

**The Board of Education of  
School District No. 61 (Greater Victoria)**

**Regular Board Meeting**

**Monday, September 28, 2015 - 7:30 p.m.**

**Tolmie Boardroom  
556 Boleskine Road**

**(Please note that an In-Camera Board meeting  
will precede the Regular Board meeting)**



**The Board of Education of School District No. 61 (Greater Victoria)  
Regular Board Meeting, Monday, September 28, 2015 @ 7:30 p.m.  
Tolmie Boardroom, 556 Boleskine Road**

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**AGENDA**

**A. COMMENCEMENT OF MEETING**

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

- A1. Approval of the Agenda** (p 01-03)
- A2. Approval of the Minutes**
  - a) Approval of the June 15, 2015 Regular Board Minutes (p 04-13)
- A3. Business arising from the Minutes**
- A4. Student Achievement**
  - a) Tom Aerts, Principal & Dean Norris-Jones, Teacher, Reynolds High School  
Cops for Cancer Fundraising
- A5. District Presentations**
- A6. Community Presentations** (5 minutes per presentation)
  - a) Gerald Smeltzer, Community Association of Oak Bay, Sno'uyutth Pole (p 14-17)
  - b) Clarence Dick Sr, Educator and Master Carver, Songhees First Nation

**B. TRUSTEE REPORTS**

- B1. Chair's Report**
- B2. Trustees' Reports**
  - a) Trustee McNally - Trustee Recognition
  - b) Trustee Whiteaker - BCSTA Provincial Council Issues Forum (p 18)
  - c) Trustee Orcherton - Healthy Saanich Advisory Committee (p 19-20)

**Note: This meeting is being audio and video recorded.  
The video can be viewed on the District website.**

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

- a) Minutes from the September 14, 2015 meeting – Information only (p 21-24)

**C2. Operations, Policy and Planning Committee**

- a) Minutes from the September 21, 2015 meeting – Information only (p 25-30)

- b) Recommended Motions:

- i) (p 31-32)

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Amendment Bylaw No.126182, being a bylaw to provide funding for the Building Envelope Project at Esquimalt Secondary School (Facility No. 61048) in the amount of \$750,000.

Motion to be Carried Unanimously

- ii) That Capital Amendment Bylaw No. 126182, being a bylaw to provide funding for the building envelope project at Esquimalt Secondary School (Facility No. 61048) in the amount of \$750,000 be:

Read a first time the 28<sup>th</sup> day of September, 2015;

Read a second time the 28<sup>th</sup> day of September, 2015;

Read a third time, passed and adopted the 28<sup>th</sup> day of September, 2015;

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

- iii) (p 33-36)

That the Board of Education of School District No. 61 (Greater Victoria) approve naming the new theatre at Oak Bay High School "The Dave Dunnet Community Theatre."

- iv)

That the Board of Education of School District No. 61 (Greater Victoria) establish a working group of senior staff and trustees to examine the current function of the standing committees of the Board and make recommendations on the scope of responsibilities, membership and meeting schedules and other aspects of the conduct of these committees as are deemed appropriate.

**D. DISTRICT LEADERSHIP TEAM REPORTS**

- D1. Superintendent's Report** (p 37-38)

**Note: This meeting is being audio and video recorded.**  
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**D2. Secretary-Treasurer's Report****a) 2014/2015 Audited Financial Statements**

(p 39-83)

That the Board of Education of School District No. 61 (Greater Victoria) approve the internally restricted surplus appropriation of \$17,671,112 as shown on Schedule 2 of the Financial Statements , being held for school level funds \$6,108,287 (Note A), unspent project budgets \$2,579,856 (Note B), purchase order commitments \$682,969 (Note C), and the previously approved budgeted surplus of \$8,300,000 (Note D).

That the Board of Education of School District (Greater Victoria) approve the June 30, 2015 unrestricted operating surplus of \$4,104,554 (Note E) to be carried forward and applied towards the 2016/2017 projected deficit; (The deficit is forecast to be in excess of \$9.0 million).

That the Board of Education of School District No. 61 (Greater Victoria) approve up to \$800,000 spending for capital assets from the local capital reserve in 2015/2016.

That the Board of Education of School District No. 61 (Greater Victoria) approve the audited financial statements of School District No. 61 (Greater Victoria) for the year ended June 30, 2015; 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 84-105)

That the Board of Education of School District No. 61 (Greater Victoria) Approve the schedules as required by the Financial Information Act for the period July 01, 2014 TO June 30, 2015.

**c) Summer Capital Projects - Tom Smith, Director of Facilities Services****E. QUESTION PERIOD (15 minutes total)****F. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS****G. NEW BUSINESS/NOTICE OF MOTIONS****G1. New Business****G2. Notice of Motions****H. ADJOURNMENT**

***Note: This meeting is being audio and video recorded.  
The video can be viewed on the District website.***



**The Board of Education of School District No. 61 (Greater Victoria)  
June 15, 2015 Regular Board Meeting - Tolmie Boardroom, 556 Boleskine Road**

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**MINUTES**

**Present:**

Trustees Edith Loring-Kuhanga, Chair, Tom Ferris, Elaine Leonard, Deborah Nohr, Peg Orcherton  
Rob Paynter, Jordan Watters, Ann Whiteaker, Diane McNally, Vice-Chair (7:52 p.m.)

**Administration:**

Sherri Bell, Superintendent of Schools, Debra Laser, Secretary-Treasurer, Katrina Ball, Associate Secretary-Treasurer, Shelley Green, Associate Superintendent, Tom Smith, Director of Facilities Services, Deb Whitten, District Principal, Student Services, Janine Roy, District Principal, Learning Initiatives, Vicki Hanley, Recording Secretary

The meeting was called to order at 7:31 p.m.

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

**A. COMMENCEMENT OF THE MEETING**

**A1. Approval of the Agenda**

It was moved and seconded:

That the June 15, 2015 Agenda be approved with the following additions:

**A6. Community Presentations**

- b) Audrey Smith, President, Victoria Confederation of Parent Advisory Councils

**B2. Trustees' Reports**

- c) Trustee Ferris
- d) Trustee Nohr

**G1. New Business**

- a) Trustee McNally - Write a Letter to the Minister of Education

**Motion Carried**

**A2. Approval of the Minutes**

- a) It was moved and seconded:

That the May 19, 2015 Regular Board Minutes be approved.

**Motion Carried**

**A3. Business arising from the Minutes – None**

**A4. Student Achievement**

- a) Tom Aerts, Principal, Reynolds Secondary School, attended the Board meeting to speak about the school's Spoken Word Poetry team led by teacher, Mr. Brad Cunningham. Members of the team competed at the Provincial Championships in April and won for the second year in a row. Mr. Aerts introduced two grade twelve students from the team, Rylan and Hannah.

Both Rylan and Hannah spoke about their experiences on the team and then performed a poem that they had written.

Chair Loring-Kuhanga thanked Mr. Aerts, Rylan and Hannah for attending the Board meeting and presenting to the Trustees.

**A5. District Presentations**

- a) Chair Loring-Kuhanga honored Oak Bay High School grade twelve student, Jeromy Kixmoller, for his accomplishment for being accepted into the Parliamentary Page Program. Chair Loring-Kuhanga also honored Oak Bay High School teacher, Mr. Scott Alexander, for his guidance and tremendous support of his students and his support in helping Jeromy to achieve his goal.
- b) Superintendent Bell spoke about the inaugural year of the Representative Advisory Council of Students and about their opportunity to sit at the board table and to be able to provide input. Superintendent Bell invited each student to speak about their experience. Willow, Rebecca, Kaitlyn, Kelsey, Jonah and Dezy each spoke about their turn sitting at the Board table and the valuable learning experience it provided to them and thanked the Board and Superintendent Bell for the opportunity to participate.

Superintendent Bell thanked each student for their commitment to the Council and then the students had their photograph taken with the Trustee that represents their school.

**A6. Community Presentations**

- a) Laurie Bayly, School District No. 61 Counselor, attended the Board meeting to address Trustees about the Truth and Reconciliation Report and how it relates to our most vulnerable students. Ms. Bayly urged the Board and staff to work together to support our students with special needs designations.
- b) Audrey Smith, newly elected President of the Victoria Confederation of Parent Advisory Councils (VCPAC) attended the Board meeting to speak about the role of VCPAC in the school district. Ms. Smith reminded Trustees that VCPAC represents the primary caregivers of our students and urged Trustees to respect the work that VCPAC does.

**B. TRUSTEE REPORTS****B1. Chair's Report**

- a) Chair Loring-Kuhanga reported that she attended and spoke at both the Esquimalt High School and Aboriginal graduation ceremonies and also provided updates with respect to the District Strategic Plan process and the search for a new Superintendent of Schools and Associate Superintendent.

Chair Loring-Kuhanga further reported that she, along with other board members, met with MLA, Rob Fleming on May 21<sup>st</sup> to discuss the many challenges facing the school district in providing quality education services for our students. Chair Loring-Kuhanga also reported that she will be attending the Canadian School Board Association and Aboriginal Gathering Conference at the beginning of July and is honored to be a speaker.

Chair Loring-Kuhanga thanked all District staff, on behalf of the Board, for their hard work and dedication to our students and ended with a special thank you to outgoing Superintendent, Sherri Bell.

## **B2. Trustees' Reports**

- a) Trustee Orcherton reported that she attended a Healthy Saanich Advisory Committee meeting and provided an overview of the discussion for Trustees. Trustee Orcherton thanked outgoing Superintendent, Sherri Bell, for her leadership, mentorship and commitment to the District over the past nineteen years.
- b) Trustee McNally reported that over the past month she attended the Oak Bay High School and Shoreline Middle School band concerts, a PAC meeting at Vic West Elementary, the District Retirement Tea, a fundraiser for the Oak Bay High School Totem Pole project, a Totem Pole raising ceremony at Quadra Elementary, the Aboriginal graduation ceremony at the Songhees Wellness Centre and the opening of the CRD Trail behind Shoreline Community School. Trustee McNally thanked her fellow Trustees for their service in the school district this year.
- c) Trustee Ferris thanked Chair Loring-Kuhanga and the Standing Committee Chairs, Trustee Leonard and Trustee Nohr for their hard work this year and went on to thank staff members for their continued commitment to the District. Trustee Ferris reported that he attended a band concert at Lansdowne Middle School and the Enhancing Learning workshops at SJ Willis Auditorium and thanked Deputy Superintendent Duncan and Associate Superintendent Green for organizing the workshops.
- d) Trustee Nohr reported that she attended the Aboriginal graduation ceremony at the Songhees Wellness Centre, the Oak Bay High School and Continuing Education graduation ceremonies and toured Margaret Jenkins and Willows Elementary Schools.

