated that a summary of these costs is not currently available but will be brought to a future Board meeting. Trustees also expressed their concern that there has been an allegation that a district staff member has engaged in blogging in a public forum with possible identifying statements about a district student with electromagnetic sensitivities. Administration was directed to investigate this matter further.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) asks the Wi-Fi Committee to reconvene, at no cost to the district, to consider the following three (3) specific areas:

- i) Duty to accommodate;
- ii) Formalization of the consultative process; and
- iii) Wi-Fi in district K to 5 schools

And that the Wi-Fi Committee report back to the Board as early as possible.

Motion Carried

b) Direction to Administration

Trustees directed Chair Ferris and Superintendent Gaipman to write letters to the Provincial Health Officer, Vancouver Island Health Authority's Chief Medical Officer and the World Health Organization to request the most current statement on the implications of the cumulative effects of Electromagnetic Frequencies (EMF) including cell phones, portable phones, Smart Meters, etc.

F2. Wi-Fi Moratorium, Wired Technology at Oak Bay High School and Long Range Facilities Plan – Trustees Orcherton and Alpha

Due to discussions on the same topics, there was no action on these motions.

- i) That the Board of Education of School District No. 61 (Greater Victoria) establish a moratorium on Wi-Fi installations in elementary schools until the Wi-Fi Committee has completed its work.
- ii) That the Board of Education of School District No. 61 (Greater Victoria) direct the architects (name of firm) to include the channels for wired technology in the plans for Oak Bay High School to:
- make it possible to accommodate students and staff with electromagnetic sensitivities;
 - make it possible to provide wired technology throughout the school should future scientific research make it necessary; and
 - to review the European models in banning Wi-Fi in schools.
- iii) That the Stantec report use enrolment projections to 2020 (8.5 years from now); and whereas
- We are planning the future usage and district requirements of district buildings designed to last 30 to 50 years; and whereas
- Local demographic distribution, local housing start information and local birth rate information are statistics that would be useful to consider in planning and that research should be included in the analysis and recommendations from Stantec; and whereas
- The report from Stantec costs School District No. 61 \$47,000 and the district and Board needs full value from this report; and whereas
- It would be more productive and useful if the Board were to receive a report based on complete and comprehensive research.
- Be it resolved that the Trustees of School District No. 61 ask Stantec to revise and re-submit their capital planning report to include the above-mentioned demographic statistics and to be based on enrolment projects out to 2025.

G. COMMUNICATIONS

None.

H. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

The Board of Education will be represented by Trustee Orcherton at the next negotiation meeting between the Greater Victoria Teachers' Association and the district's bargaining team.

I. ADJOURNMENT

It was moved and seconded:

That the meeting be adjourned.

Motion Carried

The meeting adjourned at 9:41 p.m.

CERTIFIED CORRECT

Secretary-Treasurer

Chairman



BOARD OF EDUCATION

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
 Phone: (250) 475-4106 Fax: (250) 475-4112

TO: Board of Education
 FROM: Tom Ferris, Chair
 DATE: September 19, 2011
 RE: **2011/2012 BOARD OF EDUCATION AND STANDING COMMITTEE MEETING DATES**

Proposed Board of Education and Standing Committee meeting dates:

Education Policy and Development	Operations, Policy and Planning Committee	Board of Education
Monday October 3, 2011	Tuesday October 11, 2011	Monday October 17, 2011
Monday November 7, 2011	Monday November 14, 2011	Monday November 21, 2011
Monday December 12, 2011 (combined with OPPS)	Monday December 12, 2011 (combined with Ed Policy)	Monday December 5, 2011 Inaugural Meeting
Monday January 9, 2012 (combined with OPPS)	Monday January 9, 2012 (combined with Ed Policy)	Monday January 16, 2012
Monday February 6, 2012	Monday February 13, 2012	Monday February 20, 2012
Monday March 5, 2012 (combined with OPPS)	Monday March 5, 2012 (combined with Ed Policy)	Monday March 26, 2012
Monday April 2, 2012	Tuesday April 10, 2012	Monday April 16, 2012
Monday May 7, 2012	Monday May 14, 2012	Tuesday May 22, 2012
Monday June 4, 2012	Monday June 11, 2012	Monday June 18, 2012

Recommended Motions:

That 2011/2012 Board of Education and Standing Committee meeting dates be approved.

That the December, 2011 Standing Committee meetings be held only if extraordinary circumstances arise which require action.

Tom Ferris, Board Chair



Education Policy Development Committee and Operations Policy and Planning Committee
September 12, 2011 Combined Meeting – GVSD Board Office, Boardroom

REGULAR MINUTES

Present: TRUSTEES

Elaine Leonard, Chair, Operations Policy and Planning Committee
Bev Horsman, Chair, Education Policy Development Committee
Tom Ferris
Catherine Alpha
Michael McEvoy
Peg Orcherton
Dave Pitre
John Young

ADMINISTRATION

John Gaipman, Superintendent of Schools
George Ambeault, Secretary-Treasurer
Sherri Bell, Associate Superintendent
Pat Duncan, Associate Superintendent
Deb Courville, Associate Superintendent
Debra Laser, Associate Secretary-Treasurer
Janine Roy, District Principal, Learning Initiatives
John Fawcett, District Principal, Student Services
Seamus Howley, Director of Facilities Services
Sylvia Holinaty, Recording Secretary

REGRETS

Jim Holland, Trustee

The meeting was called to order at 7:30 p.m. Trustee Leonard Chaired the Operations Policy and Planning portion of the meeting and Trustee Horsman Chaired the Education, Policy Development portion of the meeting.

1. APPROVAL OF THE AGENDA

It was moved and seconded

That the September 12, 2011 regular agenda be approved with the addition of two speakers, Mr. Ray Travers and Mr. Graham Murray, under Presentations to the Committee.

Motion Carried

2. APPROVAL OF THE MINUTES

It was moved and seconded

That the June 13, 2011 Operations, Policy and Planning Committee regular minutes be approved.

Motion Carried

3. BUSINESS ARISING FROM MINUTES

It was noted that the Strategic Facilities Plan should be changed to Strategic Facilities Report. The minutes will be adjusted to reflect this amendment.

4. PRESENTATIONS TO THE COMMITTEE

1. John Azar, Western Front Association – Trees at Victoria High School

Mr. Azar, a member of the Pacific Coast Branch of the Western Front Association, provided a historical overview of the original planting of trees at Victoria High School in 1917. He focused on the significance of the commemorative event with reference to our veterans and the memory of those who perished while serving for our country. Mr. Azar concluded his presentation by verbally endorsing Mr. Ray Travers' report and stating that he agreed that the tree of choice should be an oak; versus the Red Maple.

2. Ray Travers – Trees at Victoria High School

Mr. Travers spoke about the original 1917 tree planting as well as the ceremony surrounding the trees on Shelbourne Street. He added that we are coming up to the centennial of World War I and need to think long-term, comparing oak tree varieties to the maple chosen for the project. Of significance to the debate is; resilience, urban stress, drought, and climate change. Mr. Travers stated that he has discussed the Remembrance Day ceremony with Principal Randi Falls of Victoria High and is pleased with the dignified way in which the event has been planned and hopes that a better decision can be reached with regard to the tree selection. He suggested that the District seek input from organizations such as the Royal Canadian Legion to see which tree they would see as being an appropriate, commemorative symbol.

3. Graham Murray – Trees at Victoria High School

Mr. Graham Murray concurred with both Mr. Azar and Mr. Travers that the tree of choice for the Victoria High School project should be an oak.

It was agreed that District staff would review this issue and come back to the September meeting of the Board of Education with either a process or a recommendation specific to the species of trees planned for the space.

5. FACILITIES PLANNING

A. Administration Reports to Committee

1. Request by District of Saanich for Right-of Way at Northridge Elementary School

Secretary-Treasurer Ambeault explained that The Corporation of the District of Saanich has requested a statutory right-of-way on Northridge Elementary School to make improvements to the domestic water piping system related to the school fire sprinkler project. All costs for the preparation and registration of the statutory right-of-way will be the responsibility of The Corporation of the District of Saanich.

It was moved and seconded

That the Board of Education of School District No. 61 (Greater Victoria) gives all three readings of the Disposal (Right-of-Way) of Real Property Bylaw 11-03 at the September 19, 2011 Board of Education meeting.

That the Board of Education of School District No. 61 (Greater Victoria) approves the Disposal (Right-of-Way) of Real Property Bylaw 11-03, being a bylaw to grant a Statutory Right-of-Way over Lot 2, Section 99, Lake District, Plan 15215, PID 004-227-514 (Northridge Elementary School), to proceed with making improvements to the domestic water piping system related to the school fire sprinkler project.

Motion Carried

2. Summer Projects

Seamus Howley, Director of Facilities Services presented a slide show of the construction work and preparation that was done for the September 2011 school start up and over the summer. Highlights included the seismic upgrade at Central Middle School, Victoria High Fairey Technical Building and McKenzie Elementary School; the sprinkler systems at Hillcrest and Northridge; the mechanical upgrades at Shoreline, Campus View, Marigold and Braefoot, and the playground equipment at Campus View. Trustees thanked Mr. Howley for his presentation and commended the Facilities staff for their excellent work over the summer and throughout the school year.

3. Status Report on Capital Projects

Seamus Howley, Director of Facilities Services provided an update on the progress made on the major capital projects during the above slide presentation.

6. EDUCATION POLICY DEVELOPMENT COMMITTEE

Trustee Horsman assumed the Chair.

1. Safe and Caring Schools

John Fawcett, District Principal of Student Services, provided an overview of the process for development, review and communication of School Codes of Conduct. He stated that codes of conduct are posted on all school websites and are reviewed annually for compliance with the Ministerial Order. Dr. Fawcett then provided an overview of the range of school and district initiatives and programs in place to ensure our schools are safe and welcoming places for all students to learn.

Three Principals spoke about Safe and Caring Schools and programs in each of their schools.

Ms. Lesley Lee, Principal of George Jay Elementary explained that the school has developed a "Code of Citizenship" – focusing on students becoming the "person they want to be". The acronym SOAR (Safe, Organized, Accountable and Respectful) is used to help students and staff remember the important elements of behavior and attitudes at George Jay. Ms. Lee described initiatives around Restorative and Restitution processes and the WITS (Walk Away, Ignore, Talk it out, Seek Help) program, Positive Behaviour Support, Eaglesnest (Opportunity Room), Circle of Connectedness, Youth and Family Counsellor and Parent Liaison as examples of whole school efforts to ensure that George Jay students feel safe, connected and cared for.

Mr. Ken Andrews, Principal of Lansdowne Middle School stated that safe and caring learning environments start with effective classrooms. The strength of the school student leadership program helps students to feel connected. He described Lansdowne's enthusiastic annual participation of "Me to We" and Youth Creating Inclusion (YCI). Lansdowne staff work to catch students doing great things and recognize students for their positive contributions. He talked about self-reflection forms, check and connect, restitution processes as opportunities for unique teachable moments. Mr. Andrews stated that there are four things he considers when determining a response to a breach of the code of conduct: 1) the nature and severity of the occurrence, 2) the frequency of the offense, 3) individual and family circumstances of the student and 4) the willingness of the student to engage in restorative processes.

Mr. Dave Thomson, Principal of Oak Bay High School spoke about the expectation that the Code of Conduct applies to all students and staff in the school. When responding to a breach of the code of conduct, he stated that Oak Bay staff work to: 1) stop the harm, 2) treat the harm (either physical or emotional) 3) ensure that the harm does not happen again, and 4) make the damage from the harm be diminished. He reminded the meeting that adolescents respond well to the concept of fairness even though a consequence may be considered severe. Oak Bay is working to reduce the number of rules and instead operates on broad principles of personal responsibility and respect.

Questions from the floor were directed through the Chair.

- 7. **PUBLIC DISCLOSURES OF IN-CAMERA ITEMS - None**
- 8. **NEW BUSINESS / NOTICE OF MOTIONS - None**
- 9. **GENERAL ANNOUNCEMENTS - None**
- 10. **ADJOURNMENT**

It was moved and seconded

That the meeting adjourn.

Motion Carried

The meeting adjourned at 11:00 p.m.



OFFICE OF
ADMINISTRATIVE SERVICES

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

John Gaipman, Superintendent
Phone: (250) 475-4159

George J. Ambeault, Secretary-Treasurer
Phone: (250) 475-4106

TO: Operations, Policy and Planning Committee

FROM: George J. Ambeault, Secretary-Treasurer

DATE: September 12, 2011

RE: **STATUTORY RIGHT-OF-WAY
THE CORPORATION OF THE DISTRICT OF SAANICH
OVER LOT 2, SECTION 99, LAKE DISTRICT, PLAN 15215,
PID 004-227-514 (NORTHRIDGE ELEMENTARY SCHOOL)**

The Board of Education of School District No. 61 (Greater Victoria) has been approached by The Corporation of the District of Saanich (the "Municipality") for a statutory right-of-way on Northridge Elementary School to make improvements to the domestic water piping system related to the school fire sprinkler project.

School District No. 61 (Greater Victoria) values the cooperative and mutually beneficial relationship that exists with our municipal partners. There will be a payment of \$1.00 made for this transaction and all survey costs and legal expenses for the preparation and registration of the statutory right-of-way will be the responsibility of The Corporation of the District of Saanich. Regulation 7110 has been considered. Statutory rights-of-way are exempt from the Ministry of Education's Disposal of Land or Improvements Order (M193/08) as they are simply a "Transfer of Interest" in a board property.

Recommended motions:

That the Board of Education of School District No. 61 (Greater Victoria) gives all three readings of the Disposal (Right-of-Way) of Real Property Bylaw 11-03 at the September 19, 2011 Board of Education meeting.

That the Board of Education of School District No. 61 (Greater Victoria) approves the Disposal (Right-of-Way) of Real Property Bylaw 11-03, being a bylaw to grant a Statutory Right-of-Way over Lot 2, Section 99, Lake District, Plan 15215, PID 004-227-514 (Northridge Elementary School), to proceed with making improvements to the domestic water piping system related to the school fire sprinkler project.

George J. Ambeault, Secretary-Treasurer

cc: John Gaipman, Superintendent of Schools
Seamus Howley, Director of Facilities

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

DISPOSAL (STATUTORY RIGHT-OF-WAY) OF REAL PROPERTY BYLAW NO. 11-03

WHEREAS Section 65(5) of the *School Act* requires that a board may exercise a power with respect to the acquisition or disposal of property owned or administered by the board only by bylaw;

AND WHEREAS pursuant to Section 96(1) of the *School Act*, "land" includes any interest in land, including any right, title or estate in it of any tenure;

AND WHEREAS pursuant to Section 96(3) of the *School Act*, a board may dispose of land or improvements or both;

NOW THEREFORE be it resolved that the Board of Education of School District No. 61 (Greater Victoria) hereby advises their intention, pursuant to Section 96(3) of the *School Act*, to grant a statutory right-of-way to The Corporation of the District of Saanich on the property legally described as Lot 2, Section 99, Lake District, Plan 15215, PID 004-227-514 (Northridge Elementary School) for the purpose of making improvements to the domestic water piping system related to the school fire sprinkler project.

The granting of this statutory right-of-way at Northridge Elementary School will not adversely affect the educational services or programs provided in School District No. 61 (Greater Victoria).

This bylaw may be cited as School District No. 61 (Greater Victoria) Disposal (Statutory Right-of-Way) of Real Property Bylaw No. 11-03.

Read a first time this 19th day of September, 2011

Read a second time this 19th day of September, 2011

Read a third time, passed and adopted this 19th day of September, 2011

Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria) Disposal (Right-of-Way) of Real Property Bylaw No. 11-03 adopted by the Board of Education this 19th day of September, 2011.

Secretary-Treasurer



OFFICE OF THE
SECRETARY-TREASURER

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4106 FAX (250) 475-4110

TO: The Board of Education
FROM: George Ambeault
Secretary-Treasurer
DATE: September 19, 2011
RE: Financial Statements for the Year Ended June 30, 2011

Attached please find the audited Financial Statements for the year ending June 30, 2011. The Financial Statements must be approved and submitted to the Ministry of Education by September 30, 2011. A high level overview has been prepared in order to assist with understanding the information provided in the financial statements.

Attachment

2010/2011 Audited Financial Statements Board Meeting Presentation

September 19, 2011

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

STATEMENT 1: Statement of Financial Position

Operating Fund	The operating fund equity position has increased from \$17.8 million in the prior year to \$18.3 million. See discussion of the operating fund surplus position below.
Special Purpose Funds	The special purpose fund balances are outlined in Schedules B2 and B3 of the financial statements and total \$4.7 million (see summary below). The fund balance has decreased \$3.3 million as compared to the prior year primarily as a result of a lower ending balance in the Annual Facility Grant (AFG) account due to the Ministry of Education expectation to spend the grant funding provided before additional funding is released; and a decrease in the charitable trust balance. At the end of the prior year, a donation of \$250,000 was received and targeted to build a classroom in the new Victoria High School Fairey Technical building addition.
Capital Fund	<p>With the implementation of full GAAP, assets are capitalized in accordance with GAAP definitions (e.g. betterments), and capital asset amortization is recorded. Capital assets purchased out of operating and special purpose funds are shown on Statement 3 as an interfund transfer to the Capital Fund.</p> <p>The change in capital assets is detailed in Schedule C1. Completed capital asset additions totalled \$23.0 million of which equipment additions totalled \$0.9 million, computer hardware additions totalled \$0.6 million, and building improvements/seismic upgrades totalled \$21.5 million primarily at Willows Elementary School, Doncaster Elementary School, Central Middle School and Victoria High School Fairey Technical Building. The buildings work in progress totals \$0.1 million related to the seismic upgrade work at Tillicum Elementary School.</p> <p>Capital asset dispositions include the deemed disposition of furniture and equipment and computer hardware that is fully amortized.</p>

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

The **Operating Fund** had a net increase of \$469,765 in the current year, which when combined with the internally restricted surplus balance of \$17,814,706 carried forward from the prior year, results in the operating fund ending balance of \$18,284,471. The accounting principles do not permit outstanding commitments of any kind at the end of the school year to be included in the expenditure total; however all revenue sources must be included. Consequently, the budget amounts set aside to fund the commitments result in a positive cash position at the end of the school year since the actual expenditures are less than the budgeted amount. See details of the commitment amounts beside the heading "Internally Restricted Surplus" below.