## **C. BOARD COMMITTEE REPORTS**

### **C1. Education Policy Development Committee**

- a) The June 1, 2015 meeting minutes were presented for information.
- b) Trustee Nohr presented the following recommended motion from the Education Policy Development Committee meeting.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) adopt Policy 5141.22: Concussion Awareness.

**Motion Carried Unanimously**

## C2. Operations, Policy and Planning Committee

- a) The June 8, 2015 meeting minutes were presented for information.
- b) Trustee Leonard presented the following recommended motion from the Operations, Policy and Planning Committee meeting.

It was moved and seconded:

- i) That the Board of Education of School District No. 61 (Greater Victoria) create an Ad Hoc Committee to review Policy 1325, Partnership and attachment.

**Motion Carried Unanimously**

Trustee Leonard referred to the recommended motion in the June 8, 2015 meeting minutes and noted that further discussion about naming the Oak Bay High School theatre has been requested.

- ii) That the Board of Education of School District No. 61 (Greater Victoria) approves naming the new theatre at Oak Bay High School "The Dave Dunnet Theatre"

Trustee Orcherton moved to refer the recommended motion to the September 21, 2015 Operations, Policy and Planning Committee meeting in order to allow time for further consultation to occur.

It was moved and seconded:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) approves naming the new theatre at Oak Bay High School "The Dave Dunnet Theatre"* be referred to the September 21, 2015 Operations, Policy and Planning Committee meeting.

**Motion Carried Unanimously**

Trustee Leonard referred to the June 8, 2015 meeting minutes and presented the following recommended motion.

It was moved and seconded:

- iii) That the Board of Education of School District No. 61 (Greater Victoria) approves naming the court at the new large competition gymnasium at Oak Bay High School "The Gary Taylor Court".

**Motion Carried Unanimously**

Trustee Leonard referred to the June 8, 2015 meeting minutes and presented the following recommended motion.

- iv) That the Board of Education of School District No. 61 (Greater Victoria) agree to the Technology Stewardship Ad Hoc Committee - Terms of Reference.

Discussion ensued amongst the Trustees with a recommendation being made to strike the fifth bullet, "*Three PAC representatives (preference given to one from each schooling level - elementary, middle and secondary) to be selected by lottery from a list of those schools interested in participating. The lottery will take place at the first meeting of the Committee*" under Membership on the Terms of Reference document.



It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) amend the Terms of Reference with respect to the Technology Stewardship Ad Hoc Committee by striking the fifth bullet, *“Three PAC representatives (preference given to one from each schooling level - elementary, middle and secondary) to be selected by lottery from a list of those schools interested in participating. The lottery will take place at the first meeting of the Committee”* under Membership.

**Motion Defeated Unanimously**

Further discussion ensued amongst the Trustees with a recommendation being made to strike the fifth bullet, *“Three PAC representatives (preference given to one from each schooling level - elementary, middle and secondary) to be selected by lottery from a list of those schools interested in participating. The lottery will take place at the first meeting of the Committee”* under Membership on the Terms of Reference document and amending the fourth bullet by saying *“Three VCPAC representatives (one elementary, one middle and one secondary).”*

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) amend the Terms of Reference with respect to the Technology Stewardship Ad Hoc Committee by striking the fifth bullet, *“Three PAC representatives (preference given to one from each schooling level - elementary, middle and secondary) to be selected by lottery from a list of those schools interested in participating. The lottery will take place at the first meeting of the Committee”* under Membership and amending the fourth bullet by saying *“Three VCPAC Representatives (one elementary, one middle and one secondary).”*

**Motion Defeated**

For: Trustees Leonard, Ferris, Orcherton, Whiteaker

Against: Trustees Watters, Nohr, McNally, Loring-Kuhanga, Paynter

Chair Loring-Kuhanga called for the vote on the main motion.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) agree to the Technology Stewardship Ad Hoc Committee - Terms of Reference.

**Motion Carried**

For: Trustees Whiteaker, Watters, McNally, Loring-Kuhanga, Nohr, Paynter

Against: Trustees Ferris, Leonard, Orcherton

Trustee Leonard referred to the June 8, 2015 meeting minutes and presented the following recommended motion.

v)

That the Board of Education of School District No. 61 (Greater Victoria) create terms of reference for the Parent Education Fund Ad Hoc Committee.

Discussion ensued amongst the Trustees with a suggestion being made to amend the motion by adding the words *“one year pilot”* before the word *“Parent”*.

It was moved and seconded:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) create terms of reference for the Parent Education Fund Ad Hoc Committee*" be amended to add the words "*one year pilot*" before the word "*Parent*".

**Motion Withdrawn**

Chair Loring-Kuhanga called for the vote on the main motion.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) create terms of reference for the Parent Education Fund Ad Hoc Committee.

**Motion Carried**

For: Trustees Whiteaker, Watters, McNally, Loring-Kuhanga, Nohr, Paynter  
Against: Trustees Ferris, Leonard, Orcherton

Trustee Leonard referred to the June 8, 2015 meeting minutes and presented the following recommended motion.

- vi) That the Board of Education of School District No. 61 (Greater Victoria) agree to the Parent Education Fund Ad Hoc Committee - Terms of Reference.

Discussion ensued amongst the Trustees with a suggestion being made to amend the Terms of Reference under Membership, by changing the word "*will*" to "*may*" on the first line.

It was moved and seconded:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) agree to the Parent Education Fund Ad Hoc Committee - Terms of Reference*" be amended to change the word "*will*" to "*may*" under Membership.

**Motion Carried**

For: Trustees Whiteaker, Watters, Nohr, McNally, Paynter  
Against: Trustees Ferris, Leonard, Loring-Kuhanga, Orcherton

Chair Loring-Kuhanga called for the vote on the main motion as amended.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) agree to the Parent Education Fund Ad Hoc Committee - Terms of Reference with an amendment to the wording under Membership, by changing the word "*will*" to "*may*".

**Motion Carried**

For: Trustess Whiteaker, Watters, McNally, Loring-Kuhanga, Nohr, Paynter  
Against: Trustees Ferris, Leonard, Orcherton

Trustee Leonard referred to the June 8, 2015 meeting minutes and presented the following recommended motion.

- vii) That the Board of Education of School District No. 61 (Greater Victoria) approves that all Trustees appointed by the Chair to an external body be required to submit a written report to the Board via the Chair in December and June of each school year, as part of the Trustee Report agenda item, reports to be included as part of the Board agenda pack-up, beginning December 2015.

Discussion ensued amongst the Trustees with a suggestion being made to amend the motion by striking the words "*in December and June of each school year*" and replacing them with "*twice annually*."

It was moved and seconded:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) approves that all Trustees appointed by the Chair to an external body be required to submit a written report to the Board via the Chair in December and June of each school year, as part of the Trustee Report agenda item, reports to be included as part of the Board agenda pack-up, beginning December 2015*" be amended to strike the words "*in December and June of each school year*" and replace them with "*twice annually*."

Further discussion ensued amongst the Trustees with a suggestion being made to amend the amendment by striking the words "*in December and June each school year*" and replacing them with "*once per school year*."

It was moved and seconded:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) approves that all Trustees appointed by the Chair to an external body be required to submit a written report to the Board via the Chair in December and June of each school year, as part of the Trustee Report agenda item, reports to be included as part of the Board agenda pack-up, beginning December 2015*" be amended to strike the words "*in December and June of each school year*" and replace them with "*once per school year*."

**Motion Carried**

For: Trustees McNally, Nohr, Watters, Whiteaker, Loring-Kuhanga

Against: Trustees Paynter, Leonard, Ferris

Abstain: Trustee Orcherton

Further discussion ensued amongst the Trustees with the Chair calling for the vote on the main motion as amended.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approves that all Trustees appointed by the Chair to an external body be required to submit a written report to the Board via the Chair once per school year, as part of the Trustee Report agenda item, reports to be included as part of the Board agenda pack-up, beginning December 2015.

**Motion Carried**

For: Trustees Whiteaker, Watters, McNally, Loring-Kuhanga, Nohr, Paynter

Against: Trustee Ferris, Leonard

Abstain: Trustee Orcherton 10

Trustee Leonard referred to the June 8, 2015 meeting minutes and presented the following recommended motion.

It was moved and seconded:

- viii) That the Board of Education of School District No. 61 (Greater Victoria) approve that each Trustee (one Trustee agreed upon by consensus in multi-Trustee committees) appointed to the Needs Budget Advisory Committee, District Culture and Community, District Gay/Straight Alliance, ANED and French Immersion Advisory Committee, be required to submit a written report to the Board via the Chair in December and June of each school year, as part of the Trustee Report agenda item, reports to be included as part of the Board agenda pack-up, beginning December 2015.

**Motion Carried**

For: Trustees Whiteaker, Watters, McNally, Loring-Kuhanga, Nohr, Paynter  
Against: Trustees Ferris, Leonard, Orchardton

## D. DISTRICT LEADERSHIP TEAM REPORTS

### D1. Superintendent's Report

- a) Superintendent Bell presented the fees for the District's Specialty Academy programs for the 2015-2016 school year, as approved by the School Planning Councils, and advised that there has been no increase to the fees.

It was moved and seconded:

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

**Motion Carried Unanimously**

- b) Superintendent Bell provided an overview of the Enhancing Learning workshops that took place on June 3<sup>rd</sup> and 4<sup>th</sup> at S.J. Willis Education Centre and thanked Deputy Superintendent Duncan and Associate Superintendent Green for organizing these workshops.
- c) Superintendent Bell presented the 2015 Achievement Contract for information.
- d) Superintendent Bell presented the 2015 Community Literacy Plan for information.

### D2. Secretary-Treasurer's Report

- a) Tom Smith, Director of Facilities Services, provided an overview of the capital projects underway at District schools stating that the new Oak Bay High School is on schedule with completion and occupancy taking place at the end of June; the seismic upgrade of George Jay Elementary is ahead of schedule and will be completed at the beginning of July; the seismic upgrade at Tillicum Elementary will resume June 26<sup>th</sup> with completion expected by mid-August; the seismic upgrade of Cloverdale Elementary is scheduled to begin in August with the students being re-located for the 2015-2016 school year to Richmond Elementary; and building envelope work is taking place at Esquimalt High School as well as a new boiler installation with completion expected in early fall.

- b) Secretary-Treasurer Laser explained that the Corporation of the District of Oak Bay would like to install and maintain a bus shelter at Oak Bay High School at no cost to the school district. A Statutory Right-of-Way and Disposal Bylaw is required as the bus shelter will straddle property owned by both the Corporation of the District of Oak Bay and the School District.

It was moved and seconded

That the Board of Education of School District No. 61 (Greater Victoria) approve granting a Statutory Right-of-Way to the Corporation of the District of Oak Bay for the purpose of installing and maintaining a bus shelter on the property that fronts Oak Bay High School legally described as Lot 2, Section 28, Victoria District, Plan 2376 Except Part in Plan 8380, PID: 006-524-265.

**Motion Carried Unanimously**

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of the Disposal (Right-of-Way) of Real Property Bylaw 15-02 at the June 15, 2015 Board meeting.

**Motion Carried Unanimously**

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve the Disposal (Right-of-Way) of Real Property Bylaw 15-02, being a bylaw to grant a Statutory Right-of-Way to the Corporation of the District of Oak Bay on the property legally described as Lot 2, Section 28, Victoria District, Plan 2376 Except Part in Plan 8380, PID: 006-524-265, for the purpose of installing and maintaining a bus shelter.

**Motion Carried Unanimously**

**E. QUESTION PERIOD - None**

**F. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS - None**

**G. NEW BUSINESS/NOTICE OF MOTIONS**

**G1. New Business**

- a) Trustee McNally - Write a letter to the Minister of Education

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) write a letter to the Minister of Education reiterating its support for the following motion, originally brought forward by Chair Loring-Kuhanga, and carried at the BCSTA April AGM: That BCSTA request that the Ministry of Education develop a required high school course regarding residential schools in Canada for all graduates in public schools similar to the 25 hour course that is offered to all graduating students in the Northwest Territories and Nunavut.

Discussion ensued amongst the Trustees with a suggestion being made to amend the motion by adding the words "and to the BCSTA" after the word Education on the second line.

It was moved and seconded:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) write a letter to the Minister of Education reiterating its support for the following motion, originally brought forward by Chair Loring-Kuhanga, and carried at the BCSTA April AGM: That BCSTA request that the Ministry of Education develop a required high school course regarding residential schools in Canada for all graduates in public schools similar to the 25 hour course that is offered to all graduating students in the Northwest Territories and Nunavut*" be amended to add the words "*and to the BCSTA*" after the word Education on the second line.

**Motion Carried**

For: Trustees Watters, Whiteaker, Nohr, Loring-Kuhanga, McNally, Paynter  
Against: Trustees Orcherton, Leonard, Ferris

Further discussion ensued amongst the Trustees with the Chair calling for the vote on the main motion as amended.

It was moved and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) write a letter to the Minister of Education and to the BCSTA reiterating its support for the following motion, originally brought forward by Chair Loring-Kuhanga, and carried at the BCSTA April AGM: That BCSTA request that the Ministry of Education develop a required high school course regarding residential schools in Canada for all graduates in public schools similar to the 25 hour course that is offered to all graduating students in the Northwest Territories and Nunavut.

**Motion Carried Unanimously**

## **G2. Notice of Motion:**

### **a) Trustee Leonard - Parent Education Fund**

Trustee Leonard advised that she will be providing a motion for the September 21, 2015 Operations, Policy and Planning Committee meeting related to reviewing the Parent Education Fund in 2016.

## **H. ADJOURNMENT**

It was moved and seconded:

That the meeting be adjourned.

**Motion Carried**

The meeting adjourned at 10:26 p.m.

**CERTIFIED CORRECT**

Chair

Secretary-Treasurer



THE CORPORATION OF THE DISTRICT OF OAK BAY  
MUNICIPAL HALL – 2167 OAK BAY AVENUE – VICTORIA, B.C. V8R 1G2  
PHONE 250-598-3311 FAX 250-598-9108 WEBSITE: [www.oakbay.ca](http://www.oakbay.ca)

September 20, 2015

Greater Victoria School District  
556 Boleskine Road  
Victoria, BC V8Z 1E8

**Attention:** Piet Langstraat  
Superintendent of Schools

Dear Superintendent Langstraat:

This letter conveys the support of Oak Bay Council and our community for the Sno'uyuth Pole project and for the efforts of the Community Association of Oak Bay (CAOB) to bring the project to a successful conclusion at Oak Bay High School. This initiative is very much in keeping with our municipality's desire to build a strong relationship with the Songhees and Esquimalt Nations.

In March 2014, the Songhees Nation hosted a visioning meeting on their traditional lands that I attended as Mayor of the District of Oak Bay. Others present were Peg Orcherton, Board Chair of Greater Victoria School District #61, Sherri Bell, Superintendent, Dave Thomson, Principal of Oak Bay High School, the CAOB, and representatives of the Songhees and Esquimalt Nations.

Together we shared a vision. The Sno'uyuth Pole would be designed and carved by First Nations artists, and raised at a highly visible location at the new Oak Bay High School.

Our partnership now approaches the final stage of this project. Next month, Sno'uyuth travels from Songhees Nation land to its new home at Oak Bay High School.

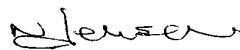
The District of Oak Bay has provided two grants totaling \$20,000 to Sno'uyuth. Council members and I have attended many community events in support of the project. Hundreds of community members and business people have actively supported the fundraising efforts of the CAOB that have been so crucial to the progress of the project.

As the Mayor of a key partner in this important initiative, I support the request from the CAOB that the Greater Victoria School District serve as the lead organization for the formal welcome of Sno'uyuth at the high school, and take whatever appropriate steps it can as a partner to assist this extraordinary project to a successful conclusion.



The Sno'uyutth Pole, in its commanding position at the entrance to both the new Oak Bay High School and our municipality, will send an important message about the enduring commitment of the District of Oak Bay, the Greater Victoria School District, and our community to build a strong new relationship with the Songhees and Esquimalt Nations and provide firm support to First Nations students at the school.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Nils Jensen".

Mayor Nils Jensen  
District of Oak Bay

cc     Thomas Smith -Director of Facilities  
       Dave Thomson, Principal, Oak Bay High School





September 20, 2015

Greater Victoria School District # 61  
Superintendent Piet Langstraat

Dear Superintendent Langstraat:

Please consider this letter as a formal request for financial support from School District #61 as its contribution to the Sno'uyutth Pole project at the new Oak Bay High School.

A strong new relationship with First Nations is critical to the future of our country and to all of us who live, work, or educate the next generations of students in Victoria.

In March 2014, the Songhees First Nation hosted a Visioning meeting on their traditional lands. At this gathering, representatives from School District #61, the District of Oak Bay, the Community Association of Oak Bay (CAOB), and the Chiefs of the Songhees and Esquimalt nations shared a vision and forged a partnership.

The partnership formed that day pledged to work together to raise the Sno'uyutth Welcoming Pole at the new Oak Bay High School this fall as an important step towards establishing a collaborative new relationship with the Songhees and Esquimalt nations, whose traditional territory includes Oak Bay.

Sno'uyutth means "Spreading Good Energy" in the Lkwungen language. The pole, to be raised in a prominent position at a major gateway to the municipality will provide important recognition of the history, culture and traditions of the Songhees and Esquimalt people, promote understanding between our communities, and initiate the new relationship between us.

The Sno'uyutth project will also form part of the efforts to incorporate First Nations' history, values and traditions into the educational curriculum and throughout Oak Bay, and, in the words of Songhees Master carver and educator Butch Dick, serve as a "permanent, tangible reminder to all people at Oak Bay High School of the enduring presence of the First Nations people of this region, and provide a symbol to the First Nations students of their right and standing in this place."

The pole will also serve as powerful symbol of SD #61's commitment to improving graduation rates of aboriginal students across the district.

Our partnership is now approaching the final stage of the project. In October, Sno'uyutth will travel from the Songhees First Nation lands where it is being carved, to its final location at Oak Bay High School.

First Nation traditions call for a dedication, welcoming and blessing ceremony for the installation of a new pole. Such ceremonies become historic moments, and embed respect for aboriginal traditions and history. The CAOB understands that SD #61 will host such a formal dedication ceremony, and we enthusiastically support this initiative.

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The CAOB has worked hard over the past 18 months, and fulfilled its role to commission, fund, and support the First Nations carving team. The District of Oak Bay has honoured its commitments by providing \$20,000 support. The Mayor and Councillors have attended many community events associated with the pole, and have been constant supporters. Hundreds of volunteers, residents, and small businesses have provided services, attended our musical and educational events, and supported our fundraising efforts.

This project partnership is now on the home stretch—and approaching its funding goal of \$88,000.

With this successful fundraising, the CAOB has paid for all project costs over the last 18 months, including those for artistic design, purchase and delivery of an appropriate log, carving, insurance, content and design of educational materials, media and communications, and other related items.

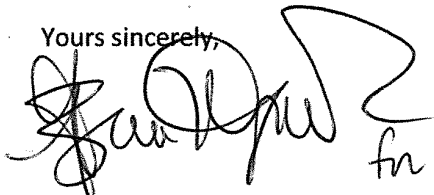
The CAOB has also provided professional engineering services to guide the technical installation of the pole and made arrangements for delivery of Sno'uyutth to the school location.

As the final steps in this project, we are making a formal request to our SD # 61 partners, as their part in the project, to take responsibility for the ceremonies to welcome Sno'uyutth at the school location, to pay the remaining onsite costs of installation, and to produce appropriate permanent signage.