Schedule A1 outlines the Surplus Position of the School District	Schedules A2 and A3 provide details of the revenue and expense amounts which are summarized on Schedule A1.		
	Since the budgeted revenue and expenditures include all funding received, any amounts that have been committed for schools, outstanding purchase orders and district projects, but unspent at year end, result in a positive cash position. The details of the committed amounts are shown below beside the heading "Internally Restricted Surplus".		
Internally Restricted Surplus and Unrestricted Surplus (Financial Statement Note 11)		<u>2010-2011</u>	<u>2009-2010</u>
	Secondary/ISP/CE School Funds	\$2,109,166	\$2,194,725
	Middle School Funds	612,209	557,262
	Elementary School Funds	<u>2,189,344</u>	<u>2,183,231</u>
	Total School Level Funds (Note A below)	<u>\$4,910,719</u>	<u>\$4,935,218</u>
	Unspent Aboriginal Targeted Funding	268,089	278,212
	Remaining Collective Agreement Obligations (Pro-D)	149,352	179,507
	Department Carry Forward Funds	675,664	488,122
	Unspent Special Grants and Fees	<u>1,399,875</u>	<u>1,792,025</u>
	Total Unspent Project Budgets (Note B)	<u>\$2,492,980</u>	<u>\$2,737,866</u>
	School Computer Replacements	245,566	169,630
	School Equipment	133,825	496,247
	School Roofing Maintenance	397,372	508,305
	School Paving Contracts	165,356	0
	All Other Purchase Orders	<u>464,322</u>	<u>395,302</u>
	Total Purchase Order Commitments (Note C)	<u>\$ 1,406,441</u>	<u>\$ 1,569,484</u>
	Budgeted Planned Surplus (Note D)	<u>\$ 8,639,000</u>	<u>\$ 8,000,000</u>
	Total Internally Restricted Surplus	\$17,449,140	\$17,242,568
	Unrestricted Operating Surplus (Note E)	<u>835,331</u>	<u>572,138</u>
		<u>\$18,284,471</u>	<u>\$17,814,706</u>

<p style="text-align: center;">Internally Restricted Surplus</p>	<p>Note A: Unspent funding at the school level at year end is carried forward into the next year's operating budget. This ensures that schools have the opportunity to accumulate balances for new textbooks for curriculum changes; equipment replacement/improvements (eg. teaching kitchens, computer labs, shop equipment); plan purchases and deliveries to tie in with the school year; and also avoids "year end buying frenzies" in the District.</p> <p>Note B: The category of unspent project budgets represents the funding required to complete projects. Department carry forward funding is earmarked for specific initiatives which require the accumulation of multi-year budgeted amounts. Examples of grant funding/fee income received include: Early Learning, Strong Start Centres, AVID, ACE-IT, and French Immersion.</p> <p>Note C: Total of all outstanding purchase orders that have not had goods and services received as at June 30 fiscal year end. This ensures that the budgeted funds for the commitment are carried forward and are available when the goods and services are received. This allows the District to delay delivery of items to schools after students have left for the summer.</p> <p>Note D: The primary factors contributing to the previously reported and approved planned budgeted surplus of \$8.6 million include:</p> <ul style="list-style-type: none"> • \$0.6 million June 30, 2010 unrestricted surplus • \$1.7 million December 2010 Provincial Holdback Release • \$0.9 million release of ISP carry forward funds • \$0.8 million benefit premium cost savings • \$1.0 million decreased replacement costs and unfilled positions • \$1.5 million department budget savings • \$2.1 million projected year end operating surplus arising from lower expenditure levels as compared to budget
<p style="text-align: center;">Unrestricted surplus</p>	<p>Note E: The unrestricted surplus of \$835,331 can be utilized for future budget plans. It is primarily the result of the release of provincial holdback funding in the amount of \$584,593 which was received in May and June; and increased net revenue from the international student program.</p> <p>It is recommended that the unrestricted surplus balance in the amount of \$835,331 from the 2010/2011 fiscal year be carried forward to be applied towards the 2012/2013 projected deficit. The deficit is forecast to be in the \$5 to \$6 million range.</p>

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

The final expenditures indicate district spending of 84.9% on Instruction which is higher than the provincial average of 83.6%. District administration spending of 2.4% which is below the provincial average of 3.2%. Operations and Maintenance spending is 12.1% and is higher than the provincial average of 11.3% due to the age of our facilities. Supplies and services expenditures total 9.4% (provincial average of 11.6%). The reduced expenditure levels reflect the effort to create budget savings to contribute to the planned budgeted surplus for the 2011-2012 operating budget, and funds remaining to address the outstanding commitments.

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

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

	<u>2010-2011</u>	<u>2009-2010</u>
School-Generated Funds	\$2,172,029	\$2,201,601
Annual Facility Grant	1,405,754	4,344,678
CommunityLINK	423,501	478,210
Special Education Equipment	73,040	78,748
Pembroke YCC	23,961	4,011
Hospital Teaching	3,036	11,599
SET-BC	13,968	0
Provincial Integration Support	0	4,078
Ledger School	9,320	0
Scholarship Trust	522,946	548,317
Charitable Trust	1,500	253,200
Estate and Book Trust	35,635	31,760
Total Special Purpose Funds	<u>\$4,684,690</u>	<u>\$7,956,202</u>

**Schedule C1 –
Capital Additions**

The district added \$23.0 million in new and upgraded assets in 2010/2011, and has work in progress totalling \$0.1 million. The completed capital additions include the seismic upgrade of Willows Elementary School (August 2010), Central Middle School and the Victoria High School Fairey Technical Building (August 2011), the replacement of the gym and part of the 1947 building at Doncaster Elementary School (August 2010), furniture and equipment and computer hardware additions, lighting upgrades, and other annual capital projects. Work in progress includes the seismic upgrade at Tillicum Elementary School.

Bylaw capital expenditures relate to the major capital program approved by the Ministry and are funded by Government through debt financing which is shown as deferred capital contributions in the financial statements. The seismic upgrade work at Willows, Central and Victoria High School and the replacement of the gym and part of the 1947 building at Doncaster Elementary School are funded from bylaw capital.

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

The following motions are recommended:

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

That the June 30, 2011 unrestricted operating surplus of \$835,331 be carried forward to be applied towards the 2012/2013 projected deficit; (The deficit is forecast to be in the \$5 to \$6 million range.)

That the audited financial statements of the Board of Education of School District No. 61 (Greater Victoria), for the year ended June 30, 2011, be approved;

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

SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS FISCAL YEAR 2010/2011

SCHOOL DISTRICT NUMBER 61	NAME OF SCHOOL DISTRICT Greater Victoria	YEAR 2010/2011
OFFICE LOCATION 556 Boleskine Road		TELEPHONE NUMBER 250-475-3212
CITY/PROVINCE Victoria, BC		POSTAL CODE V8Z 1E8
WEBSITE ADDRESS http://www.sd61.bc.ca		
NAME OF SUPERINTENDENT John Gaipman		NAME OF SECRETARY-TREASURER George Ambeault

DECLARATION AND SIGNATURES

SCHOOL DISTRICT MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

The Board's Responsibility

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

External Auditors

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

Declaration of Management and Board Chairperson

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

We, the undersigned, certify that the attached is a correct and true copy of the Audited Financial Statements of School District No. 61 (Greater Victoria) for the year ended June 30, 2011.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED September 19, 2011
SIGNATURE OF SUPERINTENDENT	DATE SIGNED September 19, 2011
SIGNATURE OF SECRETARY-TREASURER	DATE SIGNED September 19, 2011

**SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
2010/2011 AUDITED FINANCIAL STATEMENTS**

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**SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2011**

Statement 1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 23,433,337	\$ 2,172,029		\$ 25,605,366	\$ 20,071,116
Short Term Investments	21,308,397	2,013,573		23,321,970	33,216,129
Accounts Receivable					
Due from Province - Ministry of Education	169,612		4,572,408	4,742,020	1,824,635
Due from LEA/Direct Funding	109,383			109,383	245,132
Other Receivables (Note 3)	969,851			969,851	532,198
Interfund Loans			6,060,508		
Prepaid Expenses	228,438			228,438	218,746
	<u>46,239,018</u>	<u>4,185,602</u>	<u>10,632,916</u>	<u>54,997,028</u>	<u>56,107,956</u>
Long-Term Accounts Receivable (Note 4)			1,628,522	1,628,522	1,812,990
Investments (Note 5)		499,088		499,088	499,031
Capital Assets - Net (Note 7)			178,036,932	178,036,932	163,122,906
	<u>\$ 46,239,018</u>	<u>\$ 4,684,690</u>	<u>\$ 190,298,370</u>	<u>\$ 235,161,570</u>	<u>\$ 221,542,883</u>
LIABILITIES AND FUND BALANCES					
Current Liabilities					
Accounts Payable and Accrued Liabilities					
Other	1,277,221		2,091,672	3,368,893	3,870,672
Interfund Loans	6,060,508				
Other Current Liabilities	13,010,844		1,167,872	14,178,716	14,133,936
	<u>20,348,573</u>		<u>3,259,544</u>	<u>17,547,609</u>	<u>18,004,608</u>
Deferred Revenue	5,398,805			5,398,805	5,069,703
Deferred Contributions					
Ministry of Education (Note 8)		1,529,079	9,001,896	10,530,975	12,192,126
Province - Other (Note 8)					3,034,878
Other		3,155,611		3,155,611	
Accrued Employee Future Benefits (Note 9)	2,207,169			2,207,169	2,303,958
Deferred Capital Contributions			133,738,504	133,738,504	119,061,649
	<u>27,954,547</u>	<u>4,684,690</u>	<u>145,999,944</u>	<u>172,578,673</u>	<u>159,666,922</u>
Fund Balances					
Invested in Capital Assets			44,298,426	44,298,426	44,061,255
Internally Restricted (Note 11)	17,449,140			17,449,140	17,242,568
Unrestricted (Note 11)	835,331			835,331	572,138
	<u>18,284,471</u>		<u>44,298,426</u>	<u>62,582,897</u>	<u>61,875,961</u>
	<u>\$ 46,239,018</u>	<u>\$ 4,684,690</u>	<u>\$ 190,298,370</u>	<u>\$ 235,161,570</u>	<u>\$ 221,542,883</u>

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

**SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2011**

Statement 2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
REVENUE					
Provincial Grants - Ministry of Education	\$ 153,926,403	\$ 10,554,194		\$ 164,480,597	\$ 156,287,365
Provincial Grants - Other	270,416			270,416	2,728,403
Other Revenue	10,521,216	6,909,058		17,430,274	16,194,001
Rentals and Leases	1,304,655			1,304,655	1,222,560
Investment Income	341,633	97,403		439,036	451,842
Amortization of Deferred Capital Contributions			4,716,257	4,716,257	4,234,973
Long-Term Lease Annual Revenue Recognition			44,016	44,016	44,016
	<u>166,364,323</u>	<u>17,560,655</u>	<u>4,760,273</u>	<u>188,685,251</u>	<u>181,163,160</u>
EXPENSE					
Salaries					
Teachers	73,537,118	1,254,425		74,791,543	72,870,878
Principals and Vice Principals	10,034,668	139,019		10,173,687	9,845,827
Educational Assistants	13,724,924	934,782		14,659,706	14,699,417
Support Staff	15,179,395	154,136		15,333,531	15,338,181
Other Professionals	3,599,037	133,086		3,732,123	3,919,934
Substitutes	6,707,957	129,079		6,837,036	7,012,596
	<u>122,783,099</u>	<u>2,744,527</u>		<u>125,527,626</u>	<u>123,686,833</u>
Employee Benefits	26,563,862	588,111		27,151,973	25,879,795
Services and Supplies	15,499,536	12,775,784		28,275,320	27,666,576
Amortization of Capital Assets			7,023,396	7,023,396	6,500,922
	<u>164,846,497</u>	<u>16,108,422</u>	<u>7,023,396</u>	<u>187,978,315</u>	<u>183,734,126</u>
NET REVENUE (EXPENSE)	<u>\$ 1,517,826</u>	<u>\$ 1,452,233</u>	<u>\$ (2,263,123)</u>	<u>\$ 706,936</u>	<u>\$ (2,570,960)</u>

**SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2011**

Statement 3

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
FUND BALANCES, BEGINNING OF YEAR	\$ 17,814,706		\$ 44,061,255	\$ 61,875,961	\$ 64,446,927
Changes for the Year					
Net Revenue (Expense) for the Year	1,517,826	1,452,233	(2,263,123)	706,936	(2,570,966)
Interfund Transfers					
Capital Assets Purchased	(1,048,061)	(1,452,233)	2,500,294	-	
Net Changes for the Year	<u>469,765</u>	<u>-</u>	<u>237,171</u>	<u>706,936</u>	<u>(2,570,966)</u>
FUND BALANCES, END OF YEAR	<u>\$ 18,284,471</u>	<u>\$ -</u>	<u>\$ 44,298,426</u>	<u>\$ 62,582,897</u>	<u>\$ 61,875,961</u>

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011

Statement 4.1

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
CASH PROVIDED BY (USED FOR)					
OPERATIONS					
Net Revenue (Expense) for the Year	\$ 1,517,826	\$ 1,452,233	\$ (2,263,123)	\$ 706,936	\$ (2,570,966)
Changes in Non-Cash Working Capital					
Decrease (Increase)					
Short Term Investments	6,652,162	3,241,997		9,894,159	
Accounts Receivable	(323,509)		(2,731,312)	(3,054,821)	(1,457,469)
Interfund Loans	189,835		(189,835)		
Prepaid Expenses	(9,692)			(9,692)	19,993
Increase (Decrease)					
Accounts Payable/Accrued Liabilities	(1,081,549)		579,770	(501,779)	896,472
Other Current Liabilities	(565,503)		610,283	44,780	1,904,238
Deferred Revenue	329,102			329,102	(374,512)
Deferred Contributions		(3,271,512)		(3,271,512)	(771,800)
Accrued Employee Future Benefits	(96,789)			(96,789)	35,893
Items Not Involving Cash					
Amortization of Capital Assets			7,023,396	7,023,396	6,500,922
Amortization of Deferred Capital Contributions			(4,716,257)	(4,716,257)	(4,234,973)
Long-Term Lease Revenue Recognition			(44,016)	(44,016)	(44,016)
Interfund Transfers	(1,048,061)	(1,452,233)	2,500,294	-	-
	<u>5,563,822</u>	<u>(29,515)</u>	<u>769,200</u>	<u>6,303,507</u>	<u>(96,418)</u>
FINANCING					
Deferred Contributions Received - Capital			22,468,433	22,468,433	11,367,509
			-	22,468,433	11,367,509
INVESTING					
Capital Assets Purchased - Operating			(1,048,061)	(1,048,061)	(957,025)
Capital Assets Purchased - Special Purpose			(1,452,233)	(1,452,233)	(793,913)
Capital Assets Purchased - Deferred Contributions - Capital			(20,737,339)	(20,737,339)	(11,851,327)
Decrease (Increase) in Investments		(57)		(57)	226,157
		(57)	(23,237,633)	(23,237,690)	(13,376,108)
NET INCREASE (DECREASE) IN CASH	<u>\$ 5,563,822</u>	<u>\$ (29,572)</u>	<u>\$ -</u>	<u>\$ 5,534,250</u>	<u>\$ (2,105,017)</u>

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011

Statement 4.2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2011	TOTAL 2010
NET INCREASE (DECREASE) IN CASH	\$ 5,563,822	\$ (29,572)	\$ -	\$ 5,534,250	\$ (2,105,017)
Net Cash, Beginning of Year	17,869,515	2,201,601		20,071,116	22,176,133
NET CASH, END OF YEAR	<u>\$ 23,433,337</u>	<u>\$ 2,172,029</u>	<u>\$ -</u>	<u>\$ 25,605,366</u>	<u>\$ 20,071,116</u>
Cash	\$ 23,433,337	\$ 2,172,029		\$ 25,605,366	\$ 20,071,116
NET CASH, END OF YEAR	<u>\$ 23,433,337</u>	<u>\$ 2,172,029</u>	<u>\$ -</u>	<u>\$ 25,605,366</u>	<u>\$ 20,071,116</u>

**BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61
(GREATER VICTORIA)
Notes to Financial Statements**

Year Ended June 30, 2011

1. Authority and Purpose

The School District operates under the authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 61 (Greater Victoria)", and operates as School District No. 61 (Greater Victoria). A Board of Education (Board) elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education.