Once raised with traditional formalities, the Sno'uyutth pole will convey for years to come the respect and commitment of SD # 61 to a strong new collaborative connection with the Songhees and Esquimalt First Nations and the citizens of Oak Bay.

Thank you for your time and consideration.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Gerald G. Smeltzer', with a stylized flourish at the end.

Gerald G. Smeltzer

Sno'uyutth Project Liaison Community Association of Oak Bay

CC: Deputy Superintendent Shelley Green  
Mayor Nils Jensen – District of Oak Bay



September 14, 2015

To: Provincial Council representatives, board chairs

**Re: October 24, 2015 Provincial Council Issues Forum**

As per members' request, your BCSTA Board of Directors will include an issues discussion forum (following debate of all motions to PC) as part of this October's Provincial Council meeting.

In order to allow Provincial Council representatives an opportunity to discuss the issues in advance with their board, we are providing the topics at this time. This is intended to allow your Provincial Councillor an opportunity to hear from their fellow trustees in advance of our meeting and then represent the views of their board as a whole. Each board is free, however, to determine if and how you would like to deal with the review of the agenda topics and the position your Provincial Councillor may take on the issues.

This October's Provincial Council Issues Forum will examine the following:

**Labour Relations and Bargaining Issues related to BCPSEA**

Including

- The introduction of shared legal services
- Exempt staff compensation – current policy and processes
- Input to potential changes in the collective bargaining structure
- Professional Development needs related to labour relations
- The new BCPSEA School District and Government Advisory Committee
- BCPSEA governance and potential structural changes

The intent of the Issues Forum is to provide Provincial Councillors an opportunity to be updated on these topics, but more importantly to discuss concerns as well as possible BCSTA direction in regard to these issues. It is expected that future AGM and PC motions will arise from the discussions in addition to providing immediate considerations for the BCSTA board of directors.

This general topic and the specific detail items were chosen to help provide guidance to the BCSTA trustee representatives to the new BCPSEA advisory committee. In order for our five representatives to reflect the positions and direction of members, it is important that they hear your thoughts and suggestions as soon as possible.

Full details of the Issues Forum process will be provided to all boards with the Provincial Council agenda package. This specific length of time provided for these discussions will, however, depend on the finish time of debate for motions submitted to Provincial Council.

## Healthy Saanich Advisory Committee – Report to the Board

June 17, 2015 meeting 5:30 pm – 7:50 pm

**BACKYARD ANIMALS** – Ms Jillian McCue provided the committee with an overview of backyard miniature goats. A very articulate 11 year old student (Gordon Head Middle School as of Sept 2015) presented her rationale as to why the municipality of Saanich should support a Bylaw allowing backyard miniature goats. After her presentation Ms McCue was asked questions by the committee followed by questions to the Director of Planning regarding costs associated with the development of such a Bylaw. The Committee moved: That the Healthy Saanich Advisory Committee supports, in principle, a bylaw allowing backyard miniature goats in the Municipality of Saanich. The motion carried. (Please note; while I, as the School District representative, have a voice on this committee I have no vote).

**MOMS LIKE US** – Mr. Ben Kangasniemi provided the committee with an overview; MLU is an advocacy group of volunteers with personal experiences with mental illness and available services. MLU is advocating to establish an accredited Clubhouse in Greater Victoria (Clubhouses are an evidence based approach for providing Psychosocial Rehabilitation (PSR) for persons with serious and persistent mental illness). Mr. Kangasniemi introduced Ms Cherry Lynn Brown who spoke of her difficult experiences having an adult child with serious mental health issues. The Committee moved: That the Healthy Saanich Advisory Committee requests Council to consider inviting Moms Like Us to give a presentation to Council on the development of an accredited Clubhouse in Greater Victoria. Motion carried.

**CELL TOWER UPDATE** – The Director of Planning provided the Committee with an overview of cell towers in Saanich. Of note of interest to our Board;

- Federal jurisdiction
- Industry Canada is the authority which ultimately approves or denies antenna applications; however their application process requires applicants to contact the local government and undertake public consultations
- Industry Canada also excludes certain types of installations from requiring a public consultation process
- the Municipality can only provide comment regarding their preferred locations, design and development preferences and are requested to provide a letter of concurrence or non-concurrence to Industry Canada
- Comments regarding health concerns are not considered to be the local government's purview. Health Canada has the jurisdiction to determine limits for safe human exposure to radiofrequency and electromagnetic fields

- A review of Saanich's Antenna Policy is currently underway
- The review will take into consideration the recommendations from the Protocol Template and feedback received from the public as part of the Council review process
- It is important to note, that even with the New Protocol Template, that where a local government does not support a proposed installation, it cannot prevent Industry Canada from granting permission for the installation

RECREATION UPDATE – A report dated June 11, 2015 was circulated from the Senior Management of Recreation Services. Of note the Youth Development Strategy is moving along. The recently held ( June 4/15) Youth Summit had a group of Saanich citizens' collaborating and six themes have emerged from the feedback.

SCAN ( Saanich Community Association Network) UPDATE - was provided

Meeting of September 16, 2015 of HSAC I was not in attendance. The next meeting of HSAC  
October TBA 2015

Respectfully submitted,

Peg Orcherton

SD 61 Trustee Representative to Healthy Saanich Advisory Committee



**Education Policy Development Committee  
September 14, 2015 - Tolmie Building, Board Room**

**Regular Minutes**

**Present: TRUSTEES**

Deborah Nohr, Chair  
Tom Ferris  
Edith Loring-Kuhanga  
Diane McNally  
Peg Orcherton  
Rob Paynter  
Jordan Watters  
Ann Whiteaker

**ADMINISTRATION**

Piet Langstraat, Superintendent of Schools  
Shelley Green, Deputy Superintendent  
Greg Kitchen, Associate Superintendent  
Deb Whitten, Associate Superintendent  
Janine Roy, District Principal of Learning Initiatives  
Jeff Davis, Director, International Student Program  
Robert Tucker, District Administrator, International Student Program  
Cindy Graf, GVTA  
Ted Goodwin, VCPAC  
Read Jorgensen, VPVPA  
Jonah van Driesum, Student Representative  
Connie Schmidt, Recording Secretary

The meeting was called to order at 7:00 pm.

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

**1. APPROVAL OF THE AGENDA**

Trustee Watters advised that will she will give notice of a motion under Item 6: Notice of Motions.

It was moved:

That the September 14, 2015 amended regular agenda be approved.

**Motion Carried Unanimously**

## **2. APPROVAL OF MINUTES OF EDUCATION POLICY DEVELOPMENT COMMITTEE MEETING – June 1<sup>st</sup>, 2015**

Trustee McNally advised that meeting minutes should take note of absences of only those trustees who are appointed to the Education Policy Development Committee and requested that the June 1<sup>st</sup> meeting minutes be amended accordingly.

It was moved:

That the June 1<sup>st</sup>, 2015 Education Policy Development Committee Meeting regular minutes be approved as amended.

**Motion Carried Unanimously**

## **3. BUSINESS ARISING OUT OF THE MINUTES - none**

## **4. PUBLIC PRESENTATIONS - none**

## **5. NEW BUSINESS**

### **A. Introduction of Student Representative**

Superintendent Piet Langstraat introduced Student Representative Jonah van Driesum from Oak Bay High School. He explained that Jonah is a second year member of the Representative Advisory Council of Students and that Jonah will be attending the meetings of the board scheduled in the month of September 2015.

### **B. Introduction of International Student Program Staff**

Jeff Davis, Director of the International Student Program, welcomed all present to the Uplands Campus. He introduced Robert Tucker as the newly appointed District Administrator of the International Student Program and gave a brief overview of the Program, new initiatives, and future projects.

Trustees thanked Mr. Davis for his presentation and a brief question and answer period followed.

### **C. Communicating Student Learning Update**

Shelley Green, Deputy Superintendent, provided trustees with an update on the development of a District Elementary Report Card. She explained that the Report Card working group has been in on-going communication with the GVTA as well as collaboration with the District Information Technology department in order to create the new reporting document. This document will be presented to teachers at the end of the month for their feedback. Ms. Green also explained that the use of the

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draft District Elementary Report Card document is optional and just one of the various reporting tools available to teachers this year. Ms. Green briefly updated the Committee on the progress of the FreshGrade pilot.

A question and answer period followed, and trustees expressed their appreciation of the work being done around elementary reporting.

#### **D. Well Ahead Update**

Ms. Whitten, Associate Superintendent, provided trustees with a follow up from her presentation on June 1, 2015. She explained that the J.W. McConnell Well Ahead Initiative is a district-wide initiative aimed to improve students' social and emotional well-being. The Esquimalt Family of Schools was chosen for a pilot where sustainable and scalable every day strategies and initiatives will be introduced to help improve students' well-being. Ms. Whitten explained that Marnice Jones, Coordinator of Healthy, Safe and Caring Schools is coordinating and facilitating this initiative and that the District has received \$25,000 from the Well Ahead Initiative to support her work.

A short question and answer period ensued.

#### **E. Early Learning Initiatives**

Janine Roy, District Principal of Learning Initiatives, gave an overview of the various early learning offerings available to families with children age 0 to 8. She explained that early learning activities impact brain development and greatly benefit the physical, intellectual, social and emotional development of children. Early learning offerings in Greater Victoria School District include Strong Start programs at six elementary schools, early literacy and numeracy programs, Ready/Set/Learn, and more. Ms. Roy shared that the District collaborates with community partnerships, Island Health, and day care centres in order to promote the well-being and development of young children.

Trustees thanked Ms. Roy for her presentation. A brief question and answer period followed.

#### **F. Suicide Prevention Update**

Janine Roy, District Principal of Learning Initiatives, provided the Committee with an update on suicide prevention initiatives in both middle and secondary schools and explained that according to a survey conducted at the end of the year, schools identified a strong need for ongoing suicide prevention initiatives.



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## 6. Notice of Motions

Trustee Watters informed the Committee that she will bring a motion to the next Board Meeting. The motion will be involve the recognition of the Truth and Reconciliation Commission's Report and Recommendations.