2. Summary of Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) for not-for-profit organizations.

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

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

(a) Fund Accounting

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

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

(b) Cash and Cash Equivalents

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

(c) Short Term Investments

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

(d) Accounts Receivable

Accounts receivable are recorded net of allowance for doubtful accounts.

(e) Prepaid Expenses

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

(f) Fund Balances

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

(g) Capital Assets

The following criteria apply:

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

Estimated useful life is as follows:

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

(h) Revenue Recognition

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

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

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

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

(i) Expenses

Categories of Salaries

- Principals and Vice-Principals employed under an administrative officer's contract are categorized as Principals and Vice-Principals.
- Superintendent, Secretary-Treasurer, Associate Superintendents, Directors, Trustees and any other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program and object. Whenever possible, expenses are determined by actual identification. Additional costs pertaining to specific instructional programs such as special and aboriginal education are allocated to these programs. All other costs are allocated to regular programs.
 - Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical and principal and vice-principal salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
 - Employee benefits are allocated on a pro rata basis of overall salary expenses within each salary category.
 - Supplies and services are allocated based on actual identification of the program.

(j) Financial Instruments

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

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

(k) Use of Estimates

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

(l) Employee Future Benefits

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

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

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

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

(m) Asset Retirement Obligations

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

(n) Future Accounting Changes

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

Recent revisions to the introduction of the PSAB Handbook require the School District to report under the PSAB Handbook in its fiscal period beginning July 1, 2012. Within the PSAB Handbook, government not-for-profit organizations are provided the option of incorporating specific not-for-profit accounting provisions; however, the Province of British Columbia has directed the School District to adopt the PSAB Handbook without the incorporation of these optional not-for-profit provisions. Conversion to the PSAB Handbook will result in significant changes to both the recognition and measurement of certain accounts and to the overall presentation of the financial statements including disclosures.

3. Accounts Receivable – Other Receivables

	2011	2010
Due from Agencies and Associations	\$ 304,021	\$ 156,812
Due from Government of Canada	546,634	234,995
Other Receivables	139,196	140,391
	<u>\$ 989,851</u>	<u>\$ 532,198</u>

4. Long-Term Accounts Receivable

The School District has entered into an agreement for the lease of the Blanshard Elementary School and Hampton Elementary School for a 99-year term commencing September 1, 2005 and March 1, 2006 respectively. The leases involve land and building and are accounted for separately. The buildings are being accounted for as a sales-type lease, whereby finance income is recognized in a manner that produces a constant rate of return on the investment in the lease. The implicit discount rate in the leases is 4%. The land is being accounted for as an operating lease. Rental income on the leases of \$285,401 (2010: \$293,666) 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:

	2011	2010
Blanshard Building Lease Payment Receivable:		
Total Minimum Lease Payments	\$ 400,084	\$ 483,039
Unearned Finance Income	<u>(27,902)</u>	<u>(41,574)</u>
	<u>372,182</u>	<u>441,465</u>
Hampton Building Lease Payment Receivable:		
Total Minimum Lease Payments	1,446,608	1,607,342
Unearned Finance Income	<u>(190,268)</u>	<u>(235,817)</u>
	<u>1,256,340</u>	<u>1,371,525</u>
	<u>\$ 1,628,522</u>	<u>\$ 1,812,990</u>

5. Investments

	2011	2010
Province of Ontario Bond – 7.6% Maturing June 2, 2027	\$ 499,088	\$ 499,031

The market value of the investments as of June 30, 2011 was \$0.7 million (2010: \$0.7 million).

6. Capital Disclosures

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

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

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

7. Capital Assets

	2011			2010
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Sites	\$10,833,717	\$ 0	\$ 10,833,717	\$ 10,833,717
Buildings	263,458,846	102,728,633	160,730,213	144,809,884
Buildings Work in Progress	88,611	0	88,611	1,186,964
Furniture & Equipment	7,728,249	3,305,943	4,422,306	4,282,574
Vehicles	604,539	227,653	376,886	378,621
Computer Software	355,580	162,896	192,684	266,227
Computer Hardware	2,244,574	852,059	1,392,515	1,364,919
TOTAL	\$285,314,116	\$107,277,184	\$178,036,932	\$163,122,906

Capital Assets include 2011 additions of \$21,937,422 (2010: \$12,946,944).

Effective July 1, 2010, the School District has revised its estimate of the amortization expense based on the pattern of consumption of the underlying net assets, to include amortization of capital assets and deferred capital contributions in the year of acquisition at one-half of the normal rate. This change in estimate has been accounted for prospectively.

The effect of this change was to decrease capital assets by \$378,152 and deferred capital contributions by \$273,504, and net revenue and fund balance invested in capital assets by \$104,648.

8. Deferred Contributions

(a) Deferred Contributions – Ministry of Education

Deferred Contributions - Ministry of Education recorded in the special purpose fund represent government grants for repairs and maintenance and minor renovations to existing buildings, special education equipment and provincial resource programs; recorded in the capital fund represent government grants for the seismic upgrades and major renovations of buildings and equipment and asset disposal proceeds restricted in use by the Ministry of Education. CommunityLINK funding was transferred from the operating fund to Deferred Contributions – Ministry of Education on July 1, 2009 and was transferred to Deferred Contributions – Other on July 1, 2010.

	2011			2010
	Special Purpose Fund	Capital Fund	Total	Total
Balance, Beginning of Year	\$4,921,324	\$7,270,802	\$12,192,126	\$13,793,989
Increase:				
Provincial Grants–MEd	3,819,089	20,565,417	24,384,506	15,653,754
Provincial Grants – Other				2,490,894
Transfer from Operating Fund				428,433
Investment Income	23,762	62,731	86,493	28,859
Lease Revenue		285,401	285,401	293,666
Other Revenue	21,570	254,673	276,243	147,322
	<u>3,864,421</u>	<u>21,168,222</u>	<u>25,032,643</u>	<u>19,042,928</u>
Decrease:				
Transfer to Revenue	6,768,175		6,768,175	8,944,426
Transfer to DCC				
- Capital Additions		1,915,411	1,915,411	655,321
- Work in Progress		17,521,717	17,521,717	10,540,685
Funding Recovery	10,281		10,281	75,926
Transfer to DC - Other	478,210		478,210	428,433
	<u>7,256,666</u>	<u>19,437,128</u>	<u>26,693,794</u>	<u>20,644,791</u>
Net Changes for the Year	<u>(3,392,245)</u>	<u>1,731,094</u>	<u>(1,661,151)</u>	<u>(1,601,863)</u>
Balance, End of the Year	<u>\$1,529,079</u>	<u>\$9,001,896</u>	<u>\$10,530,975</u>	<u>\$12,192,126</u>

(b) Deferred Contributions – Other

Deferred Contributions – Other recorded in the special purpose fund represent donations and funds generated by individual schools for extra-curricular activities and CommunityLINK funding provided to improve the educational performance and social functioning of vulnerable students. The CommunityLINK funding was transferred from Deferred Contributions - Ministry of Education on July 1, 2010.

	2011	2010
Balance, Beginning of Year	<u>\$3,034,878</u>	<u>\$2,688,633</u>
Provincial Grants-MEd	3,772,255	
School Generated Funds	6,248,730	5,615,748
Investment Income	80,303	62,582
Other Revenue	333,715	472,774
Transfer from DC - MEd	478,210	
	<u>10,913,213</u>	<u>6,151,104</u>
Decrease:		
Transfer to Revenue	<u>10,792,480</u>	<u>5,804,859</u>
Net Changes for the Year	<u>120,733</u>	<u>346,245</u>
Balance, End of the Year	<u>\$3,155,611</u>	<u>\$3,034,878</u>

(c) Deferred Capital Contributions

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

	2011	2010
Deferred Capital Contributions Balance, Beginning of Year	<u>\$117,860,553</u>	<u>\$111,406,324</u>
Increase:		
Transfer from Deferred Contributions – Capital Additions	1,915,411	655,321
Transfer from Work in Progress	<u>18,634,202</u>	<u>10,077,897</u>
	<u>20,549,613</u>	<u>10,733,218</u>
Decrease:		
Amortization of Deferred Capital Contributions	4,716,257	4,234,973
Long-Term Lease Revenue Recognition	<u>44,016</u>	<u>44,016</u>
	<u>4,760,273</u>	<u>4,278,989</u>
Net Changes for the year	<u>15,789,340</u>	<u>6,454,229</u>
Deferred Capital Contributions Balance, End of the Year	<u>\$133,649,893</u>	<u>\$117,860,553</u>
Work in Progress, Beginning of Year	<u>\$1,201,096</u>	<u>\$738,308</u>
Increase:		
Transfer from Deferred Contributions – Work in Progress	17,521,717	10,540,685
Decrease:		
Transfer to Deferred Capital Contributions	<u>18,634,202</u>	<u>10,077,897</u>
Net Changes for the Year	<u>(1,112,485)</u>	<u>462,788</u>
Work in Progress, End of Year	<u>88,611</u>	<u>1,201,096</u>
Total Deferred Capital Contributions Balance, End of the Year	<u>\$133,738,504</u>	<u>\$119,061,649</u>

9. Accrued Employee Future Benefits

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

	2011	2010
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation – April 1	\$1,698,192	\$1,572,594
Service Cost	98,670	111,122
Interest Cost	82,909	110,918
Benefit Payments	(176,477)	(118,946)
Actuarial (Gain)/Loss	<u>(84,318)</u>	<u>22,504</u>
Accrued Benefit Obligation – March 31	<u>\$1,618,976</u>	<u>\$1,698,192</u>
Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation – March 31	\$1,618,976	\$1,698,192
Market Value of Plan Assets – March 31	<u>0</u>	<u>0</u>
Funded Status – Deficit	(1,618,976)	(1,698,192)
Employer Contributions After Measurement Date	51,305	9,627
Unamortized Net Actuarial Gain	<u>(639,498)</u>	<u>(615,393)</u>
Accrued Benefit Liability – June 30	<u>(\$2,207,169)</u>	<u>(\$2,303,958)</u>

Components of Net Benefit Expense:

Service Cost	\$98,670	\$111,122
Interest Cost	82,909	110,918
Amortization of Net Actuarial Gain	(60,213)	(63,242)
Net Benefit Expense	<u>\$121,366</u>	<u>\$158,798</u>

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

	<u>2011</u>	<u>2010</u>
Discount Rate – April 1	5.00%	7.00%
Discount Rate – March 31	4.75%	5.00%
Long Term Salary Growth – April 1	2.50%	3.25%
Long Term Salary Growth – March 31	2.50%	2.50%
Expected Average Remaining Service Lifetime – March 31	7.4	7.4

10. Employee Pension Plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of the benefits. The pension plans are multi-employer contributory defined benefit pension plans. The Teachers' Pension Plan has about 47,000 active members and approximately 29,000 retired members from school districts. The Municipal Plan has about 163,000 active members, of which approximately 23,000 are from school districts.

Every three years an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent valuation of the Teachers' Pension Plan as at December 31, 2008 indicated a \$291 million unfunded liability for basic pension benefits. The next valuation of the Teachers' Pension Plan will be as at December 31, 2011 with results available in late 2012. The most recent valuation for the Municipal Pension Plan as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013.

The Joint Trust Agreements specify how surplus assets can be used and how unfunded liabilities are to be funded. The actuary does not attribute portions of the unfunded liability to individual employers. The Greater Victoria School District paid \$15,319,000 for employer contributions to these plans in the year ended June 30, 2011 (2010: \$13,959,759).

11. Operating Fund Balance, End of Year

The internally restricted (appropriated) 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, 2010; for outstanding purchase order commitments; and for the amount approved for the 2010/2011 operating budget.

	<u>2011</u>	<u>2010</u>
Internally Restricted (appropriated) by the Board for:		
Carry Forward of Unspent School Budgets	\$4,910,719	\$4,935,218
Carry Forward of Unspent Project Budgets	2,492,980	2,737,866
Purchase Order Commitments	1,406,441	1,569,484
Appropriated for the Future Year's Operating Budget	<u>8,639,000</u>	<u>8,000,000</u>
Sub-total Internally Restricted	<u>\$17,449,140</u>	<u>\$17,242,568</u>
Unrestricted Operating Surplus	<u>835,331</u>	<u>572,138</u>
Total Available for Future Operations	<u>\$ 18,284,471</u>	<u>\$17,814,706</u>

12. Interfund Transfers

Interfund transfers between the operating, special purpose and capital funds are reported in Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2011, transfers to the capital fund included capital assets purchased from the operating fund (\$1,048,061) and from the special purpose funds (\$1,452,233).

13. Commitments and Contingencies

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

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

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

14. Related Party Transactions

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

15. Economic Dependence

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

16. Budget Figures

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 21, 2011.

17. Comparative Amounts

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011		
	2011 ACTUAL	AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	\$ 153,926,403	\$ 153,070,670	\$ 149,985,526
Provincial Grants - Other	270,416	167,732	237,509
Other Revenue	10,521,216	9,429,392	10,301,777
Rentals and Leases	1,304,655	1,289,243	1,222,560
Investment Income	341,633	300,000	387,514
	<u>166,364,323</u>	<u>164,257,037</u>	<u>162,134,886</u>
EXPENSE			
Salaries			
Teachers	73,537,118	74,215,572	71,585,390
Principals and Vice Principals	10,034,668	9,797,006	9,707,051
Educational Assistants	13,724,924	13,933,998	13,813,948
Support Staff	15,179,395	15,739,207	15,178,784
Other Professionals	3,599,037	3,714,559	3,775,668
Substitutes	6,707,957	7,379,476	6,887,904
	<u>122,783,099</u>	<u>124,779,818</u>	<u>120,948,745</u>
Employee Benefits	26,563,862	27,483,284	25,306,578
Services and Supplies	15,499,536	29,008,641	17,022,509
	<u>164,846,497</u>	<u>181,271,743</u>	<u>163,277,832</u>
NET REVENUE (EXPENSE), FOR THE YEAR	1,517,826	(17,014,706)	(1,142,946)
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,048,061)	(800,000)	(957,025)
Local Capital			2,245,911
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	469,765	<u>\$ (17,814,706)</u>	145,940
SURPLUS (DEFICIT), BEGINNING OF YEAR	17,814,706		17,668,766
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	<u>\$ 18,284,471</u>		<u>\$ 17,814,706</u>
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	17,449,140		
Unrestricted	835,331		
	<u>\$ 18,284,471</u>		

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
COMPARATIVE SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2011

Schedule A2

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
PROVINCIAL GRANTS - MINISTRY OF EDUCATION			
Operating Grant, Ministry of Education	\$ 150,915,475	\$ 150,491,329	\$ 146,928,884
INAC/LEA Recovery	(968,662)	(959,360)	(820,308)
Other Ministry of Education Grants			
Pay Equity Grant	2,896,617	2,896,617	2,896,617
French Programs	416,091	393,484	412,091
Ready Set Learn	68,600	68,600	68,600
Strong Start Centres	180,000	180,000	193,250
Education Guarantee	309,270		181,771
Other Grants	109,012		124,621
	<u>153,926,403</u>	<u>153,070,670</u>	<u>149,985,526</u>
PROVINCIAL GRANTS - OTHER	270,416	167,732	237,509
FEDERAL GRANTS			
OTHER REVENUE			
Other School District/Education Authorities	5,174	3,091	58,099
Summer School Fees	75,995	79,000	75,018
Continuing Education	136,293	141,800	152,138
Offshore Tuition Fees	8,732,967	7,989,521	8,267,789
LEA/Direct Funding from First Nations	984,054	959,360	840,315
Miscellaneous			
Industry Training Secondary Schools	106,250	50,625	139,000
Instructional Cafeteria Revenue	152,977	72,000	138,799
French Monitors			21,145
First Nations Curriculum Project	10,734	12,593	11,730
Misc Fees and Grants	316,772	121,402	597,744
	<u>10,521,216</u>	<u>9,429,392</u>	<u>10,301,777</u>
RENTALS AND LEASES	1,304,655	1,289,243	1,222,560
INVESTMENT INCOME	341,633	300,000	387,514
TOTAL OPERATING REVENUE	<u>\$ 166,364,323</u>	<u>\$ 164,267,037</u>	<u>\$ 162,134,886</u>

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT
YEAR ENDED JUNE 30, 2011

Schedule A3

	2011	2011	2010
	ACTUAL	AMENDED ANNUAL BUDGET	ACTUAL
SALARIES			
Teachers	\$ 73,537,118	\$ 74,215,572	\$ 71,585,890
Principals and Vice Principals	10,034,668	9,797,006	9,707,051
Educational Assistants	13,724,924	13,933,998	13,813,948
Support Staff	15,179,395	15,739,207	15,178,784
Other Professionals	3,599,037	3,714,559	3,775,668
Substitutes	6,707,957	7,379,476	6,887,904
	<u>122,783,099</u>	<u>124,779,818</u>	<u>120,948,745</u>
EMPLOYEE BENEFITS	26,563,862	27,483,284	25,306,578
TOTAL SALARIES AND BENEFITS	<u>149,346,961</u>	<u>152,263,102</u>	<u>146,255,323</u>
SERVICES AND SUPPLIES			
Services	4,784,656	4,728,181	5,310,959
Student Transportation	936,624	1,040,808	1,033,692
Professional Development and Travel	762,378	1,124,983	703,898
Dues and Fees	130,136	115,696	104,492
Insurance	457,075	312,880	336,650
Supplies	4,724,621	17,850,920	6,131,578
Utilities	3,704,046	3,835,173	3,401,240
TOTAL SERVICES AND SUPPLIES	<u>15,499,536</u>	<u>29,008,641</u>	<u>17,022,509</u>
TOTAL OPERATING EXPENSE	<u>\$ 164,846,497</u>	<u>\$ 181,271,743</u>	<u>\$ 163,277,832</u>