## 10. ADJOURNMENT

It was moved

That the meeting adjourn.

**Motion Carried Unanimously**

The meeting adjourned at 8:27 pm.



**Operations, Policy and Planning Committee Meeting  
September 21, 2015 – GVSD Board Office, Boardroom**

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**REGULAR MINUTES**

**Present:**

Elaine Leonard, Chair, Edith Loring-Kuhanga, Diane McNally, Deborah Nohr, Rob Paynter, Jordan Watters, Ann Whiteaker

**Administration:**

Piet Langstraat, Superintendent of Schools, Debra Laser, Secretary-Treasurer, Shelley Green, Deputy Superintendent, Deb Whitten, Associate Superintendent, Katrina Ball, Associate Secretary-Treasurer, Tom Smith, Director of Facilities Services, Doreen Hegan, Recording Secretary

The meeting was called to order at 7:30 p.m.

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

**1. APPROVAL OF THE AGENDA**

It was moved:

That the September 21, 2015 regular agenda be approved.

**Motion Carried**

**2. APPROVAL OF THE MINUTES**

It was moved:

That the June 8, 2015 Operations, Policy and Planning Meeting regular minutes be approved.

**Motion Carried**

**3. BUSINESS ARISING FROM MINUTES – None**

**4. PRESENTATIONS – None**

**5. SUPERINTENDENT'S REPORT**

Superintendent Langstraat introduced Jonah van Driesum, Student Representative from Oak Bay High School.

**6. FINANCE AND LEGAL AFFAIRS**

**A. Esquimalt Secondary BEP Capital Amendment Bylaw No. 126182**

Secretary-Treasurer Laser informed the Committee that the Ministry has confirmed funding for the Building Envelope Program project at Esquimalt Secondary School. Funding will be in the amount of \$750,000 and will address the renovation of exterior walls for unintended water

ingress resulting from the premature failure of the building envelope. The project management oversight is being provided by BC Housing.

The Committee supported that the following motions be brought forward to the Regular Board of Education meeting on September 28, 2015:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Amendment Bylaw No.126182, being a bylaw to provide funding for the Building Envelope Project at Esquimalt Secondary School (Facility No. 61048) in the amount of \$750,000

Motion to be Carried Unanimously

That Capital Amendment Bylaw No. 126182, being a bylaw to provide funding for the building envelope project at Esquimalt Secondary School (Facility No. 61048) in the amount of \$750,000 be:

Read a first time the 28th day of September, 2015;

Read a second time the 28th day of September, 2015;

Read a third time, passed and adopted the 28th day of September, 2015;

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

## **B. Regulation 1332.41 Playing Fields – Vehicles**

Tom Smith, Director, Facilities Services presented the revised Regulation 1332.41 Playing Fields – Vehicles for information. Trustees suggested that the Margaret Jenkins School Bike Club be informed of the change to the regulation.

## **C. Oak Bay – Naming of Theatre**

Secretary-Treasurer Laser informed the Committee that Oak Bay High School has completed a full consultation process regarding the naming of the new theatre and has received support for the proposed naming from staff, parents and the community, including Mayor Nils Jensen and the Oak Bay Council.

Secretary-Treasurer Laser referred the Committee to a letter received from Helene McGall, a former student and colleague of Dave Dunnet, in support of the proposed naming of the theatre.

Discussion ensued amongst Trustees.

It was moved:

That the Board of Education of School District No. 61 (Greater Victoria) approve naming the new theatre at Oak Bay High School “The Dave Dunnet Community Theatre.”

**Motion Carried Unanimously**

#### **D. Oak Bay – Engraved Brick Fundraising Initiative**

Tom Smith, Director, Facilities Services provided details regarding the proposed joint fundraising initiative between Oak Bay High School and Bays United Football Club. The proposal involves an 80 meter long, 2 meter wide sidewalk being constructed along the length of the artificial turf field, separating it from the Cadboro Bay parking lot. The proposal is to substitute the planned concrete sidewalk with a curb and a brick paver walkway, where engraved bricks recognizing donors can be installed as contributions are received now and in the future. The suggested donation per engraving is \$150 of which 25% would go towards the increased cost of the curb and brick paver walkway, the engraving and installation of the bricks.

Discussion ensued amongst Trustees with concerns raised regarding fundraising proceeds being used to offset the Bays United Football Club's obligation to the School District. Trustee Whiteaker suggested a different motion than the motion included in the agenda package.

It was moved:

That the Board of Education of School District No. 61 (Greater Victoria) endorse the engraved brick paver fundraising initiative to support the Oak Bay High School facilities.

Further discussion ensued amongst Trustees. Trustee Whiteaker moved to refer the motion to the Regular Operations, Policy and Planning Committee Meeting on October 13, 2015.

It was moved:

That the motion "The Board of Education of School District No. 61 (Greater Victoria) endorse the engraved brick paver fundraising initiative to support the Oak Bay High School facilities" be referred to the October 13, 2015 Operations, Policy and Planning Committee meeting.

**Motion Carried**

For: Trustees Watters, Whiteaker, Loring-Kuhanga, Paynter, McNally, Leonard

Against: Trustee Nohr

#### **7. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS - None**

#### **8. NEW BUSINESS**

##### **A. Trustee Paynter - Roles and Responsibilities of Parent Advisory Councils and the District Parent Advisory Council**

Trustee Paynter presented his motion and rationale. Discussion ensued amongst Trustees.

John Bird, Past President of VCPAC clarified the responsibilities of the VCPAC and advised that adding an ad-hoc committee would duplicate what they are already doing.

Chair Leonard called for a vote on the motion.

It was moved:

That the Board of Education of School District No. 61 (Greater Victoria) establish an Ad Hoc committee to confirm the roles and clarify the rights and responsibilities of parent advisory councils (PACs) and the district parent advisory council (DPAC) with respect to operation, responsibilities and consultation on matters within schools and at the district level consistent with the School Act and other relevant legislation and regulation. This Ad Hoc committee will take guidance from changes in legislation as currently envisioned by Bill 11.

**Motion Defeated**

For: Trustees Paynter, Nohr

Against: Trustees Watters, Whiteaker, Loring-Kuhanga, McNally, Leonard

## **B. Trustee Paynter - Reconstitution of Board Standing Committees**

Trustee Paynter presented his motion and rationale.

Superintendent Langstraat handed out a list of all of the policies that need to be updated. He suggested the creation of a working group consisting of interested trustees and himself to update policy.

It was moved:

That the Board of Education of School District No. 61 (Greater Victoria) establish a working group of senior staff and trustees to examine the current function of the standing committees of the Board and make recommendations on the scope of responsibilities, membership and meeting schedules and other aspects of the conduct of these committees as are deemed appropriate. Work will commence in September 2015 and will be informed by relevant legislation and recommendations emerging from the District Strategic Planning process.

Discussion ensued amongst Trustees. Trustee Watters moved an amendment to the motion.

It was moved:

To amend the motion by removing the last sentence *"Work will commence in September 2015 and will be informed by relevant legislation and recommendations emerging from the District Strategic Planning process"*.

**Motion Carried**

For: Trustees Loring-Kuhanga, McNally, Nohr, Paynter, Watters, Whiteaker

Against: Trustee Leonard

Further discussion ensued amongst Trustees. Trustee Whiteaker moved to refer the amended motion to the Regular Operations, Policy and Planning Committee Meeting on January 11, 2016.

It was moved:

That the amended motion “The Board of Education of School District No. 61 (Greater Victoria) establish a working group of senior staff and trustees to examine the current function of the standing committees of the Board and make recommendations on the scope of responsibilities, membership and meeting schedules and other aspects of the conduct of these committees as are deemed appropriate” be referred to the January 11, 2016 Operations, Policy and Planning Committee meeting.

**Motion Defeated**

For: Trustees Whiteaker, Leonard

Against: Trustees Nohr, Loring-Kuhanga, McNally, Paynter, Watters

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

It was moved:

That the Board of Education of School District No. 61 (Greater Victoria) establish a working group of senior staff and trustees to examine the current function of the standing committees of the Board and make recommendations on the scope of responsibilities, membership and meeting schedules and other aspects of the conduct of these committees as are deemed appropriate.

**Motion Carried**

For: Trustees Loring-Kuhanga, McNally, Nohr, Paynter, Watters, Whiteaker

Against: Trustee Leonard

### **C. Trustee Nohr – Letter to the Minister of Education**

Trustee Nohr presented her motion and rationale.

Discussion ensued amongst the Trustees. Trustee Nohr asked that her motion be tabled.

It was moved:

That the motion, “The Board of Education of School District No. 61 (Greater Victoria) send a letter to the Minister of Education expressing our concerns about the lack of consultation with the BCSTA and School Boards across the province leading up to the passing of Bill 11” be tabled.

**Motion Carried Unanimously**

### **D. Trustee McNally – Trustee Role Descriptions and Expectations for Contract Negotiations Positions**

Trustee McNally presented her motion and rationale. Discussion ensued amongst Trustees with agreement to provide direction to the Board Chair to evaluate contract assignments in December. Trustee McNally withdrew her motion.

That the Board of Education of School District No. 61 (Greater Victoria) develop role descriptions and expectations for the Trustees assigned to Contract Negotiations positions.

**Motion Withdrawn**

### **E. Trustee McNally – Public Reports**

Trustee McNally presented her motion and rationale. Discussion ensued amongst Trustees. Superintendent Langstraat requested the opportunity to discuss the matter with the Senior Leadership Team and to refer the motion to the Regular Operations, Policy and Planning Committee meeting on November 9, 2015.

It was moved:

That the motion "The Board of Education of School District No. 61 (Greater Victoria) approve that any public report from senior administration to Trustees include a written summary provided in advance as a part of the agenda (Standing Committee and Board) pack-up." be referred to the November 9, 2015 Operations, Policy and Planning Committee meeting.

**Motion Carried Unanimously**

**9. NOTICE OF MOTIONS - None**

**10. GENERAL ANNOUNCEMENTS – None**

**11. ADJOURNMENT**

It was moved:

That the meeting adjourn.

**Motion Carried**

The meeting adjourned at 9:45 p.m.



OFFICE OF THE  
**SECRETARY-TREASURER**

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

TO: Operations, Policy and Planning Committee

FROM: Debra Laser, Secretary-Treasurer

DATE: September 21, 2015

RE: **ESQUIMALT SECONDARY SCHOOL - BUILDING ENVELOPE  
PROGRAM CAPITAL AMENDMENT BYLAW NO. 126182**

The Ministry has confirmed funding for the Building Envelope Program project at Esquimalt Secondary School. Funding will be in the amount of \$750,000 and will address the renovation of exterior walls for unintended water ingress resulting from the premature failure of the building envelope. The project management oversight is being provided by BC Housing.

At the February 16, 2015 Board of Education meeting, the Board approved Capital Project Bylaw No. 126182 which provided funding in the amount of \$43,700 for the design stage of the building envelope project. A Capital Amendment Bylaw is required to access the additional funding now allocated to the project. The following motions are recommended:

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of Capital Amendment Bylaw No. 126182, being a bylaw to provide funding for the Building Envelope Project at Esquimalt Secondary School (Facility No. 61048) in the amount of \$750,000.

Motion to be Carried Unanimously

Recommended Motion:

That Capital Amendment Bylaw No. 126182, being a bylaw to provide funding for the building envelope project at Esquimalt Secondary School (Facility No. 61048) in the amount of \$750,000 be:

Read a first time the 28<sup>th</sup> day of September, 2015;  
Read a second time the 28<sup>th</sup> day of September, 2015;  
Read a third time, passed and adopted the 28<sup>th</sup> day of September, 2015;

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



**CAPITAL AMENDMENT BYLAW NO. 126182  
ESQUIMALT SECONDARY SCHOOL**

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

WHEREAS by Capital Project Bylaw No. 126182 the Board adopted a capital project specifying a total maximum allocation of \$43,700.

AND WHEREAS the Minister of Education has approved an additional maximum allocation of \$706,300 to the Capital Plan for Project No. 126182.

NOW THEREFORE the Board enacts as follows:

1. The Capital Amendment Bylaw of the Board specifying a total maximum allocation of \$750,000 is hereby adopted.
2. This Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Amendment Bylaw No. 126182

READ A FIRST TIME THE 28<sup>th</sup> DAY OF SEPTEMBER, 2015;

READ A SECOND TIME THE 28<sup>th</sup> DAY OF SEPTEMBER, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 28<sup>th</sup> DAY OF SEPTEMBER, 2015.

**CORPORATE SEAL**

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria) Capital Amendment Bylaw No. 126182 adopted by the Board the 28<sup>th</sup> day of September, 2015.

\_\_\_\_\_  
Secretary-Treasurer



# OAK BAY H I G H S C H O O L

**TO:** Operations, Policy and Planning Committee

**FROM** Dave Thomson, Principal, Oak Bay High School

**DATE:** September 21, 2015

**RE:** Request to Name the New Theatre at Oak Bay  
High School "The Dave Dunnet Community Theatre"

Our school has gone through a significant consultation process with staff, parents and the community. Throughout the process Dave Dunnet's name continued to resonate. Staff and PAC have endorsed the naming and parents have been offered the opportunity to comment and to this point the comments have only been positive. Mayor, Nils Jensen, and Oak Bay Council have approved this option for naming and it has been supported by the Oak Bay alumni as well.

Dave's contributions to the school trace their roots back to the 1960's. He is the only member of both the Sports Hall of Fame and the Fine Arts Wall of Stars, a tribute to his impact at every level. He remains one of Oak Bay's most beloved teachers. Dave was asked for permission which he permitted with thanks. Subject to the approval of the Board we will have a ceremony in the new school year.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve naming the new theatre at Oak Bay High School "The Dave Dunnet Community Theatre".

Thank you for your consideration.

Dave Thomson  
Principal

Garrett Brisdon  
Vice Principal

Steven Price  
Fine Arts Department Head

Debra Laser

Secretary-Treasurer, SD 61, Victoria

August 30<sup>th</sup>, 2015

Dear Ms. Laser

As one of the thousands of School District 61 students who were extremely fortunate to come under the influence of Mr. Dave Dunnet, I was absolutely delighted to hear that the brand new community theatre at Oak Bay High School will possibly be named after him. This would be such a deserving recognition to a man who has given his life to public education. Several friends, colleagues and former students, with his reluctant assistance, have come up with a summary of his and his students' many accomplishments and credits that help to explain why he is so loved and regarded as an exemplary educator. We have attached the two-page summary to this email.

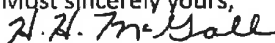
In addition to referring you to the attached pages, I would like to tell you what a huge impact Dave Dunnet has had on his students. Ask anyone who their favourite teacher was at Oak Bay, and it was Mr. Dunnet. He was always there for his students. He set high standards and expectations, he was fair, and he always was positive, encouraging and energetic. He let students know that they could accomplish anything that they set out to do. Team work, knowing when to lead and when to follow were the pillars of the program. Students were always held accountable for their learning, their attitude, and their attention to detail.

Personally, Mr. Dunnet was my mentor. He shaped my life in the pursuit of excellence, hard work, and commitment. Throughout my 34-year career as a fine arts educator and administrator, I employed many of the lessons that I had learned as a clarinet player in the band, and as a professional colleague.

My story is not unique. There are countless people who would say the same thing. Many may not have gone on in music, but the skills they learned, were the skills of life that only can be mastered when involved in a comprehensive music program like that that which Mr. Dunnet created and implemented.

Mr. Dunnet led by example, and his students worked to their capacity. During Mr. Dunnet's tenure, year after year, bands won innumerable awards in concert band, jazz band, marching band, small ensemble, and solo performance. The Oak Band Program exemplified high international standards of music performance and of citizenship while representing the school district, municipality, province and country.

As a spokesperson for my classmates and the many thousands that followed, I would like to see, in addition to the significant recognition already bestowed on Mr. Dunnet, the greatest honour of them all -- the naming of the new community theatre. He put his heart and soul into the school's program, and he brought recognition, respect and significance to the honourable profession of teaching and to the Greater Victoria School District. I would hope that the values he nurtured in his students will live on as his legacy through the naming of the community theatre.

Most sincerely yours,  
  
H. Helene McGall

Fine Arts, Aboriginal Education District Vice Principal, SD 71, Comox Valley (retired)

## **Dave Dunnet – Exemplary Service to School and Community**

- Oak Bay High School - 36 years as student and teacher of Instrumental Music -- Classes and concert, jazz, music theatre, pep, marching bands, small ensembles and solo performance.
- **School-related Performances:**
  - Music for assemblies: anthems, processions, interludes etc. and at Graduation and other special occasions such as Remembrance Day and awards ceremonies
  - Regular seasonal public concerts at the school and various Victoria venues
  - Pep Band at home games, tournaments and Island Championships
  - Performing for fashion shows, art shows, receptions, open houses, fairs, etc.
- **Community Performances:**
  - Municipal Remembrance Day Service
  - Municipal Hall events and receptions
  - Oak Bay Tea Party – parade and park concerts
  - Scout fairs, Church fairs, service club events and other organizations
  - Seniors care homes, hospitals
  - Oak Bay Village events; and seasonal performances such as caroling
  - Victoria Music Festival; University of Victoria Festivals
  - Victoria Day Parade
  - Cruise ship arrivals
  - Conferences, conventions, celebrations
- **Representative Performances:** (representing School, Oak Bay, B.C., Canada)
  - Three World's Fairs – Canada, USA, Japan - by audition and invitation
  - International Youth Music Festival, Vienna – by audition and invitation
  - Ten European Concert Tours – fourteen countries, many several times, including behind the iron curtain (East Germany, Yugoslavia, Czechoslovakia, Hungary), Concert tour of Japan as guests of the Japanese government and Tokyo International Language College
  - National radio performances – CBC, BBC, ORF (Austrian national radio) & NHK (Japanese national radio)
  - International Festival performances: Japan, Scotland, Austria, Netherlands, USA, including marching in the USA, England, Scotland, the Netherlands, and Austria
  - Many significant concerts of national importance such as at the Eiffel Tower on Bastille Day, and for Queen Elizabeth and Prince Philip - three times
  - Canadian National Festival performances - by audition and invitation
  - Pep Band in Vancouver and Seattle for the Supersonics and the New York Knicks

Oak Bay Band students have, during Mr. Dunnet's tenure, won innumerable awards in concert band, jazz band, marching band, small ensemble and solo performance, maintaining exceptionally high international standards of music performance and citizenship while representing the school, municipality, province and country.

• **Recognition:**

- Honourary Life Membership awarded by the BC Music Educators' Association
- Many elected Executive positions with the BC Music Educators' Association
- Award of Distinction – Oak Bay Municipality
- Outstanding Community Service Award - Oak Bay Municipality
- Air Canada's "Heart of Gold Award" for Community Service
- CFAX Citation Rose Citizenship Award – six times; and  
CFAX Community Service - Merit Award
- Person of the Year – Optimist Club of Canada
- Oak Bay High School Sports Hall of Fame Member
- Oak Bay High School Distinguished Fine Arts Alumnus Award
- Featured music educator in two issues of the *Canadian Band Journal*
- Presented as one of the educators "who have made the most contribution to/impact on music education throughout the world." - in the *International Journal of Music Education* May 1984
- Mr. Dunnet was the topic of a doctoral dissertation for Brigham Young University – "Study of an Exemplary Music Educator" by Dr. G. N. King
- Former students and their parents established and funded the annual "Dave Dunnet Music Education Scholarship" for SD 61 graduates pursuing a career teaching music in the schools.
- Two terms as President of Phi Mu Alpha – a national professional fraternity
- Two Terms as President of the National Association for Music Education – university level
- University of Victoria – President's Distinguished Service Award
- University of Victoria – awarded "Emeritus" title at retirement
- Adjudicator and Clinician for many music festivals and contests, ranging from Canadian National Festivals in Ottawa to locally as Chief Judge for the 2015 Victoria Day Parade

TO: The Board of Education

FROM: Piet Langstraat, Superintendent of Schools

RE: Superintendent's Report

DATE: September 28, 2015

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There are a number of items that the Superintendent wishes to bring to the attention of the Board of Education.