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
 OPERATING FUND
 EXPENSE BY FUNCTION, PROGRAM AND OBJECT
 YEAR ENDED JUNE 30, 2011

	TEACHERS SALARIES	PRINCIPALS & VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	\$ 56,260,718	\$ 2,891,480	\$ 1,915,298	\$ 378,864	\$ 421,857	\$ 4,732,258	\$ 66,700,475
1.03 Career Programs	573,123	24,853	249,696	24,482	17,840	44,174	933,168
1.07 Library Services	1,559,949	65,276		390,878		57,881	2,073,984
1.08 Counselling	2,007,623	37,845				47,396	2,092,864
1.10 Special Education	7,835,858	701,676	10,073,878	422,158	152,774	919,468	19,905,813
1.30 English as a Second Language	934,150	38,974	683,121	46,684	62,177	115,492	1,890,598
1.31 Aboriginal Education	573,621	6,513	626,779	22,851	94,652	38,564	1,364,860
1.41 School Administration		8,021,921		3,285,078		88,853	9,405,852
1.60 Summer School	168,014	8,766	2,166	32,391		211,337	412,564
1.61 Continuing Education	825,089	81,617	21,480	103,560		27,901	1,059,647
1.62 Off Shore Students	2,856,466	4,061	90,147	314,033	715,295	232,076	4,212,078
1.64 Other				4,675			4,675
Total Function 1	73,434,511	9,882,982	13,663,566	5,025,654	1,484,595	6,314,063	109,845,371
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration		106,709		161,700	548,581	2,262	819,252
4.40 School District Governance				26,985	161,316		188,301
4.41 Business Administration				1,043,925	824,564	20,534	1,889,023
Total Function 4		106,709		1,232,610	1,534,461	22,796	2,896,576
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration	42,607	44,977	30,217	253,040	542,997	27,820	941,658
5.50 Maintenance Operations			31,141	8,040,198	56,984	218,488	8,346,811
5.52 Maintenance of Grounds				611,280		124,790	736,070
Total Function 5	42,607	44,977	61,358	8,904,518	599,981	371,098	10,024,539
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				16,613			16,613
Total Function 7				16,613			16,613
9 DEBT SERVICES (OPERATING)							
Total Function 9							
TOTAL FUNCTIONS 1 - 9	\$ 73,537,118	\$ 10,034,668	\$ 13,724,924	\$ 15,179,395	\$ 3,599,037	\$ 6,707,957	\$ 122,783,099

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
 OPERATING FUND
 EXPENSE BY FUNCTION, PROGRAM AND OBJECT
 YEAR ENDED JUNE 30, 2011

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
1 INSTRUCTION							
1.02 Regular Instruction	\$ 66,700,475	\$ 14,513,388	\$ 81,213,863	\$ 2,711,246	\$ 83,925,109	\$ 96,606,234	\$ 82,899,664
1.03 Career Programs	933,168	203,928	1,137,096	245,533	1,382,629	1,710,277	1,554,045
1.07 Library Services	2,073,984	457,383	2,531,367	158,169	2,689,556	2,833,227	2,635,312
1.08 Counselling	2,092,864	464,660	2,557,524	6,338	2,563,862	2,496,819	2,482,482
1.10 Special Education	19,805,813	4,292,520	24,198,333	759,240	24,957,573	27,135,384	25,007,286
1.30 English as a Second Language	1,890,598	406,755	2,297,353	94,108	2,391,461	2,505,289	2,355,328
1.31 Aboriginal Education	1,364,880	285,314	1,650,194	311,962	1,962,056	2,363,647	2,004,129
1.41 School Administration	9,405,852	1,995,820	11,391,672	323,592	11,715,264	11,778,027	11,550,984
1.60 Summer School	211,337	47,055	258,392	27,669	286,061	375,683	359,073
1.61 Continuing Education	1,059,647	232,812	1,292,459	176,232	1,468,691	1,435,284	1,588,452
1.62 Off Shore Students	4,212,078	886,117	5,098,195	1,526,884	6,625,059	6,526,955	5,967,352
1.64 Other	4,675	1,029	5,704	156	5,860	17,675	10,250
Total Function 1	109,845,371	23,776,781	133,622,152	6,341,029	139,963,181	155,784,501	138,415,337
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	819,252	153,808	973,060	74,515	1,047,575	1,136,014	1,010,184
4.40 School District Governance	186,301	8,850	197,151	81,163	278,314	296,487	276,118
4.41 Business Administration	1,889,023	374,820	2,263,843	454,768	2,718,611	2,768,390	2,806,092
Total Function 4	2,898,576	537,478	3,434,054	610,446	4,044,500	4,200,891	4,092,384
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration	941,658	169,526	1,111,184	530,724	1,641,908	1,809,050	1,554,393
5.50 Maintenance Operations	8,346,811	1,915,493	10,262,304	3,071,283	13,333,587	13,408,063	13,505,800
5.52 Maintenance of Grounds	736,070	160,929	896,999	373,725	1,270,724	1,204,719	1,323,498
5.56 Utilities	-	-	-	3,705,718	3,705,718	3,837,773	3,402,800
Total Function 5	10,024,539	2,245,948	12,270,487	7,881,450	19,951,937	20,258,605	19,786,483
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration	16,613	3,655	20,268	181	20,449	28,432	21,856
7.70 Student Transportation	-	-	-	866,430	866,430	988,314	961,962
Total Function 7	16,613	3,655	20,268	866,611	886,879	1,026,746	983,618
9 DEBT SERVICES (OPERATING)							
Total Function 9	-	-	-	-	-	-	-
TOTAL FUNCTIONS 1 - 9	\$ 122,783,099	\$ 26,563,862	\$ 149,346,961	\$ 15,499,536	\$ 164,846,487	\$ 181,271,743	\$ 163,277,832

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2011

Schedule A5

BALANCE, BEGINNING OF YEAR

Changes for the Year

Increase:

Decrease:

Net Changes for the Year

BALANCE, END OF YEAR

\$ _____

**SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
SPECIAL PURPOSE FUNDS
SUMMARY OF CHANGES
YEAR ENDED JUNE 30, 2011**

	MINISTRY OF EDUCATION DESIGNATED	OTHER	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 4,443,114	\$ 1,311,487	\$ 2,201,601		\$ 7,956,202
Add: Contributions Received					
Provincial Grants - Ministry of Education	3,819,069	3,772,955			7,591,344
Other	21,570	333,715	6,246,750		6,604,015
Investment Income	23,762	57,166	23,137		104,065
	3,864,401	4,163,836	6,271,667		14,299,424
Less: Allocated to Revenue	6,768,175	4,491,041	6,301,439		17,560,655
Recovered	10,281				10,281
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 1,529,079	\$ 983,582	\$ 2,172,029	\$ -	\$ 4,684,690
REVENUE AND EXPENSE					
REVENUE					
Provincial Grants - Ministry of Education	\$ 6,722,843	\$ 3,631,351			\$ 10,354,194
Other Revenue	21,570	609,186	6,278,302		6,909,058
Investment Income	23,762	50,504	23,137		97,403
	6,768,175	4,491,041	6,301,439		17,560,655
EXPENSE					
Salaries					
Teachers	885,824	368,601			1,254,425
Principals and Vice Principals	97,954	41,065			139,019
Educational Assistants	346,373	588,001	408		934,782
Support Staff	45,615	108,321			154,136
Other Professionals		133,086			133,086
Supplies	17,613	41,975	69,491		129,079
Employee Benefits	1,393,579	1,281,049	69,889		2,744,517
Services and Supplies	303,063	274,067	10,081		588,111
	3,619,200	2,935,025	6,221,459		12,775,784
	6,315,942	4,491,041	6,301,439		16,108,422
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	1,452,233	-	-	-	1,452,233
INTERFUND TRANSFERS					
Capital Assets Purchased	(1,452,233)				(1,452,233)
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
 SPECIAL PURPOSE FUNDS
 CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS
 YEAR ENDED JUNE 30, 2011

	207 Annual Facility Grant	250 Special Education Equipment	302 Special Education Technology	Fernbroke YCC	Ledger School	Hospital Teaching	Provincial Integration Support Program	TOTAL
DEFERRED CONTRIBUTIONS								
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 4,344,678	\$ 78,748	\$ -	\$ 4,011	\$ -	\$ 11,599	\$ 4,078	\$ 4,443,114
Add: Contributions Received								
Provincial Grants - Ministry of Education	1,786,733	42,685	742,151	636,448	117,462	57,657	453,753	3,819,889
Other	14,224			5,191			2,155	21,570
Investment Income	23,762							23,762
	1,804,719	42,685	742,151	643,639	117,462	57,657	455,908	3,864,421
Less: Allocated to Revenue	4,743,643	48,393	728,183	623,337	108,142	59,293	457,184	6,768,175
Recovered				352		7,127	2,802	10,281
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 1,405,754	\$ 73,040	\$ 13,968	\$ 23,961	\$ 9,320	\$ 3,036	\$ -	\$ 1,529,078
REVENUE AND EXPENSE								
REVENUE								
Provincial Grants - Ministry of Education	\$ 4,705,657	\$ 48,393	\$ 728,183	\$ 619,146	\$ 108,142	\$ 59,293	\$ 455,029	\$ 6,722,843
Other Revenue	14,224			5,191			2,155	21,570
Investment Income	23,762							23,762
	4,743,643	48,393	728,183	623,337	108,142	59,293	457,184	6,768,175
EXPENSE								
Salaries:								
Teachers			250,024	416,090	53,088	38,653	126,769	885,824
Principals and Vice Principals			36,903	30,067	5,545	2,877	22,562	97,954
Educational Assistants			240,527	3,655	21,043		81,148	346,373
Support Staff			18,537	10,144			17,134	45,815
Substitutes				17,232	361			17,613
Employee Benefits			545,991	477,188	80,057	42,730	247,613	1,393,579
Services and Supplies	3,291,410	48,393	115,036	107,166	18,060	9,725	53,076	3,633,863
	3,291,410	48,393	67,156	38,989	10,025	6,838	156,485	3,619,800
	3,291,410	48,393	728,183	623,337	108,142	58,293	457,184	5,315,942
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	1,452,233	-	-	-	-	-	-	1,452,233
INTERFUND TRANSFERS								
Capital Assets Purchased	(1,452,233)							(1,452,233)
	(1,462,233)							(1,462,233)
NET REVENUE (EXPENSE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
 SPECIAL PURPOSE FUNDS
 CHANGES IN OTHER SPECIAL PURPOSE FUNDS
 YEAR ENDED JUNE 30, 2011

	Scholarship Trust	Charitable Trust	Estate Trust	Community LINK	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	\$ 548,317	\$ 253,200	\$ 31,760	\$ 478,210	\$ 1,311,487
Add: Contributions Received					
Provincial Grants - Ministry of Education				3,772,255	3,772,255
Other	3,365	202,655		127,705	333,715
Investment Income	44,072		13,094		57,166
	47,427	202,655	13,094	3,899,960	4,163,136
Less: Allocated to Revenue	72,798	454,355	9,219	3,954,669	4,491,041
DEFERRED CONTRIBUTIONS, END OF YEAR	\$ 522,946	\$ 1,500	\$ 35,635	\$ 423,501	\$ 983,582
REVENUE AND EXPENSE					
REVENUE					
Provincial Grants - Ministry of Education				\$ 3,891,351	\$ 3,891,351
Other Revenue	28,726	454,355	2,787	123,318	608,186
Investment Income	44,072		8,432		50,504
	72,798	454,355	9,219	3,954,669	4,491,041
EXPENSE					
Salaries					
Teachers				368,601	368,601
Principals and Vice Principals				41,065	41,065
Educational Assistants				588,001	588,001
Support Staff				108,321	108,321
Other Professionals				133,086	133,086
Substitutes				41,975	41,975
Employee Benefits				1,281,049	1,281,049
Services and Supplies	72,798	454,355	9,219	274,967	274,967
	72,798	454,355	9,219	2,398,653	2,935,025
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS					
INTERFUND TRANSFERS					
NET REVENUE (EXPENSE)	\$	\$	\$	\$	\$

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
 CAPITAL FUND
 CAPITAL ASSETS
 YEAR ENDED JUNE 30, 2011

	SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
COST, BEGINNING OF YEAR	\$ 10,833,717	\$ 242,004,949	\$ 7,358,453	\$ 548,616	\$ 367,716	\$ 2,577,999	\$ 263,691,450
Changes for the Year							
Increase:							
Purchases from:							
Deferred Contributions - Bylaw		1,835,063	80,348				1,915,411
Operating Fund		1,347,844	492,976	55,923		499,162	1,048,061
Special Purpose Funds		18,270,990	363,212			104,389	1,452,233
Transferred from Work in Progress		21,453,897	936,536	55,823		603,551	18,634,202
Decrease:							
Deemed Disposals			566,740		12,136	936,976	1,515,852
			566,740		12,136	936,976	1,515,852
COST, END OF YEAR	10,833,717	263,459,845	7,728,249	604,539	355,580	2,244,574	285,225,505
WORK IN PROGRESS, END OF YEAR		88,611					88,611
COST AND WORK IN PROGRESS, END OF YEAR	\$ 10,833,717	\$ 263,547,457	\$ 7,728,249	\$ 604,539	\$ 355,580	\$ 2,244,574	\$ 285,314,116
ACCUMULATED AMORTIZATION, BEGINNING OF YEAR							
Changes for the Year							
Increase: Amortization for the Year	\$ 97,195,065	\$ 3,090,011	\$ 3,090,011	\$ 169,995	\$ 101,489	\$ 1,213,080	\$ 101,769,640
Decrease:							
Deemed Disposals	5,533,568	782,672	782,672	57,658	79,543	575,955	7,023,396
ACCUMULATED AMORTIZATION, END OF YEAR	\$ 102,728,633	\$ 3,305,943	\$ 3,305,943	\$ 227,653	\$ 162,896	\$ 852,059	\$ 107,277,184
CAPITAL ASSETS - NET	\$ 10,833,717	\$ 160,819,824	\$ 4,422,306	\$ 376,886	\$ 192,684	\$ 1,392,515	\$ 178,036,932

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
 CAPITAL FUND
 CAPITAL ASSETS - WORK IN PROGRESS
 YEAR ENDED JUNE 30, 2011

	BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
WORK IN PROGRESS, BEGINNING OF YEAR	\$ 1,186,964	\$ 14,132			\$ 1,201,096
Changes for the Year					
Increase					
Deferred Contributions - Bylaw	16,875,416	344,407			17,219,823
Deferred Contributions - Other	297,221	4,673			301,894
	<u>17,172,637</u>	<u>349,080</u>	-	-	<u>17,521,717</u>
Decrease					
Transferred to Capital Assets	18,270,990	363,212			18,634,202
	<u>18,270,990</u>	<u>363,212</u>	-	-	<u>18,634,202</u>
Net Changes for the Year	(1,098,353)	(14,132)			(1,112,485)
WORK IN PROGRESS, END OF YEAR	\$ 88,611	\$ -	\$ -	\$ -	\$ 88,611

CAPITAL FUND
DEFERRED CAPITAL CONTRIBUTIONS
YEAR ENDED JUNE 30, 2011

	BYLAW CAPITAL	OTHER PROVINCIAL	OTHER CAPITAL	TOTAL CAPITAL
DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR	\$ 97,039,559	\$ 19,747,009	\$ 1,073,985	\$ 117,860,553
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Capital Additions	1,915,411			1,915,411
Transferred from Work in Progress	18,379,529		254,673	18,634,202
	<u>20,294,940</u>	<u>-</u>	<u>254,673</u>	<u>20,549,613</u>
Decrease				
Amortization of Deferred Capital Contributions	4,110,657	572,817	32,783	4,716,257
Long-Term Lease Revenue Recognition		44,016		44,016
	<u>4,110,657</u>	<u>616,833</u>	<u>32,783</u>	<u>4,760,273</u>
Net Changes for the Year	<u>16,184,283</u>	<u>(616,833)</u>	<u>221,890</u>	<u>15,789,340</u>
DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	<u>\$ 113,223,842</u>	<u>\$ 19,130,176</u>	<u>\$ 1,295,875</u>	<u>\$ 133,649,893</u>
WORK IN PROGRESS, BEGINNING OF YEAR	\$ 1,159,706	\$ 41,390		\$ 1,201,096
Changes for the Year				
Increase				
Transferred from Deferred Contributions - Work In Progress	17,219,823	47,221	254,673	17,521,717
	<u>17,219,823</u>	<u>47,221</u>	<u>254,673</u>	<u>17,521,717</u>
Decrease				
Transferred to Deferred Capital Contributions	18,379,529		254,673	18,634,202
	<u>18,379,529</u>	<u>-</u>	<u>254,673</u>	<u>18,634,202</u>
Net Changes for the Year	<u>(1,159,706)</u>	<u>47,221</u>	<u>-</u>	<u>(1,112,485)</u>
WORK IN PROGRESS, END OF YEAR	<u>\$ -</u>	<u>\$ 88,611</u>	<u>\$ -</u>	<u>\$ 88,611</u>
TOTAL DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	<u>\$ 113,223,842</u>	<u>\$ 19,218,787</u>	<u>\$ 1,295,875</u>	<u>\$ 133,738,504</u>

**SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
CAPITAL FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2011**

	BYLAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
BALANCE, BEGINNING OF YEAR	\$ (97,998)	\$ 7,368,800				\$ 7,270,802
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education		295,401				20,565,417
Other		62,731				285,401
Investment Income		1,300,211				62,731
Transfer from Bylaw Capital - Willows Seismic Upgrade					250,000	1,300,211
Donation to Victoria High School Farey Technical Addition					4,673	250,000
Equipment Sale Proceeds Central Seismic Upgrade					254,673	4,673
Decrease:						
Transferred to DCC - Capital Additions	1,915,411					1,915,411
Transferred to DCC - Work in Progress	17,219,823	47,221			254,673	17,521,717
Transfer to MOE Restricted Capital - Willows Seismic Upgrade	1,300,211					1,300,211
	20,435,445	47,221			254,673	20,737,339
	129,972	1,601,122				1,731,094
Net Changes for the Year	\$ 31,974	\$ 8,969,922	\$ -	\$ -	\$ -	\$ 9,001,896
BALANCE, END OF YEAR						

**CAPITAL FUND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2011**

	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE
BALANCE, BEGINNING OF YEAR	\$ 44,081,255		\$ 44,061,255
Changes for the Year			
Amortization of Deferred Capital Contributions	4,716,257		4,716,257
Interfund Transfers - Capital Assets Purchased	2,500,294		2,500,294
Amortization of Capital Assets	(7,023,396)		(7,023,396)
Long Term Lease Annual Revenue Recognition	44,016		44,016
Net Changes for the Year	<u>237,171</u>	-	<u>237,171</u>
BALANCE, END OF YEAR	<u>\$ 44,298,426</u>	-	<u>\$ 44,298,426</u>



OFFICE OF THE
SECRETARY-TREASURER

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PHONE (250) 475-4106 FAX (250) 475-4110

TO: BOARD OF EDUCATION

FROM: George J. Ambeault
Secretary-Treasurer

DATE: September 19, 2011

RE: **Schedules as Required by the Financial Information Act
for the period July 01, 2010 to June 30, 2011**

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 2010/2011 period.

The schedules, as required, have been completed for the year ended June 30, 2011, and include:

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

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

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

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

IT IS RECOMMENDED:

**THAT THE BOARD APPROVES THE SCHEDULES AS
REQUIRED BY THE FINANCIAL INFORMATION ACT FOR
THE PERIOD JULY 01, 2010 TO JUNE 30, 2011.**



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

Schedules as required by

The Financial Information Act

For the period July 01, 2010 to June 30, 2011

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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

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SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 61	NAME OF SCHOOL DISTRICT Greater Victoria	YEAR 2010/2011
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 George Ambeault		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, 2011

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 19, 2011
SIGNATURE OF SUPERINTENDENT	DATE SIGNED September 19, 2011
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED September 19, 2011

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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 19, 2011

George J. Ambeault
Secretary-Treasurer
September 19, 2011

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

SCHEDULE OF DEBTS

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

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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, 2011

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

ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
ALPHA, CATHERINE	TRUSTEE	\$ 17,424.00	\$ 1,590.32
FERRIS, W. THOMAS	TRUSTEE, CHAIRPERSON	\$ 20,424.00	\$ 2,485.81
HOLLAND, JIM	TRUSTEE	\$ 17,424.00	\$ 710.60
HORSMAN, BEVERLY	TRUSTEE	\$ 17,424.00	\$ 2,044.49
LEONARD, ELAINE	TRUSTEE	\$ 17,424.00	\$ -
MCEVOY, MICHAEL	TRUSTEE	\$ 17,424.00	\$ 1,322.40
ORCHERTON, PEG	TRUSTEE	\$ 17,424.00	\$ 1,036.37
PITRE, DAVID	TRUSTEE, VICE CHAIRPERSON	\$ 18,924.00	\$ 3,705.75
YOUNG, JOHN	TRUSTEE	\$ 17,424.00	\$ -
TOTAL, ELECTED OFFICIALS		\$ 161,316.00	\$ 12,895.74

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

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

NAME	POSITION	REMUNERATION	EXPENSES
ADAMS, DONALD	TEACHER	\$ 76,011.62	\$ -
ADAMS, MIKE	TEACHER	\$ 84,414.72	\$ -
AERTS, THOMAS	PRINCIPAL	\$ 105,504.99	\$ -
AILEEN, CAROL	TEACHER	\$ 86,689.86	\$ -
AKERLY-BOHAKER, PATRICIA	TEACHER	\$ 78,390.10	\$ -
ALBERS, LESLIE	TEACHER	\$ 76,893.77	\$ -
ALEXANDER, SCOTT	TEACHER	\$ 85,951.01	\$ -
ALLEN, MURRAY	PRINCIPAL	\$ 97,982.98	\$ -
AMATO, PILAR	MARKETING & STUDENT SUPPORT, INTERNATIONAL STUDENT PROGRAM	\$ 82,115.59	\$ 909.64
AMBEAULT, GEORGE	SECRETARY TREASURER	\$ 169,917.11	\$ 13,987.69
AMBERY, BARBARA	TEACHER	\$ 76,941.63	\$ -
ANDERSON, JAMES	TEACHER	\$ 92,187.63	\$ -
ANDREWS, KENNETH	PRINCIPAL	\$ 105,118.01	\$ 601.30
ARMSTRONG, KATHRYN	TEACHER	\$ 81,639.60	\$ -
ATKINSON, CLAIRE	TEACHER	\$ 84,524.04	\$ -
ATKINSON, PETER	TEACHER	\$ 77,093.29	\$ -
ATTERBURY, JOHN	TEACHER	\$ 75,912.02	\$ -
BACKHOUSE, DAVID	TEACHER	\$ 77,093.90	\$ -
BACON, BEVERLY	TEACHER	\$ 83,913.92	\$ -
BAILEY, DANA	TEACHER	\$ 77,322.02	\$ -
BAINS, GINA	TEACHER	\$ 76,912.55	\$ -
BALABUCH, ALLISON	TEACHER	\$ 76,492.76	\$ -
BARKER, BRYN	TEACHER	\$ 84,524.00	\$ -
BARNES, MITCHELL	TEACHER	\$ 86,687.31	\$ -
BARSS, TIM	TEACHER	\$ 90,053.18	\$ -
BASI, ROB	TEACHER	\$ 77,287.22	\$ -
BEAUCAGE, DOMINIQUE	TEACHER	\$ 85,894.03	\$ -
BECK, BRENDA-LEE	TEACHER	\$ 75,993.66	\$ -
BEECH, GARY	TEACHER	\$ 76,450.28	\$ -
BELANGER, JEAN	TEACHER	\$ 77,069.05	\$ -
BELL, JAMES	TEACHER	\$ 76,913.72	\$ -
BELL, SHERRI	ASSOCIATE SUPERINTENDENT	\$ 131,593.40	\$ 9,544.97
BEMBRIDGE, TERESA	TEACHER	\$ 84,483.99	\$ 2,110.48
BENDER, ALEX	TEACHER	\$ 78,268.44	\$ -
BENDER, LOIS	PRINCIPAL	\$ 97,248.94	\$ 913.84
BENNETT, CHERYL	TEACHER	\$ 83,583.20	\$ -
BENNETT, STEPHEN	DISTRICT PRINCIPAL, EDUCATIONAL STAFFING	\$ 116,481.63	\$ 477.04
BENNETT, WILLO	TEACHER	\$ 76,120.36	\$ -
BENSON, HEATHER	TEACHER	\$ 84,423.17	\$ -
BERGSTROM, KATHRYN	TEACHER	\$ 76,409.91	\$ -
BERRY, JONATHON	TEACHER	\$ 85,205.75	\$ -
BERUBE, MARIE-FRANCE	TEACHER	\$ 78,047.39	\$ -
BESSE, CATHY	TEACHER	\$ 83,153.08	\$ -
BEST, PATRICIA	TEACHER	\$ 78,218.51	\$ -
BIGALKY, BEVIN	TEACHER	\$ 84,396.66	\$ 620.51
BLAIR, ANDREA	TEACHER	\$ 77,745.32	\$ -
BLECIC, KEVIN	TEACHER	\$ 85,673.12	\$ -
BLOUIN, LORI	TEACHER	\$ 85,481.86	\$ -
BOLAND, GRANT	VICE PRINCIPAL	\$ 99,714.70	\$ -
BOLDT, COLIN	TEACHER	\$ 81,693.05	\$ -
BOULDING, SHAWN	PRINCIPAL	\$ 103,615.76	\$ 1,385.21

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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
BOWES, DOUGLAS	ASSISTIVE TECHNOLOGY CONSULTANT, SET BC	\$ 80,337.68	\$ 4,264.10
BRADSHAW, TIM	TEACHER	\$ 78,630.32	\$ -
BRAIN, TANI-LAUREEN	TEACHER	\$ 84,051.26	\$ -
BRAULT, DANIELLE	TEACHER	\$ 83,250.02	\$ -
BREMAUD, FREDERIC	TEACHER	\$ 77,456.23	\$ -
BRIGIDEAR, KARIAN	VICE PRINCIPAL	\$ 88,658.15	\$ 925.58
BRISDON, GARRETT	SEC VICE PRINCIPAL	\$ 100,574.39	\$ 913.84
BROOKER, DEREK	TEACHER	\$ 78,293.83	\$ -
BROOKES, KIERSTEN	TEACHER	\$ 84,502.26	\$ -
BROWN, RICHARD	TEACHER	\$ 84,414.73	\$ 395.91
BROWN, SUE	TEACHER	\$ 75,986.70	\$ -
BROWNE, DIANNE	TEACHER	\$ 83,913.89	\$ 354.04
BUDGELL, MELINDA	TEACHER	\$ 83,605.45	\$ -
BURGERS, SIMON	VICE PRINCIPAL	\$ 100,659.37	\$ 913.84
BURLESON, WENDY	TEACHER	\$ 77,104.35	\$ -
BURLEY, LORI	PRINCIPAL	\$ 102,793.62	\$ 436.80
BUTLER, PATRICIA	TEACHER	\$ 76,798.79	\$ -
CAIN, SHADRICK	TEACHER	\$ 76,098.16	\$ -
CAIRNS, LAURIE	VICE PRINCIPAL	\$ 90,282.32	\$ 1,513.49
CALDERWOOD, COLLEEN	TEACHER	\$ 85,783.19	\$ -
GALDWELL, HAROLD	VICE PRINCIPAL	\$ 99,422.44	\$ -
CAMPBELL, BARBARA	TEACHER	\$ 82,848.83	\$ -
CAMPBELL, COLIN	TEACHER	\$ 84,319.49	\$ -
CAMPBELL, JULIE	TEACHER	\$ 78,548.40	\$ -
CAMPBELL, MARILYN	VICE PRINCIPAL	\$ 89,318.67	\$ 2,517.72
CAMPBELL, TRENT	TEACHER	\$ 82,044.00	\$ -
CAPELLI, GIULIA	TEACHER	\$ 78,105.63	\$ -
CARDLE, JOSEPH	PRINCIPAL	\$ 104,856.48	\$ 436.80
CARMICHAEL, ALLAN	TEACHER	\$ 78,568.55	\$ -
CARMICHAEL, RODERICK	TEACHER	\$ 75,912.03	\$ -
CARRUTH, JUDITH	TEACHER	\$ 84,053.52	\$ 10.00
CARTER, DOUGLAS	TEACHER	\$ 84,423.20	\$ -
CARTER, JERRY	TEACHER	\$ 76,512.37	\$ -
CHAN, NORMA	TEACHER	\$ 76,977.20	\$ -
CHAPIN, MONICA	TEACHER	\$ 76,887.50	\$ -
CHARLTON, ALANA	PRINCIPAL	\$ 116,979.84	\$ 1,529.83
CHIAPPETTA, MARY	TEACHER	\$ 84,524.04	\$ 2,002.22
CHOW, DENISE	TEACHER	\$ 85,057.29	\$ -
CHRISTIANSON, WALTER	TEACHER	\$ 80,601.24	\$ -
CHRISTOFF, PATRICK	TEACHER	\$ 79,808.69	\$ -
CICCONE, TERESA	TEACHER	\$ 84,414.77	\$ -
CLARK, ALAN	TEACHER	\$ 84,638.53	\$ -
CLASSEN, KATHLEEN	TEACHER	\$ 76,887.59	\$ -
CLAZIE, SCOTT	VICE PRINCIPAL	\$ 89,082.21	\$ 477.04
CLEMENTS, OWEN	TEACHER	\$ 76,994.38	\$ -
COCKING, NIGEL	TEACHER	\$ 84,484.86	\$ -
COEY, HEATHER	TEACHER	\$ 85,800.37	\$ -
COFLIN, JOHN	TEACHER	\$ 83,913.91	\$ 324.48
COHEN, MELODIE	TEACHER	\$ 84,314.13	\$ -
COLANTONIO, SAVERIO	TEACHER	\$ 84,584.68	\$ -
CONDIE, RICHEL	TEACHER	\$ 83,957.20	\$ -
CONROD, KAREN	TEACHER	\$ 76,493.10	\$ -
CONROD, ROGER	TEACHER	\$ 85,377.65	\$ -
COOPER, CAROL	TEACHER	\$ 76,062.31	\$ -
CORMIER, JASON	TEACHER	\$ 75,693.69	\$ -
CORMIER, KYLE	DIRECTOR, HUMAN RESOURCES	\$ 125,030.53	\$ 4,164.12
COTTIER, SUSAN	TEACHER	\$ 83,918.28	\$ -
COUGHLIN, CAMMY	PRINCIPAL	\$ 100,405.75	\$ 1,733.42
COURVILLE, DEBORAH	ASSOCIATE SUPERINTENDENT	\$ 121,321.05	\$ 3,688.44
CRISP, ALEXANDER	TEACHER	\$ 84,414.75	\$ -
CRISTANTE, KOLETTE	TEACHER	\$ 76,116.39	\$ -
CRLJENKOVIC, CHRISTINA	TEACHER	\$ 75,148.99	\$ -
CROCKER, GARY	TEACHER	\$ 77,070.25	\$ -
CULLEN, AUDRA	TEACHER	\$ 82,550.50	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011

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
CUSHING, DEBORAH	MANAGER, LABOUR RELATIONS	\$ 83,108.10	\$ 3,435.70
CUTHERT, PAUL	TEACHER	\$ 84,235.47	\$ -
DAGG, JODI	TEACHER	\$ 77,479.57	\$ -
DANN, RONALD	TEACHER	\$ 84,023.61	\$ -
DAVIS, JEFFREY	MARKETING & STUDENT SUPPORT, INTERNATIONAL STUDENT PROGRAM	\$ 79,018.78	\$ 1,607.15
DE JONG, JACQUELINE	TEACHER	\$ 84,437.00	\$ -
DE MEDEIROS, ALEXANDER	TEACHER	\$ 84,540.15	\$ -
DE NAT, BRENT	PRINCIPAL	\$ 102,356.89	\$ 1,711.16
DI LALLA, YETA	TEACHER	\$ 76,413.03	\$ -
DICK, JANA	VICE PRINCIPAL	\$ 88,544.36	\$ 2,126.75
DICKSON, CHRIS	TEACHER	\$ 76,494.05	\$ -
DIETIKER, MARTHA	TEACHER	\$ 84,423.18	\$ -
DISHAW, CECILIA	TEACHER	\$ 77,028.48	\$ -
DODD, MICHAEL	TEACHER	\$ 76,967.54	\$ -
DOHERTY, KIRK	TEACHER	\$ 87,287.69	\$ -
DOLAN, ELAINE	ELEM PRINCIPAL	\$ 101,507.32	\$ 436.80
DOUGAN, SHERRY	TEACHER	\$ 77,540.79	\$ 89.00
DOYLE, DWAYNE	VICE PRINCIPAL	\$ 93,006.32	\$ 952.69
DUNCAN, PATRICK	ASSOCIATE SUPERINTENDENT	\$ 130,906.88	\$ 14,828.56
DUPUIS, NICOLE	TEACHER	\$ 76,588.37	\$ -
DUVAL, ROGER	TEACHER	\$ 76,011.53	\$ -
DUYNDAM, JEFFREY	VICE PRINCIPAL	\$ 79,582.44	\$ 587.32
EADIE, BARBARA	TEACHER	\$ 84,392.94	\$ -
EDWARDS, KAREN	TEACHER	\$ 77,893.98	\$ -
EDWARDS, SHAWN	TEACHER	\$ 77,392.72	\$ -
EDWARDS, TERRENCE	PRINCIPAL	\$ 101,612.89	\$ 1,010.48
ELLISON, PETER	TEACHER	\$ 76,915.91	\$ 56.00
ENFIELD, SUSAN	TEACHER	\$ 85,582.85	\$ 795.00
ENGLISH, SHARON	VICE PRINCIPAL	\$ 89,326.05	\$ 1,186.80
ENRIGHT, ROBERT	TEACHER	\$ 77,557.53	\$ -
ERSOY, CHRISTINE	TEACHER	\$ 84,818.70	\$ -
EVANCHIEW, TODD	TEACHER	\$ 76,109.11	\$ -
EVANS, KAREN	TEACHER	\$ 78,370.40	\$ -
EWALD, HELENA	TEACHER	\$ 75,855.36	\$ -
EWART, PAMELA	TEACHER	\$ 84,064.02	\$ -
FABRI, SANDRA	TEACHER	\$ 76,487.50	\$ -
FALLS, DOUGLAS	TEACHER	\$ 77,310.64	\$ -
FALLS, PATRICIA	PRINCIPAL	\$ 115,138.56	\$ 723.80
FARAGO, PATRICIA	TEACHER	\$ 84,502.18	\$ -
FAST, RICHARD	TEACHER	\$ 86,036.77	\$ -
FAUST, GLEN	TEACHER	\$ 76,619.03	\$ -
FAWCETT, INGRID	TEACHER	\$ 83,419.66	\$ 1,178.51
FAWCETT, JOHN	DISTRICT PRINCIPAL, STUDENT SUPPORT SERVICES	\$ 114,356.84	\$ 1,734.38
FEILDERS, SUSAN	TEACHER	\$ 76,568.95	\$ -
FELLMAN, JULIA	VICE PRINCIPAL	\$ 89,411.64	\$ 436.80
FERGUSON, BRUCE	TEACHER	\$ 85,808.47	\$ -
FERREIRA, PHILIP	TEACHER	\$ 82,609.36	\$ -
FERRIER, DAVID	TEACHER	\$ 76,913.84	\$ -
FIELDER, BARBARA	TEACHER	\$ 76,537.86	\$ -
FITZGERALD, KATE	TEACHER	\$ 76,968.40	\$ -
FLELLO, DAVID	TEACHER	\$ 85,823.27	\$ -
FLETCHER, KENNETH	TEACHER	\$ 90,430.09	\$ -
FLETCHER, PATRICIA	TEACHER	\$ 76,804.56	\$ -
FOGELKLOU, TONY	TEACHER	\$ 76,319.08	\$ -
FOREMAN, ERIKA	TEACHER	\$ 76,994.43	\$ -
FOREST, MICHELLE	SPEECH & LANGUAGE PATHOLOGIST	\$ 81,171.71	\$ 18.02
FORSTER, PETER	TEACHER	\$ 78,268.33	\$ -
FOX, MARILYN	TEACHER	\$ 76,938.02	\$ -
FRANCESCHINI, DIANE	TEACHER	\$ 76,108.99	\$ -
FRASER, GERRY	TEACHER	\$ 96,816.06	\$ -
FRASER, MICHAEL	TEACHER	\$ 84,611.63	\$ -
FRENCH, ADRIAN	TEACHER	\$ 103,539.63	\$ -
GAIPTMAN, JOHN	SUPERINTENDENT OF SCHOOLS	\$ 200,704.58	\$ 9,556.48
GAIPTMAN, SHAROYNE	VICE PRINCIPAL	\$ 102,538.15	\$ 2,299.21
GALE, SHARON	TEACHER	\$ 76,494.30	\$ -