1. It has been a pleasure to visit a number of schools over the past month.

- Lambrick Park – I received a warm welcome as the incoming “Dutch” superintendent.



- Oak Bay High – I had the opportunity to visit the school and tour the amazing new facility.
- George Jay Elementary – I had a wonderful time reading to the grade one/two class.



- Reynolds Secondary – I had the opportunity to tour the school and spend time in the Flex Program. In addition, I addressed the staff at their staff retreat.

- Glanford Middle School – The day began with an interview on Studio 85!



- Hillcrest Elementary School – I had a wonderful tour of the facility and had my first introduction to a Strings class.
2. Over the past month I have also had the opportunity to meet with a number of staff and stakeholder groups.
- GVTA Executive
  - Facilities Department
  - Special Education Meeting
  - Songhees Nation
  - VCPAC President and Vice-President
  - CUPE 382 President
  - CUPE 947 Executive

## **2014/2015 Audited Financial Statements**

### **Board Meeting Presentation**

**September 28, 2015**

These Financial Statements have been prepared in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia which are in accordance with Canadian public sector accounting standards except with respect to the accounting treatment of government transfers. Note 3(a) to the financial statements discloses the impact of the differences. These statements have been audited by the Office of the Auditor General of British Columbia who have reported that they present fairly the financial position of the school district.

Statements 1 to 5 show the financial results for the school district on a consolidated basis for the operating, special purpose and capital funds. (Statement 3 Remeasurement Gains and Losses does not apply to our district.)

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

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

Schedules 2A, 2B and 2C provide details of the operating revenue and expense amounts which are summarized on Schedule 2. The **Operating Fund** had a net increase of \$3,219,686 in the current year, which when combined with the opening operating surplus balance of \$18,555,980, results in the operating fund ending balance of \$21,775,666. The accounting principles do not permit outstanding commitments of any kind at the end of the school year to be included in the expenditure total; however all revenue sources must be included. Consequently, the unspent amounts set aside to fund the commitments result in a positive cash position at the end of the school year. See details of the commitment amounts shown below beside the heading "Operating Fund Internally Restricted Surplus".



		<b><u>2014-2015</u></b>	<b><u>2013-2014</u></b>
<b>Operating Fund Internally Restricted Surplus and Unrestricted Surplus (Financial Statement Note 23)</b>	Secondary/ISP/CE School Funds	\$ 3,481,876	\$ 2,148,961
	Middle School Funds	640,917	634,956
	Elementary School Funds	<u>1,985,494</u>	<u>2,182,784</u>
	<b>Total School Level Funds (Note A below)</b>	<b><u>\$ 6,108,287</u></b>	<b><u>\$ 4,966,701</u></b>
	Aboriginal Education Curriculum Sales and Grad Funds	142,195	106,857
	Remaining Collective Agreement Obligations (Pro-D)	276,351	208,160
	Department Carry Forward Funds	854,897	893,145
	Unspent Special Grants and Fees	<u>1,306,413</u>	<u>1,299,276</u>
	<b>Total Unspent Project Budgets (Note B)</b>	<b><u>\$ 2,579,856</u></b>	<b><u>\$ 2,507,438</u></b>
	School Computer Replacements and Software	275,972	141,626
	School Equipment	124,179	47,532
	All Other Purchase Orders	<u>282,818</u>	<u>341,724</u>
	<b>Total Purchase Order Commitments (Note C)</b>	<b><u>\$ 682,969</u></b>	<b><u>\$ 530,882</u></b>
	<b>Budgeted Planned Surplus (Note D)</b>	<b><u>\$ 8,300,000</u></b>	<b><u>\$ 6,300,000</u></b>
	<b>Total Internally Restricted Surplus</b>	<b>\$17,671,112</b>	<b>\$14,305,021</b>
	<b>Unrestricted Operating Surplus (Note E)</b>	<b><u>4,104,554</u></b>	<b><u>4,250,959</u></b>
		<b><u>\$21,775,666</u></b>	<b><u>\$18,555,980</u></b>

<p><b>Operating Fund Internally Restricted Surplus</b></p>	<p><b>Note A:</b> 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 (e.g. teaching kitchens and 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><b>Note B:</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 Education Plan and ACE-IT.</p> <p><b>Note C:</b> 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.</p> <p><b>Note D:</b> The primary factors contributing to the previously reported and approved planned budgeted surplus of \$8.3 million include:</p> <ul style="list-style-type: none"> <li>• \$4.3 million June 30, 2014 unrestricted operating surplus</li> <li>• \$1.4 million December 2014 provincial holdback funding</li> <li>• \$0.3 million additional revenue</li> <li>• \$0.3 million increased ISP enrolment</li> <li>• \$0.3 million recruitment lag</li> <li>• \$0.4 million department budget savings</li> <li>• \$0.2 million utilities and waste management</li> <li>• \$0.3 maintenance expenses charged to AFG</li> <li>• \$0.8 capital equipment purchases to local capital</li> </ul>
<p><b>Operating Fund Unrestricted surplus</b></p>	<p><b>Note E:</b> The unrestricted operating surplus of \$4,104,554 can be utilized for future budget plans. It is primarily the result of the Ministry providing some relief of increased costs incurred in September due to the strike, delays in filling positions and less spending on supplies purchases due to the strike, utilities cost savings as a result of the mild winter, increased income from higher international student program enrolment, increased investment income and the release of additional provincial holdback funding.</p>

<b>Schedule 2C –</b> Operating Expense by Function, Program and Object	<p>The final expenditures indicate district spending of 84.5% on Instruction which is higher than the provincial average of 82.9%. District administration spending is 2.7% which is below the provincial average of 3.4%. Operations and Maintenance spending is 12.0% and is higher than the provincial average of 11.7% due to the age of our facilities. Supplies and services expenditures total 10.2% (provincial average of 11.3%). The reduced expenditure levels reflect the effort to create budget savings to contribute to the planned budgeted surplus for the 2015-2016 operating budget, funds remaining to address the outstanding commitments and less spending due to the strike.</p>		
<b>Schedules 3 &amp; 3A</b> Special Purpose Funds	<p>Special Purpose Funds are funds received for specific purposes and must be used for those purposes. The special purpose fund balances are as follows:</p>		
		<b><u>2014-2015</u></b>	<b><u>2013-2014</u></b>
	School-Generated Funds	\$2,523,130	\$2,285,772
	Annual Facility Grant	83,200	0
	CommunityLINK	523,361	321,133
	Learning Improvement Fund	0	47,757
	Special Education Equipment	0	54,797
	Pembroke YCC	0	16,830
	Hospital Teaching	0	2,106
	SET-BC	0	16,690
	Provincial Inclusion Outreach	6,781	23,295
	Ledger School	5,170	8,399
	Strong Start Centres	49,109	45,011
	Scholarship Trust	559,274	546,264
	Charitable Trust	2,650	2,200
Estate Trust	37,739	32,998	
Attendance Support and Wellness	<u>118,800</u>	<u>0</u>	
	<b>Total Special Purpose Funds</b>	<b><u>\$3,909,214</u></b>	<b><u>\$3,403,252</u></b>

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

With the implementation of full GAAP, assets are capitalized in accordance with GAAP definitions (e.g. betterments), and capital asset amortization is recorded. Capital assets purchased out of operating and special purpose funds are shown on Schedule 1 as an interfund transfer to the Capital Fund.

The change in capital assets is detailed in Schedule 4A. Completed capital asset additions totalled \$58.1 million of which equipment additions totalled \$0.6 million, vehicle additions totalled \$0.1 million, computer hardware additions totalled \$1.4 million, and building improvements/seismic upgrades and replacement totalled \$56.0 million primarily at Oak Bay High School and Quadra and George Jay Elementary Schools and boiler replacements at George Jay, Gordon Head and Hillcrest Elementary Schools. The buildings work in progress totals \$1.8 million (Schedule 4B) related to the seismic upgrade work at Tillicum and Cloverdale Elementary Schools and Esquimalt Secondary building envelope and boiler replacement.

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

Bylaw capital expenditures relate to the major capital program approved by the Ministry and are funded by Government through debt financing which is shown as deferred capital revenue in the financial statements (Schedule 4C). The seismic upgrade work at Quadra, Tillicum and George Jay Elementary Schools and the replacement of Oak Bay High School are funded from bylaw capital.

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

Local Capital includes proceeds from the rental of assets which were originally purchased from Board funds and interest earned on the local capital balance (Schedule 4). Tangible capital assets purchased from local capital totalled \$800,000.

**The following motions are recommended:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the internally restricted surplus appropriation of \$17,671,112 as shown on Schedule 2 of the Financial Statements, being held for school level funds \$6,108,287 (Note A), unspent project budgets \$2,579,856 (Note B), purchase order commitments \$682,969 (Note C), and the previously approved budgeted surplus of \$8,300,000 (Note D);

That the Board of Education of School District No. 61 (Greater Victoria) approve the June 30, 2015 unrestricted operating surplus of \$4,104,554 (Note E) to be carried forward and applied towards the 2016/2017 projected deficit; (The deficit is forecast to be in excess of \$9.0 million.)

That the Board of Education of School District No. 61 (Greater Victoria) approve up to \$800,000 spending for capital assets from the local capital reserve in 2015/2016;

That the Board of Education of School District No. 61 (Greater Victoria) approve the audited financial statements of School District No. 61 (Greater Victoria) for the year ended June 30, 2015; and that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to execute these statements, where applicable, on behalf of the Board.