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011

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
GAME, NANCY	TEACHER	\$ 76,011.53	\$ -
GARLINGE, ED	TEACHER	\$ 81,113.40	\$ -
GAROST, GREGORY	TEACHER	\$ 77,895.14	\$ -
GAUK, MARLENE	TEACHER	\$ 76,934.61	\$ -
GAUVREAU, CARMEN	VICE PRINCIPAL	\$ 89,763.68	\$ -
GENUIST, ANNE	TEACHER	\$ 76,913.71	\$ -
GEORGE, ANN	TEACHER	\$ 83,610.82	\$ -
GEORGE, CORRINNA	TEACHER	\$ 82,152.98	\$ -
GIESBRECHT, CARTER	VICE PRINCIPAL	\$ 98,905.15	\$ 780.57
GIRARD, CRAIG	TEACHER	\$ 78,287.01	\$ -
GNOCATO, BETTY	TEACHER	\$ 82,663.58	\$ -
GODFREY, ERIKA	PRINCIPAL	\$ 102,693.39	\$ 634.60
GORAL, JOANNE	TEACHER	\$ 77,473.64	\$ -
GORDON, THOMAS	TEACHER	\$ 77,013.22	\$ -
GRAF, LUCINDA	TEACHER	\$ 84,590.01	\$ -
GRANT, HEATHER	TEACHER	\$ 77,015.81	\$ -
GRAY, JOHN	TEACHER	\$ 84,611.41	\$ -
GREEN, DANNY	TEACHER	\$ 77,069.12	\$ -
GREENE, BEN	TEACHER	\$ 85,904.23	\$ -
GREENWOOD, MICHAEL	TEACHER	\$ 77,702.95	\$ -
GREW, CATHERINE	TEACHER	\$ 75,161.44	\$ -
GREW, KEITH	TEACHER	\$ 87,760.99	\$ -
GRIFFIN, RICHARD	TEACHER	\$ 90,795.71	\$ -
GRIGOR, KAREN	TEACHER	\$ 84,404.59	\$ -
GROOT, CHUCK	TEACHER	\$ 86,003.62	\$ -
GROSS, ANGELA	TEACHER	\$ 76,460.16	\$ -
GRUBB, MARGARET	TEACHER	\$ 82,003.59	\$ -
GUILBAULT, PAMELA	TEACHER	\$ 81,569.51	\$ 2,401.22
GUILLEMETTE, THERESE	TEACHER	\$ 77,093.13	\$ -
GUIZZO, CAROLINE	TEACHER	\$ 76,093.98	\$ -
GUIZZO, MARKO	TEACHER	\$ 77,093.70	\$ -
GUSTAFSON, ROSANNA	TEACHER	\$ 83,413.07	\$ -
GYBELS, ALLAN	TEACHER	\$ 75,912.09	\$ -
HAINSWORTH, LEXE	TEACHER	\$ 75,841.01	\$ -
HAM, BRUCE	TEACHER	\$ 78,326.05	\$ -
HAMILTON, JULIE	TEACHER	\$ 76,412.95	\$ -
HAMILTON, PAUL	ASSISTIVE TECHNOLOGY CONSULTANT, SET BC	\$ 84,396.34	\$ 5,578.21
HAMM, LAURIE	VICE PRINCIPAL	\$ 80,031.10	\$ 215.00
HANNAH, MARION	TEACHER	\$ 75,459.80	\$ -
HANSEN, JAMES	PRINCIPAL	\$ 97,808.64	\$ 1,535.71
HANSEN, ULLA	TEACHER	\$ 84,510.99	\$ -
HARDING, DONNA	DISTRICT PRINCIPAL, SPECIAL EDUCATION	\$ 128,687.48	\$ 1,083.15
HARDY, BARBARA	PRINCIPAL	\$ 99,976.86	\$ 477.04
HARRIS, MURRAY	VICE PRINCIPAL	\$ 80,701.59	\$ 662.29
HARRISON, JUDY	PRINCIPAL	\$ 119,876.93	\$ 1,599.40
HARRISON, NANCY	PSYCHOLOGIST	\$ 80,883.31	\$ 953.31
HARRISON, SUSAN	TEACHER	\$ 76,660.47	\$ -
HARROWER, CATHERINE	TEACHER	\$ 76,811.46	\$ -
HARTE, CINDY	VICE PRINCIPAL	\$ 88,177.81	\$ 1,648.87
HARVEY, CHRIS	ASSOCIATE SUPERINTENDENT	\$ 75,986.83	\$ 1,516.26
HARWOOD, CATHERINE	PSYCHOLOGIST	\$ 89,817.61	\$ 2,059.99
HARWOOD, SUZANNE	SPEECH & LANGUAGE PATHOLOGIST	\$ 80,258.46	\$ 2,491.63
HASLER, VICTORIA	TEACHER	\$ 80,736.76	\$ -
HAWKER, BARBARA	TEACHER	\$ 75,999.05	\$ 92.33
HAWKINS, GILLIAN	TEACHER	\$ 85,611.29	\$ -
HAZON, NAOMI	VICE PRINCIPAL	\$ 80,693.52	\$ 3,333.83

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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
HEAD, MARY	TEACHER	\$ 76,809.96	\$ -
HEBB, LISA	TEACHER	\$ 84,423.09	\$ -
HEISLER, STEPHEN	TEACHER	\$ 79,225.07	\$ -
HELM, AARON	TEACHER	\$ 76,994.36	\$ -
HENDRA, TANNIS	TEACHER	\$ 84,039.46	\$ -
HIGGINS, DEBORRA	TEACHER	\$ 78,165.30	\$ -
HITCHCOCK, DAPHNE	TEACHER	\$ 84,421.34	\$ 2,420.51
HO, JENNIFER	TEACHER	\$ 82,784.23	\$ -
HOLDEN, TRUDY	TEACHER	\$ 95,606.21	\$ 233.42
HOLOB, WENDY	PRINCIPAL	\$ 104,843.65	\$ -
HOLT, HOLLY	VICE PRINCIPAL	\$ 90,772.49	\$ 2,208.36
HORNE, KENNETH	TEACHER	\$ 84,497.23	\$ -
HOSOKAWA, JANET	TEACHER	\$ 85,754.11	\$ -
HOUSE, ROBERT	PRINCIPAL	\$ 110,870.58	\$ 35.00
HOVIS, DAVID	PRINCIPAL	\$ 95,103.70	\$ 1,574.38
HOWARD, NELLIE	TEACHER	\$ 83,999.45	\$ -
HOWLEY, SEAMUS	DIRECTOR, FACILITIES	\$ 120,725.29	\$ 5,282.10
HUNTER, PETER	TEACHER	\$ 85,319.42	\$ -
HUSTON, WENDY	TEACHER	\$ 82,257.81	\$ -
IRETON ROACH, MARJORIE	TEACHER	\$ 84,523.96	\$ -
ISAAC, RITA	TEACHER	\$ 83,832.06	\$ -
IVES, IRENE	VICE PRINCIPAL	\$ 91,705.65	\$ -
JANZEN, BARRY	TEACHER	\$ 84,130.64	\$ 1,673.85
JARDINE, DANIEL	TEACHER	\$ 76,985.50	\$ -
JEE, NORMA	TEACHER	\$ 76,893.25	\$ -
JOHNSON, BRETT	PRINCIPAL	\$ 105,132.99	\$ 3,333.12
JOHNSON, JASON	TEACHER	\$ 77,586.82	\$ -
JOHNSON, NEAL	TEACHER	\$ 77,038.01	\$ -
JOHNSTON, PETER	TEACHER	\$ 75,957.46	\$ -
JORGENSEN, READ	VICE PRINCIPAL	\$ 90,759.83	\$ -
JORY, MEGAN	TEACHER	\$ 83,964.99	\$ -
KANEEN, RANDY	DISTRICT PRINCIPAL, LEARNING INITIATIVES	\$ 107,577.74	\$ 3,365.83
KARIM, KASSAM	TEACHER	\$ 82,664.40	\$ -
KAVANAGH FITCH	TEACHER	\$ 76,812.96	\$ -
KEENAN, PATRICIA	TEACHER	\$ 76,994.48	\$ -
KELLY, BRENT	PRINCIPAL	\$ 103,606.06	\$ 477.04
KELLY, LAURA	TEACHER	\$ 76,494.04	\$ -
KELLY, MARY	TEACHER	\$ 83,620.84	\$ -
KENNEDY, MELANIE	TEACHER	\$ 84,538.95	\$ -
KENNEL, GYNNIS	TEACHER	\$ 82,550.39	\$ -
KERR, DAWNA	TEACHER	\$ 77,112.99	\$ -
KHOSLA, GAUTAM	VICE PRINCIPAL	\$ 99,714.69	\$ 638.02
KIDD, BERNARD	TEACHER	\$ 77,901.15	\$ -
KILBANK, ROBERT	TEACHER	\$ 77,976.10	\$ -
KIND, CINDY	TEACHER	\$ 80,680.26	\$ -
KING, RONALD	TEACHER	\$ 78,613.84	\$ -
KIRKWOOD, SCOTT	TEACHER	\$ 76,893.30	\$ -
KNOKE, LEONARD	TEACHER	\$ 76,887.72	\$ -
KOLEBA, JANE	TEACHER	\$ 85,390.98	\$ -
KOWALSKY, LINDA	TEACHER	\$ 83,576.21	\$ -
KREYE, DONALD	TEACHER	\$ 80,686.64	\$ 471.56
KUCHER, AMELITA	TEACHER	\$ 78,309.00	\$ -
LAFLECHE, MAUREEN	TEACHER	\$ 84,423.23	\$ 2,057.35
LAM, ROBIN	TEACHER	\$ 77,118.66	\$ 115.00
LANGSTON, JANET	VICE PRINCIPAL	\$ 98,521.87	\$ 2,481.13
LASER, DEBRA	ASSOCIATE SECRETARY-TREASURER	\$ 126,565.95	\$ 4,025.99
LAWSON, GILLIAN	VICE PRINCIPAL	\$ 90,670.96	\$ 499.82
LAYNE, LAWRENCE	TEACHER	\$ 76,889.08	\$ -
LE BLANC, DEBRA	MANAGER, PAYROLL & BENEFITS	\$ 98,675.81	\$ 4,702.16
LEE, LESLIE	PRINCIPAL	\$ 100,302.28	\$ 1,611.80
LEGERE, CEAN	TEACHER	\$ 76,968.36	\$ -
LEGG, STEVEN	TEACHER	\$ 75,911.82	\$ 310.58
LEISCHNER, MARK	TEACHER	\$ 83,502.45	\$ -

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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
LENNIE, HELEN	TEACHER	\$ 92,634.22	\$ -
LENNIE, MAUREEN	TEACHER	\$ 77,013.26	\$ -
LEVESQUE, GABRIEL	TEACHER	\$ 76,075.24	\$ -
LEWIS, VAUGHAN	TEACHER	\$ 83,468.96	\$ -
LIDSTONE, MARIANNE	TEACHER	\$ 76,447.00	\$ -
LINNELL, DEBORAH	TEACHER	\$ 76,412.87	\$ -
LITMAN, JANE	TEACHER	\$ 85,678.69	\$ 1,376.72
LIVERNOCHE, MARIE	TEACHER	\$ 83,548.17	\$ -
LONG, JO-ANNE	TEACHER	\$ 85,791.84	\$ -
LONGLAND, NANCY	TEACHER	\$ 76,412.86	\$ -
LONGPRE, MARION	TEACHER	\$ 76,808.23	\$ -
LOUGHTON, JACQUELINE	TEACHER	\$ 91,305.58	\$ -
LOUIS, DAPHNE	TEACHER	\$ 78,797.64	\$ -
LOUKES, JEFFREY	TEACHER	\$ 85,298.24	\$ -
LUCHIES, KEVIN	PRINCIPAL	\$ 117,120.39	\$ 477.03
LUTTER, JOHANNES	CARPENTER FOREMAN	\$ 75,530.81	\$ -
MACAULAY, BARBARA	TEACHER	\$ 75,212.77	\$ -
MACDONALD, JENNIFER	VICE PRINCIPAL	\$ 91,818.27	\$ 477.04
MACDONALD, SUZANNE	TEACHER	\$ 83,913.89	\$ -
MACDONALD, WENDY	TEACHER	\$ 76,813.02	\$ -
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$ 103,269.45	\$ 1,871.52
MACISAAC, MELANIE	TEACHER	\$ 83,413.03	\$ 72.08
MACKIE, CAROLE	TEACHER	\$ 76,679.43	\$ -
MACKIE, DEBRA	DISTRICT VICE PRINCIPAL, SPECIAL EDUCATION	\$ 90,075.30	\$ 3,709.24
MACPHERSON, IAN	TEACHER	\$ 76,808.12	\$ -
MAGNIN, FERNAND	TEACHER	\$ 76,890.09	\$ -
MANN, STEPHANIE	TEACHER	\$ 81,667.09	\$ -
MANN, TARJEET	PRINCIPAL	\$ 101,923.72	\$ 1,846.25
MANTAI, MEIKE	TEACHER	\$ 76,412.90	\$ -
MARCHAND, DEBRA	TEACHER	\$ 76,988.40	\$ 300.00
MARCHI, JEFF	TEACHER	\$ 77,016.39	\$ -
MARINI, ANNE	TEACHER	\$ 84,284.05	\$ -
MARK, MAUREEN	TEACHER	\$ 77,067.46	\$ -
MARKS, TIM	TEACHER	\$ 77,013.39	\$ -
MARLEY, EMMA	VICE PRINCIPAL	\$ 89,646.06	\$ 438.80
MARQUARDT, MARTIN	TEACHER	\$ 84,398.39	\$ -
MARSHALL, DIANE	PRINCIPAL	\$ 102,688.39	\$ 1,138.65
MARTELL, DALE	TEACHER	\$ 77,093.02	\$ -
MARTIN, KATHRYN	TEACHER	\$ 76,487.53	\$ -
MAS, JUDY	COORDINATOR, LANGUAGES & MULTICULTURALISM	\$ 103,977.87	\$ 1,245.70
MASINI, DAVID	TEACHER	\$ 76,912.43	\$ -
MASUCH, BRIAN	TEACHER	\$ 76,821.45	\$ -
MASUCH, DAWN	TEACHER	\$ 75,912.06	\$ -
MATHESON, CHERYL	TEACHER	\$ 76,913.74	\$ -
MATTHEWS, JANICE	PRINCIPAL	\$ 103,179.24	\$ 93.63
MAXWELL, HELEN	TEACHER	\$ 84,562.54	\$ -
MCCBEATH, DIANE	TEACHER	\$ 76,727.51	\$ -
MCCARTHY, DAVID	TEACHER	\$ 76,512.41	\$ -
MCCARTNEY, SEAN	VICE PRINCIPAL	\$ 92,079.65	\$ 913.84
MCCRIMMON, MARILYN	TEACHER	\$ 84,161.31	\$ -
MCDOUGALL, CAROL	TEACHER	\$ 83,413.01	\$ -
MCEWEN, JANICE	TEACHER	\$ 77,370.05	\$ -
MCGARVA, GLYNIS	TEACHER	\$ 83,611.18	\$ -
MCINNES, CHRISTINE	TEACHER	\$ 78,375.74	\$ -
MCINTYRE, HILARY	TEACHER	\$ 76,833.55	\$ -
MCKINNON, BRIAN	TEACHER	\$ 76,993.33	\$ -
MCMILLAN, DANNY	TEACHER	\$ 76,799.57	\$ -
MCNALLY, DIANE	TEACHER	\$ 81,996.32	\$ -
MCVIE, ELAINE	VICE PRINCIPAL	\$ 91,727.51	\$ 2,068.03

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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
MEIDINGER, HEATHER	VICE PRINCIPAL	\$ 90,101.23	\$ 1,943.84
MELVIN, ELLEN	TEACHER	\$ 84,611.68	\$ -
MILBURN, LOUISE	TEACHER	\$ 84,108.00	\$ 750.48
MILLER, GLENN	ASSISTANT SUPERVISOR OPERATIONS	\$ 97,510.86	\$ 5,893.23
MILLER, RAYMOND	VICE PRINCIPAL	\$ 96,631.46	\$ 35.00
MITCHELL, GORDON	VICE PRINCIPAL	\$ 100,456.27	\$ -
MITCHELL, JEFFREY	PRINCIPAL	\$ 100,861.07	\$ -
MITCHELL, JOANNE	ALLIED SPECIALIST	\$ 79,365.14	\$ 1,028.24
MONTGOMERY, DONNA	TEACHER	\$ 75,993.63	\$ -
MOODLEY, VIVA	TEACHER	\$ 83,538.15	\$ -
MOORE, AUDREY	TEACHER	\$ 79,872.46	\$ -
MOORHOUSE, LYNNE	PRINCIPAL	\$ 92,060.45	\$ 477.04
MOREAU, JOYCE	TEACHER	\$ 76,892.03	\$ -
MORRIS, DIANA	TEACHER	\$ 85,016.44	\$ -
MULRONEY, MARIA	TEACHER	\$ 77,408.68	\$ -
MUNRO, MAUREEN	VICE PRINCIPAL	\$ 100,098.78	\$ -
MURPHY, WANDA	TEACHER	\$ 84,507.76	\$ -
MURRAY, CHRISTIAN	TEACHER	\$ 76,994.37	\$ -
MYLES, KEITH	TEACHER	\$ 88,194.77	\$ -
MYLES, WILLIAM	TEACHER	\$ 84,502.37	\$ 35.00
NAHAS, JEANINE	TEACHER	\$ 78,514.51	\$ -
NAUGHTON, NADINE	VICE PRINCIPAL	\$ 89,633.54	\$ (95.20)
NEILY, NANCY	TEACHER	\$ 76,265.66	\$ -
NELSON, NELLA	COORDINATOR ABORIGINAL NATIONS EDUCATION	\$ 94,713.04	\$ 4,806.25
NEWELL, DAVID	TEACHER	\$ 80,448.89	\$ 590.00
NICOLSON, JOANNE	TEACHER	\$ 76,644.73	\$ -
NIGH, CHERYL	TEACHER	\$ 82,462.75	\$ -
NILSEN, ANNE	VICE PRINCIPAL	\$ 89,095.12	\$ 1,663.84
NOHR, DEBORAH	TEACHER	\$ 77,461.58	\$ -
NORBURY, SHERRI	TEACHER	\$ 84,642.23	\$ -
NORRIS-JONES, DEAN	TEACHER	\$ 85,910.08	\$ 336.80
NYHAN, KELLY	TEACHER	\$ 75,804.02	\$ -
O'DORNAN, SHARON	ASSISTIVE TECHNOLOGY CONSULTANT, SET BC	\$ 81,180.77	\$ 1,350.91
O'RYAN, JENNIFER	TEACHER	\$ 77,019.97	\$ -
ORME, GEOFFREY	TEACHER	\$ 84,551.56	\$ -
PACKFORD, KEN	TEACHER	\$ 78,341.51	\$ -
PANTALEO, PAUL	TEACHER	\$ 84,423.01	\$ 1,746.21
PARENT, EDWARD	TEACHER	\$ 78,412.99	\$ -
PARIS, MARIE	VICE PRINCIPAL	\$ 86,212.57	\$ 325.72
PARKER, ROB	PRINCIPAL	\$ 104,257.60	\$ 452.80
PARKINSON, DONNA	TEACHER	\$ 77,502.15	\$ -
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$ 86,652.86	\$ 913.84
PEETS, DOREEN	TEACHER	\$ 76,487.67	\$ -
PENNELL, EDWARD	DIRECTOR, INFORMATION TECHNOLOGY	\$ 118,735.84	\$ 9,455.24
PENNER, MICHAEL	TEACHER	\$ 77,001.99	\$ -
PENTY, ALAN	TEACHER	\$ 77,325.32	\$ -
PHELAN, MICHAEL	PRINCIPAL	\$ 105,296.38	\$ 776.41
PHILLIPS, SUSAN	TEACHER	\$ 84,414.69	\$ 750.00
PIERCY, DAVID	TEACHER	\$ 84,401.48	\$ -
PILLAY, KOGIE	TEACHER	\$ 78,299.37	\$ -
PITRE, PHILLIP	VICE PRINCIPAL	\$ 98,877.91	\$ 2,465.29
PLINT, VIVIAN	TEACHER	\$ 76,894.35	\$ 138.56
POHL, BRENDA	TEACHER	\$ 75,994.18	\$ -
POLUCH, ALEXANDRA	TEACHER	\$ 76,813.01	\$ -
PONCHET, THIERRY	TEACHER	\$ 77,894.59	\$ -
POPOVIC, DARINKA	TEACHER	\$ 77,312.70	\$ -
POULAIN, LOUIS	TEACHER	\$ 76,592.43	\$ -

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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
POWELL, DAVID	TEACHER	\$ 77,317.49	\$ -
POY, GREGORY	TEACHER	\$ 85,712.04	\$ -
PRESTON-BAIN, MARVELLA	TEACHER	\$ 92,041.70	\$ 2,126.24
PSAILA, KEITH	TEACHER	\$ 77,093.82	\$ -
PSAILA, LYNDA	TEACHER	\$ 76,118.08	\$ -
QUAST, BRADY	TEACHER	\$ 77,050.07	\$ -
QUAST, JEREMY	TEACHER	\$ 91,134.49	\$ -
RACANSKY, BETH	TEACHER	\$ 76,604.26	\$ -
RACANSKY, PETER	TEACHER	\$ 76,593.75	\$ -
RAHN, LANA	TEACHER	\$ 84,502.26	\$ -
RANDALL-WILLIAMS, JOANNE	TEACHER	\$ 75,996.26	\$ -
RATSOY, CARL	TEACHER	\$ 82,464.29	\$ -
RATZKA, MARIA	TEACHER	\$ 76,789.55	\$ -
RAVENHILL, DAVID	TEACHER	\$ 79,312.54	\$ 145.75
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$ 85,016.65	\$ -
REID, BRUCE	TEACHER	\$ 76,887.59	\$ -
REID, JUDITH	PRINCIPAL	\$ 114,770.18	\$ 487.20
REID, LORNA	TEACHER	\$ 83,913.90	\$ -
REID, MICHELLE	TEACHER	\$ 77,017.95	\$ -
REINTJES, MIKKI	TEACHER	\$ 83,913.87	\$ -
RENARD, GAIL	TEACHER	\$ 75,912.06	\$ -
RENAULT, RICHARD	ASSISTANT SUPERVISOR FACILITIES	\$ 78,772.78	\$ 2,422.80
RENYARD, TAMMY	VICE PRINCIPAL	\$ 97,998.45	\$ 1,086.40
RICHARDSON, ANDREW	TEACHER	\$ 76,913.72	\$ -
RIEMER, LINDA	TEACHER	\$ 75,946.84	\$ -
RIMMER, KELLY	TEACHER	\$ 76,494.21	\$ -
ROBERTS, COLIN	PRINCIPAL	\$ 116,738.00	\$ 477.04
ROBERTS, COLLEEN	TEACHER	\$ 78,573.01	\$ -
ROBERTS-JOHNSON, TREACY	PRINCIPAL	\$ 102,209.53	\$ 4,228.80
ROBINSON, JUNE	TEACHER	\$ 76,887.54	\$ 432.95
ROGERS, DENNIS	TEACHER	\$ 84,396.38	\$ -
ROSS, DARLENE	TEACHER	\$ 83,841.19	\$ -
ROSS, DIANNE	TEACHER	\$ 76,968.35	\$ -
ROSS, JEREMY	VICE PRINCIPAL	\$ 100,590.49	\$ 436.80
ROSS, LEONARD	TEACHER	\$ 84,396.38	\$ -
ROSS, PADDY	TEACHER	\$ 76,996.20	\$ -
ROSS-ETKIN, BEVERLEY	TEACHER	\$ 76,064.92	\$ -
ROSSATO, LOREDANA	TEACHER	\$ 76,412.90	\$ -
ROSSATO, MARIZA	TEACHER	\$ 76,412.87	\$ -
ROUX, FRANCOISE	TEACHER	\$ 84,023.18	\$ -
ROY, JANINE	PRINCIPAL	\$ 103,269.45	\$ 466.30
RUD, LANA	TEACHER	\$ 75,994.32	\$ -
RUSHTON, BRENDA	TEACHER	\$ 82,384.60	\$ -
RUTHERFORD, SCOTT	TEACHER	\$ 77,117.22	\$ -
SAKIYAMA, DALE	TEACHER	\$ 77,093.87	\$ -
SANDERSON, CINDY	VICE PRINCIPAL	\$ 89,763.63	\$ 2,705.33
SAPSFORD, BARBARA	TEACHER	\$ 76,092.95	\$ -
SAPSFORD, PAUL	TEACHER	\$ 77,093.04	\$ -
SARTON, KATHLEEN	TEACHER	\$ 75,957.48	\$ -
SAVAGE, CATHY	TEACHER	\$ 76,919.01	\$ -
SAVAGE, COLIN	TEACHER	\$ 84,484.01	\$ -
SCARBOROUGH, SUSANNE	TEACHER	\$ 78,167.30	\$ 127.31
SCHACTMAN, RHONDA	TEACHER	\$ 76,694.00	\$ -
SCHIPPERS, MARK	TEACHER	\$ 84,050.85	\$ -
SCHNEIDER, JONATHAN	TEACHER	\$ 76,618.88	\$ -
SCHROEDER, TODD	TEACHER	\$ 75,128.79	\$ -
SCHWAB, CLARK	TEACHER	\$ 87,091.14	\$ -
SCHWARTZ, ROBERT	TEACHER	\$ 75,979.26	\$ -
SCHWARZ, RENE	TEACHER	\$ 77,095.67	\$ -

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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
SCIGLIANO, LUCIANO	PRINCIPAL	\$ 103,605.52	\$ 1,220.96
SCOTNEY, CATHERINE	TEACHER	\$ 82,657.07	\$ -
SCOTT, DAVID	DIRECTOR, INTERNATIONAL STUDENT PROGRAM	\$ 123,685.84	\$ 3,624.75
SCOTT, WILLIAM	TEACHER	\$ 87,782.75	\$ -
SEABERG, MICHA	TEACHER	\$ 77,846.92	\$ 140.00
SEEDORF-HARMUTH, DONNA	SPEECH & LANGUAGE PATHOLOGIST	\$ 81,159.05	\$ 705.15
SEGUL, MARGARET	TEACHER	\$ 82,044.22	\$ -
SEGUL, MARY ELLEN	TEACHER	\$ 83,996.13	\$ -
SEKHA, BALRAJ	TEACHER	\$ 76,968.30	\$ -
SHEFFER, LOUISE	PRINCIPAL	\$ 100,617.43	\$ 1,157.17
SHEFFER, MICHAEL	TEACHER	\$ 77,013.28	\$ -
SHERSTOBITOFF, TAMMY	VICE PRINCIPAL	\$ 102,911.75	\$ -
SHORTT, DAVID	TEACHER	\$ 76,993.73	\$ -
SHYPITKA, BRENDA	TEACHER	\$ 76,593.03	\$ -
SIMONSON, ERIC	TEACHER	\$ 84,414.90	\$ -
SIMPSON, CONNIE	TEACHER	\$ 83,996.35	\$ -
SIMPSON, CORRINA	TEACHER	\$ 84,502.35	\$ -
SIMPSON, DEBORAH	TEACHER	\$ 85,544.30	\$ -
SIMPSON, JANET	TEACHER	\$ 85,775.90	\$ -
SIVERTSON, GREG	TEACHER	\$ 81,151.23	\$ -
SKILLINGS, BARBARA	TEACHER	\$ 76,894.92	\$ -
SKINNER, ANDREA	TEACHER	\$ 84,050.72	\$ -
SLATER, BERT	TEACHER	\$ 81,859.46	\$ -
SMITH, PATRICIA	TEACHER	\$ 77,874.73	\$ -
SMITH, SANDY	TEACHER	\$ 77,088.76	\$ -
SMITH, SCOTT	VICE PRINCIPAL	\$ 89,338.77	\$ 436.80
SMITH, STUART	TEACHER	\$ 76,912.62	\$ -
SMITH, TERRI	VICE PRINCIPAL	\$ 90,231.70	\$ 1,186.80
SMITH, DARREN	TEACHER	\$ 84,502.29	\$ -
SOLES, JIM	SUPERVISOR OF BUILDING PROJECTS	\$ 99,555.44	\$ 4,228.39
SOMERS, EDWARD	TEACHER	\$ 85,883.51	\$ 288.32
SORBOE, GLENN	TEACHER	\$ 78,006.01	\$ -
SOUBIRAN, YVES	TEACHER	\$ 77,171.62	\$ -
SOWARD, SANDRA	TEACHER	\$ 84,470.31	\$ -
SOWARD, STUART	TEACHER	\$ 76,111.78	\$ -
SPRAY, TIM	TEACHER	\$ 85,446.99	\$ -
SPRIGG, RICHARD	VICE PRINCIPAL	\$ 97,679.48	\$ 477.04
SRAN, STEVE	TEACHER	\$ 76,939.35	\$ -
STAR, MICHAEL	TEACHER	\$ 77,016.60	\$ -
STATHAM, MARION	TEACHER	\$ 82,038.31	\$ -
STEED, PETER	TEACHER	\$ 86,338.97	\$ -
STEELE, REBECCA	TEACHER	\$ 77,482.27	\$ -
STEVENS, RYAN	TEACHER	\$ 76,996.28	\$ -
STEVENSON, PAUL	VICE PRINCIPAL	\$ 92,207.91	\$ 1,554.03
STRAITH, JULIE	TEACHER	\$ 84,993.40	\$ -
STRICKLAND, DEAN	TEACHER	\$ 76,917.65	\$ -
STROM, KIMBERLEY	VICE PRINCIPAL	\$ 93,071.62	\$ 1,193.84
SUNDHER, SANJAI	TEACHER	\$ 77,035.20	\$ 436.80
SUTTON, TRENA	TEACHER	\$ 78,212.97	\$ 89.00
SWAIN, DEBRA	TEACHER	\$ 84,396.29	\$ -
SWAN, LINDSAY	VICE PRINCIPAL	\$ 89,768.95	\$ 883.00
SZATMARY, STEVE	TEACHER	\$ 80,563.18	\$ -
TAGHAOUSSI, MARC	TEACHER	\$ 82,683.81	\$ -
TATE, LINDA	TEACHER	\$ 84,111.59	\$ -
TAUSON, AL	TEACHER	\$ 78,420.62	\$ -
TAYLOR, BARBARA	VICE PRINCIPAL	\$ 89,602.07	\$ 2,680.57
TENNING, CATHLEEN	TEACHER	\$ 80,705.37	\$ -
TETRAULT, LISE	TEACHER	\$ 81,083.40	\$ -
THACKER, RIINA	TEACHER	\$ 76,487.51	\$ -
THAIN, JOAN	VICE PRINCIPAL	\$ 101,186.45	\$ -
THATCHER, GORDON	TEACHER	\$ 92,618.63	\$ -
THIERBACH, RICHARD	TEACHER	\$ 94,416.70	\$ 590.00
THOMAS, BRUCE	TEACHER	\$ 77,013.59	\$ -
THOMAS, SCOTT	PRINCIPAL	\$ 102,894.73	\$ 388.00
THOMSON, DAVID	PRINCIPAL	\$ 118,531.72	\$ 436.80
THORNE, FLORIEN	MANAGER, FINANCIAL SERVICES	\$ 108,487.99	\$ -
THORSON, TOM	PRINCIPAL	\$ 101,949.28	\$ 477.04
THURBIDE, CAMERON	TEACHER	\$ 77,093.77	\$ -
TISSARI, JANET	TEACHER	\$ 81,550.30	\$ 12.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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
TOLEIKIS, STEVEN	TEACHER	\$ 84,314.06	\$ -
TRACE, KIM	MANAGER, HUMAN RESOURCES	\$ 83,004.01	\$ 990.88
TREACHER, BONNIE	TEACHER	\$ 78,294.46	\$ -
TRENCHARD, LEANN	TEACHER	\$ 84,510.99	\$ -
TROFIMUK, MARYANNE	PRINCIPAL	\$ 103,899.25	\$ 2,405.57
TROZZO, CINDY	TEACHER	\$ 76,412.88	\$ -
TRUMPY, CARRIE	VICE PRINCIPAL	\$ 95,686.73	\$ 1,890.08
TURNBULL, THOMAS	TEACHER	\$ 79,280.26	\$ 181.00
UPTON, KATHERINE	PRINCIPAL	\$ 103,880.91	\$ 677.26
VAN DUYYENVOORDE, JEANNY	TEACHER	\$ 76,575.61	\$ -
VAN GYLSWYK, DONNA	TEACHER	\$ 76,887.56	\$ -
VERHAGEN, MICHAEL	TEACHER	\$ 76,995.72	\$ -
VITALE, WILLIAM	TEACHER	\$ 77,038.55	\$ 121.46
VRANJES, TOMO	TEACHER	\$ 84,002.27	\$ -
WAGNER, NORMAN	TEACHER	\$ 78,755.87	\$ -
WALDIE, JODY	PRINCIPAL	\$ 101,211.29	\$ 436.80
WALKER, OMDREA	TEACHER	\$ 77,700.99	\$ -
WALKER, RALPH	VICE PRINCIPAL	\$ 99,852.14	\$ -
WALKER, ROSS	SUPERVISOR OF CONSTRUCTION	\$ 98,765.72	\$ 2,391.45
WALKER, WILLIAM	TEACHER	\$ 76,412.85	\$ -
WALLACE, JAMES	TEACHER	\$ 76,812.90	\$ -
WALTON, CAROL	TEACHER	\$ 84,023.16	\$ 938.70
WARRENDER, CONNIE	TEACHER	\$ 84,115.75	\$ 1,303.13
WEAR, LARA	TEACHER	\$ 83,913.86	\$ -
WEHNER, DENISE	TEACHER	\$ 79,183.49	\$ 1,138.49
WENDORF, TERRY	TEACHER	\$ 85,671.26	\$ 425.92
WESTBY, LEOLA	TEACHER	\$ 76,093.62	\$ -
WESTERGARD, CHERYL	TEACHER	\$ 84,478.73	\$ 277.82
WESTINGHOUSE, JODI	TEACHER	\$ 76,722.85	\$ -
WESTON, MAUREEN	PRINCIPAL	\$ 101,923.97	\$ 1,377.63
WHEELER, STEWART	TEACHER	\$ 85,939.58	\$ 123.42
WHITTEN, DEBORAH	PRINCIPAL	\$ 90,924.24	\$ 913.84
WICKES, THERESA	PRINCIPAL	\$ 102,542.86	\$ 716.80
WIGHTMAN, DENIS	TEACHER	\$ 86,609.02	\$ -
WILSON, DOUGLAS	TEACHER	\$ 77,117.42	\$ -
WILSON, MICHAEL	TEACHER	\$ 77,083.88	\$ -
WILSON, ROSA	TEACHER	\$ 76,593.32	\$ -
WINSTONE, LEONA	TEACHER	\$ 76,983.69	\$ -
WITHERS, JOAN	TEACHER	\$ 75,912.22	\$ -
WONG, JOANNE	TEACHER	\$ 85,532.00	\$ -
WOOSTER, ELAINE	VICE PRINCIPAL	\$ 92,115.83	\$ -
WYGERGANGS, JOZETTE	TEACHER	\$ 83,996.24	\$ -
YORK, ALLEN	TEACHER	\$ 85,918.28	\$ -
YORK, MARGARET	TEACHER	\$ 78,840.94	\$ 72.80
YOUNG, DAVID	TEACHER	\$ 76,482.76	\$ -
ZARUK, JILLIAN	TEACHER	\$ 84,313.96	\$ -
ZIMMER, RIENOLD	DISTRICT VICE PRINCIPAL, INTERNATIONAL STUDENT PROGRAM	\$ 150,888.32	\$ 465.34
TOTAL, EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000		\$ 50,157,723.13	\$ 272,567.19
TOTAL, EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS		\$79,015,319.40	\$146,523.48
TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS		\$ 129,173,042.53	\$ 419,090.67
CONSOLIDATED TOTAL - REMUNERATION PAID		\$ 129,334,358.53	\$ 431,996.41
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN			\$6,534,180.29

This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Section 8.*

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

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 2010-2011. The agreement represented six months salary.

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

**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
TST TEAM CONSULTING LTD	\$64,473.05
4REFUEL	\$30,653.37
ACME SUPPLIES LTD	\$289,690.18
ACRODEX	\$69,881.06
ADT SECURITY SERVICES CANADA INC	\$65,566.71
ALBRITE LIGHTING LTD	\$28,321.19
ALLIANCE ENGINEERING WORKS LTD	\$74,965.61
ALPHA ROOFING & SHEET METAL LTD	\$109,780.28
AMAZON.COM	\$30,746.86
APEX STEEL & GAS LTD	\$83,972.08
APPLE CANADA INC	\$64,232.74
ATHLONE TRAVEL (OAK BAY) LTD	\$39,580.58
AV SOLUTIONS	\$42,117.60
BARAGAR ENTERPRISES LTD	\$30,604.00
BARTLETT TREE EXPERTS	\$27,931.88
BAYSIDE MECHANICAL LTD	\$174,643.83
BC FERRY SERVICES INC	\$75,665.42
BC HYDRO & POWER AUTHORITY	\$1,229,346.43
BC TECHNOLOGY FOR LEARNING SOCIETY	\$41,375.00
BC TRANSIT	\$27,207.01
BCSTA	\$75,552.56
BELL CANADA	\$47,902.51
BOARDWALK COMMUNICATIONS	\$723,630.11
BOLEN BOOKS LTD	\$49,126.58
BRAD COOK'S HI-PERFORMANCE HOCKEY	\$27,808.00
BRASS AND WOODWIND SHOP	\$32,344.60
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$274,547.36
BURRMECH CONSULTANTS INC.	\$88,480.00
CAMOSUN COLLEGE	\$87,540.46
CANADA SAFEWAY	\$27,800.26
CANON CANADA INC	\$386,358.84
CAPITAL CITY PAVING	\$119,791.79
CEI ARCHITECTURE PLANNING	\$1,070,232.38
CHARLESWORTH, MAXINE	\$58,800.00
CHENELIERE EDUCATION	\$87,358.71
CHEVRON CANADA LTD	\$228,796.40
CHINOOK POWER VAC	\$61,096.00
CHOW LOW HAMMOND ARCHITECTS INC	\$89,079.84
CLEARLITE GLASS LTD	\$32,304.01
COASTAL INSTALLATIONS (PREFAB)	\$43,019.20
COLIN TAYLOR PROFESSIONAL CORPORATION	\$25,478.09
COLUMBIA FIRE & SAFETY LTD	\$25,510.00
COMMISSIONAIRES	\$31,337.61
COMPASS GROUP CANADA	\$36,112.16
CORPORATION OF THE CITY OF VICTORIA	\$349,248.86
CORPORATION OF THE DISTRICT OF SAANICH	\$28,059.03
COSTCO WHOLESALE	\$25,602.57
COUGAR PACIFIC SYSTEMS CORPORATION	\$218,199.79
COUTTS PULVER	\$78,088.83
DANCIN TIMBER WORKS	\$25,088.00
DELL COMPUTER CORPORATION	\$218,880.02
DNH WOODWORKS LTD.	\$129,334.79
DON MANN EXCAVATING LTD	\$48,763.34
DYTRICE SOLUTION	\$64,116.64
EDUCAN INSTITUTIONAL FURNITURE	\$185,413.27
EMCO LIMITED	\$43,898.11

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

**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
ENTERTAINMENT PUBLICATIONS	\$34,930.68
ESQUIMALT NATION	\$45,000.00
EVOLUTION PRESENTATION TECHNOLOGIES	\$76,770.43
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,003,730.43
FAIRWAY MARKET	\$63,547.08
FLYNN CANADA LIMITED	\$713,920.38
FOLLETT LIBRARY SERVICES	\$31,521.56
FOLLETT SOFTWARE COMPANY	\$34,652.81
FOOD FOR THOUGHT CATERING COMPANY	\$31,295.24
FORTISBC ENERGY (VANCOUVER ISLAND)	\$1,800,337.78
FRIESENS	\$36,059.44
FUTURE SHOP	\$26,993.90
FUTUREBOOK YEARBOOKS INC	\$70,434.11
G.P.S. TURF DRAINS INC	\$45,036.65
GARDEN CITY TRANSPORTATION LTD	\$488,004.93
GARRAWAY, GARY	\$28,133.49
GARYALI ARCHITECT INC	\$1,036,581.92
GENERAL PAINT LTD	\$84,456.61
GO ROWING & PADDLING ASSOCIATION	\$47,159.23
H.L. DEMOLITION & WASTE MANAGEMENT LTD	\$85,347.67
HABITAT SYSTEMS INCORPORATED	\$71,148.72
HARRIS & COMPANY	\$51,532.47
HEATHERBRAE BUILDERS CO LTD	\$15,318,752.66
HENNEBERRY ELECTRICAL CONTRACT	\$93,946.93
HOMETOWN TEAM & CORPORATE SALES	\$51,695.55
HOT HOUSE PIZZA	\$48,976.31
HOULE ELECTRIC LIMITED	\$137,387.02
IBM CANADA LTD	\$86,551.34
INSURANCE CORPORATION OF BC	\$44,252.00
IPF CONSULTING INC	\$101,495.80
ISLAND ASPHALT LIMITED	\$147,876.99
ISLAND BLUE PRINT CO LTD	\$41,404.42
ISLAND SAW & TOOL COMPANY	\$30,812.12
ISLAND TRACTOR SUPPLY	\$29,042.18
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$104,545.98
JORDANS CONTRACT SALES LTD	\$55,973.51
JOSTENS	\$89,829.48
K P M G	\$50,400.00
KALEIDOSCOPE THEATRE	\$28,462.00
LADICK & ASSOCIATES	\$42,751.63
LARSEN MUSIC	\$40,405.99
LEHIGH MATERIALS	\$30,572.83
LEVELTON CONSULTANTS LTD	\$61,345.38
LEXMARK CANADA INC	\$35,525.81
LONDON DRUGS	\$44,559.20
LONG & MCQUADE LIMITED	\$72,394.79
LUMBERWORLD OPERATIONS LTD	\$71,117.31
LVISSAA	\$70,061.45
MCGRAW-HILL RYERSON LTD	\$62,629.40
MOLONEY PAINTING LTD	\$25,371.27
MONK OFFICE SUPPLY LTD	\$559,040.28
MUNICIPAL PENSION PLAN	\$2,776,332.03
MUNROS BOOKSTORE LTD	\$28,536.81
NATIONAL CAR & TRUCK RENTAL	\$65,460.88
NELSON EDUCATION LTD	\$96,642.77

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

**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
O'CONNOR, DR SHELLY	\$40,000.00
OAK BAY RECREATION	\$39,845.98
OCEAN CONCRETE	\$50,150.53
OUT OF THE BLUE DESIGNS	\$202,145.32
OXFORD UNIVERSITY PRESS	\$37,555.72
PACIFIC AUDIO WORKS	\$35,074.52
PACIFIC BLINDS & DRAPES	\$31,707.99
PACIFIC BLUE CROSS	\$1,641,346.36
PACIFIC CARBON TRUST	\$170,305.52
PACIFIC CONTROLS LIMITED	\$27,799.92
PANAGO	\$39,754.98
PARKER JOHNSTON INDUSTRIES LTD	\$252,060.77
PASSION SPORTS	\$25,903.71
PEARSON EDUCATION CANADA	\$99,182.68
PIERCY, SANDI	\$73,419.49
PIMLOTTS SPORTING GOODS LTD	\$36,685.83
PPC WORLDWIDE CANADA	\$101,224.20
PRAIRIECOAST EQUIPMENT	\$26,977.87
PRICES SECURITY CENTRE LOCK DIVISION	\$44,467.37
PUBLIC EDUCATION BENEFITS TRUST	\$888,822.80
PYE CONSTRUCTION LTD	\$62,577.13
QUANTUM MURRAY LP	\$73,123.43
RECTEC INDUSTRIES INC	\$46,398.24
REIMER HARDWOODS LTD	\$57,939.15
RIPTIDE COMPUTER RESOURCES	\$85,368.43
ROBINSON & ROBINSON INC	\$25,788.00
ROCKY POINT ENGINEERING LTD	\$124,481.89
ROGERS AT&T	\$152,996.73
RYZUK GEOTECHNICAL	\$57,602.47
S R B EDUCATION SOLUTIONS	\$153,196.26
SAANICH WATER DEPARTMENT	\$170,260.12
SAANICHTON DEVELOPMENT LTD	\$224,773.92
SAFETY FIRST & FOREMOST	\$27,199.15
SAUNDERS BOOK COMPANY	\$36,032.40
SCHOLASTIC BOOK FAIRS	\$66,940.09
SCHOLASTIC CANADA LTD	\$65,645.77
SCHOOL DISTRICT #62 (SOOKE)	\$57,301.80
SCHOOL HOUSE TEACHING SUPPLIES	\$139,681.54
SCHOOL SPECIALTY CANADA	\$79,916.86
SCHOOLHOUSE PRODUCTS INC	\$142,029.34
SCHOOLS PROTECTION PROGRAM	\$66,849.83
SCIENTIFIC LEARNING	\$27,401.94
SET-BC	\$37,639.00
SHANAHANS LIMITED	\$40,244.86
SHARE CANADA	\$28,978.66
SHARP'S AUDIO-VISUAL	\$174,180.80
SHORELINE COMMUNITY SCHOOL ASSOCIATION	\$41,863.03
SOFTCHOICE CORPORATION	\$52,237.60
SONGHEES FIRST NATION	\$95,085.00
SPEEDTREK INTERNATIONAL COURIERS	\$55,843.56
STAPLES	\$31,755.20
STARLINE ARCHITECTURAL WINDOWS	\$31,928.52
STONESTREET CAFE	\$30,807.69
STUART HARDWOOD FLOORS	\$30,240.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

**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
SUBWAY SANDWICH SHOP	\$73,573.18
SUPREME LEARNING	\$30,689.66
SUTTLE RECREATION INC	\$29,304.80
TALCORE WALLS & CEILINGS LTD	\$51,477.31
TBG SEISMIC CONSULTANTS LTD	\$212,431.03
TEACHERS PENSION PLAN	\$12,513,389.55
TEAM SALES	\$66,101.89
TEAM SKYLINE SPORTS LTD	\$52,587.32
TECH DATA CANADA CORPORATION	\$53,016.36
TELDON PRINT MEDIA	\$40,458.19
TELUS	\$191,211.33
THIRDWAVE BUS SERVICES	\$793,764.85
THRIFTY FOODS	\$285,508.65
THYSSENKRUPP VICTORIA	\$86,340.24
TOP QUALITY FLOORING LTD	\$34,146.47
TREMCO, A DIVISION OF RPM CANADA	\$89,768.00
TRUFFLES CATERING	\$637,268.64
TSS TOTAL SAFETY SERVICES INC	\$75,976.45
UNISOURCE CANADA INC	\$169,152.15
UNITECH CONSTRUCTION MANAGEMENT	\$169,950.62
UNITED ENGINEERING LIMITED	\$41,687.61
UNITED LIBRARY SERVICES INC	\$39,438.71
VAN ISLE CONTAINER SALES & REN	\$33,101.29
VANCOUVER ISLAND HEALTH AUTHORITY	\$421,269.00
VANCOUVER SCHOOL BOARD	\$26,437.11
VICTORIA BINDERY LTD	\$25,917.88
VICTORIA NATIVE FRIENDSHIP CENTRE	\$99,276.50
WAL-MART	\$35,967.77
WASTE MANAGEMENT OF CANADA CORPORATION	\$191,360.34
WESCO DISTRIBUTION-CANADA INC	\$127,995.79
WEST BAY MECHANICAL LTD	\$615,857.41
WESTERN CAMPUS RESOURCES	\$56,348.44
WILKINSON COMPANY LTD	\$55,977.75
WILSONS TRANSPORTATION LTD	\$241,432.14
WINROC CORPORATION	\$28,603.28
WINTERGREEN LEARNING MATERIALS	\$32,339.48
WORKERS COMPENSATION BOARD	\$929,406.30
YM-YWCA OF GREATER VICTORIA	\$100,012.03
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$59,413,272.54
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$ 8,442,943.84
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$67,856,216.38

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2011**

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:		
Remuneration	\$ 129,334,359	
Employee expenses	431,986	
Employer portion of Employment Insurance Contributions and Canada Pension Plan	<u>6,534,180</u>	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 136,300,525
Schedule of Payments for the Provision of Goods and Services		67,856,216
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		<u>\$ 204,156,742</u>

FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$164,846,497	
Trust Fund Expenditures	16,108,422	
Capital Fund Expenditures	<u>21,937,422</u>	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		<u>\$ 202,892,341</u>
DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		<u><u>\$ 1,264,401</u></u>

EXPLANATION OF DIFFERENCE

The schedule of payments for the provision of goods and services differs from the financial statements in the follow

- 100% of HST paid to suppliers is included, whereas the financial statement expenditures are net of the HST reb:
- Third party recoveries of expenses from PAC and school fundraising activities may not all be adjusted for in the
- Employee benefits may be duplicated in the schedule of payments where also reported in employee remunerati
- 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