Audited Financial Statements of

## **School District No. 61 (Greater Victoria)**

June 30, 2015

# School District No. 61 (Greater Victoria)

June 30, 2015

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2-3
Statement of Financial Position - Statement 1 .....	4
Statement of Operations - Statement 2 .....	5
Statement of Changes in Net Financial Assets (Debt) - Statement 4 .....	6
Statement of Cash Flows - Statement 5 .....	7
Notes to the Financial Statements .....	8-25
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	26
Schedule of Operating Operations - Schedule 2 .....	27
Schedule 2A - Schedule of Operating Revenue by Source .....	28
Schedule 2B - Schedule of Operating Expense by Object .....	29
Schedule 2C - Operating Expense by Function, Program and Object .....	30
Schedule of Special Purpose Operations - Schedule 3 .....	32
Schedule 3A - Changes in Special Purpose Funds and Expense by Object .....	33
Schedule of Capital Operations - Schedule 4 .....	35
Schedule 4A - Tangible Capital Assets .....	36
Schedule 4B - Tangible Capital Assets - Work in Progress .....	37
Schedule 4C - Deferred Capital Revenue .....	38
Schedule 4D - Changes in Unspent Deferred Capital Revenue .....	39

# School District No. 61 (Greater Victoria)

## MANAGEMENT REPORT

Version: 7372-6626-4643

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

The accompanying financial statements of School District No. 61 (Greater Victoria) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

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

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

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

	September 28, 2015
Signature of the Chairperson of the Board of Education	Date Signed
	September 28, 2015
Signature of the Superintendent	Date Signed
	September 28, 2015
Signature of the Secretary Treasurer	Date Signed



**School District No. 61 (Greater Victoria)**

Statement 1

## Statement of Financial Position

As at June 30, 2015

	2015 Actual	2014 Actual (Recast - Note 25)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	64,055,445	53,021,998
Accounts Receivable		
Due from Province - Ministry of Education	1,867,079	6,705,029
Due from LEA/Direct Funding		714,602
Other (Note 4)	681,264	769,914
Portfolio Investments (Note 5)	499,316	499,259
Long-Term Accounts Receivable (Note 6)	743,637	982,142
<b>Total Financial Assets</b>	<b>67,846,741</b>	<b>62,692,944</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education		4,389,761
Other (Note 8)	23,792,159	19,693,508
Unearned Revenue (Note 9)	9,121,616	7,103,974
Deferred Revenue (Note 10)	3,909,214	3,403,252
Deferred Capital Revenue (Note 11)	192,352,985	163,117,472
Employee Future Benefits (Note 12)	2,421,659	2,409,344
Capital Lease Obligations (Note 13)	387,376	358,799
<b>Total Liabilities</b>	<b>231,985,009</b>	<b>200,476,110</b>
<b>Net Financial Assets (Debt)</b>	<b>(164,138,268)</b>	<b>(137,783,166)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 14)	231,900,975	203,923,273
Prepaid Expenses	426,250	263,356
<b>Total Non-Financial Assets</b>	<b>232,327,225</b>	<b>204,186,629</b>
<b>Accumulated Surplus (Deficit) (Note 23)</b>	<b>68,188,957</b>	<b>66,403,463</b>

Contractual Obligations and Contingencies (Note 18,20)

Approved by the Board

September 28, 2015

Signature of the Chairperson of the Board of Education

Date Signed

September 28, 2015

Signature of the Superintendent

Date Signed

September 28, 2015

Signature of the Secretary Treasurer

Date Signed

**School District No. 61 (Greater Victoria)**

Statement 2

Statement of Operations

Year Ended June 30, 2015

	2015 Budget (Note 19) \$	2015 Actual \$	2014 Actual (Recast - Note 25) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	163,369,828	166,797,627	160,604,102
Other		1,401	238,633
Municipal Grants Spent on Sites			-
Tuition	8,478,083	12,111,599	10,098,452
Other Revenue	7,653,866	8,147,107	8,299,170
Rentals and Leases	1,530,124	1,465,399	1,231,728
Investment Income	508,271	877,720	776,565
Gain (Loss) on Disposal of Tangible Capital Assets			600,000
Amortization of Deferred Capital Revenue	5,221,835	5,929,053	5,200,174
Long-Term Lease Revenue Recognition	24,824		57,705
<b>Total Revenue</b>	<b>186,786,831</b>	<b>195,329,906</b>	<b>187,106,529</b>
<b>Expenses</b>			
Instruction	159,005,824	157,002,908	151,361,064
District Administration	4,487,789	4,560,924	4,083,019
Operations and Maintenance	30,017,172	31,125,307	30,833,467
Transportation and Housing	1,019,984	847,240	883,229
Debt Services		8,033	6,060
<b>Total Expense</b>	<b>194,530,769</b>	<b>193,544,412</b>	<b>187,166,839</b>
<b>Surplus (Deficit) for the year</b>	<b>(7,743,938)</b>	<b>1,785,494</b>	<b>(60,310)</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>66,403,463</b>	<b>66,463,773</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>68,188,957</b>	<b>66,403,463</b>

**School District No. 61 (Greater Victoria)**

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	2015 Budget (Note 19)	2015 Actual	2014 Actual (Recast - Note 25)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(7,743,938)</u>	<u>1,785,494</u>	<u>(60,310)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(34,061,200)	(36,311,008)	(31,634,063)
Amortization of Tangible Capital Assets	7,490,597	8,333,306	7,553,015
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(26,570,603)</u>	<u>(27,977,702)</u>	<u>(24,081,048)</u>
Acquisition of Prepaid Expenses		(162,894)	
Use of Prepaid Expenses	60,000		110,339
Correct Long-Term Lease Payments			245,535
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>60,000</u>	<u>(162,894)</u>	<u>355,874</u>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(34,254,541)</u>	<u>(26,355,102)</u>	<u>(23,785,484)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<u>(26,355,102)</u>	<u>(23,785,484)</u>
<b>Net Financial Assets (Debt), beginning of year</b>		<u>(137,783,166)</u>	<u>(113,997,682)</u>
<b>Net Financial Assets (Debt), end of year</b>		<u><u>(164,138,268)</u></u>	<u><u>(137,783,166)</u></u>

**School District No. 61 (Greater Victoria)**

Statement 5

Statement of Cash Flows

Year Ended June 30, 2015

	2015 Actual	2014 Actual (Recast - Note 25)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	1,785,494	(60,310)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	5,879,707	(7,201,229)
Prepaid Expenses	(162,894)	110,339
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(7,613,701)	7,288,047
Unearned Revenue	2,017,642	970,592
Deferred Revenue	505,962	151,372
Employee Future Benefits	12,315	67,457
Other Liabilities	7,322,590	418,035
Loss (Gain) on Disposal of Tangible Capital Assets		(2,400,000)
Amortization of Tangible Capital Assets	8,333,306	7,553,015
Amortization of Deferred Capital Revenue	(5,929,053)	(5,200,174)
Long-Term Lease Revenue Recognition		(57,705)
<b>Total Operating Transactions</b>	<b>12,151,368</b>	<b>1,639,439</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,594,914)	(697,931)
Tangible Capital Assets - WIP Purchased	(34,438,018)	(30,574,970)
District Portion of Proceeds on Disposal		500,000
Bylaw Expenditures	(1,754,427)	(1,957,162)
Capital Lease Assets Purchased	(128,876)	(361,162)
<b>Total Capital Transactions</b>	<b>(37,916,235)</b>	<b>(33,091,225)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	36,769,793	34,507,918
Capital Lease Principal Payment	(100,298)	(63,833)
Capital Lease Obligation	128,876	361,162
<b>Total Financing Transactions</b>	<b>36,798,371</b>	<b>34,805,247</b>
<b>Investing Transactions</b>		
Proceeds on Disposal of Portfolio Investments		10,236,589
Investments in Portfolio Investments	(57)	
<b>Total Investing Transactions</b>	<b>(57)</b>	<b>10,236,589</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>11,033,447</b>	<b>13,590,050</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>53,021,998</b>	<b>39,431,948</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>64,055,445</b>	<b>53,021,998</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	64,055,445	53,021,998
	<b>64,055,445</b>	<b>53,021,998</b>

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

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**1. Authority and Purpose**

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

**2. Adoption of New Accounting Policy**

On July 1, 2014, the School District adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis to July 1, 2013 and did not result in any adjustments to financial liabilities, tangible capital assets or accumulated surplus of the School District.

**3. Summary of Significant Accounting Policies**

**(a) Basis of Accounting**

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

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

As noted in Notes 3 (f) and 3 (n), Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2014 – increase in annual surplus by \$25,260,562  
June 30, 2014 – increase in accumulated surplus and decrease in deferred capital revenue by \$163,117,472  
Year-ended June 30, 2015 – increase in annual surplus by \$29,235,513  
June 30, 2015 – increase in accumulated surplus and decrease in deferred capital revenue by \$192,352,985

In addition, the Budget Transparency and Accountability Act and its related regulations also require deferral of revenue for government transfers received for Special Education Equipment; Ready, Set, Learn; Strong Start; and CommunityLINK. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue. The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2014 – increase in annual surplus by \$85,444  
June 30, 2014 – increase in accumulated surplus and decrease in deferred revenue by \$420,941  
Year-ended June 30, 2015 – increase in annual surplus by \$151,529  
June 30, 2015 – increase in accumulated surplus and decrease in deferred revenue by \$572,470

**3. Summary of Significant Accounting Policies (*Continued*)**

(b) Cash and Cash Equivalents

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

(c) Accounts Receivable

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

(d) Portfolio Investments

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

Detailed information regarding portfolio investments is disclosed in Note 5.

(e) Unearned Revenue

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

(f) Deferred Revenue and Deferred Capital Revenue

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

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

**3. Summary of Significant Accounting Policies (Continued)**

**(g) Employee Future Benefits**

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

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

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

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

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

**(h) Asset Retirement Obligations**

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

**(i) Liability for Contaminated Sites**

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

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

**3. Summary of Significant Accounting Policies (Continued)**

(i) Liability for Contaminated Sites (continued)

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. At this time the School District has determined there are no liabilities for contaminated sites.

(j) Tangible Capital Assets

The following criteria apply:

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

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

(k) Capital Leases

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

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



**3. Summary of Significant Accounting Policies (*Continued*)**

(l) Prepaid Expenses

Payments for insurance, subscriptions, and maintenance contracts for use within the School District in a future period are included as a prepaid expense and stated at acquisition cost and are charged to expenses over the periods expected to benefit from it. Textbooks and other teaching supplies are expensed as purchased.

(m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 16 – Interfund Transfers and Note 23 – Internally Restricted Surplus).

(n) Revenue Recognition

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

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

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

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

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

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

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

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

**3. Summary of Significant Accounting Policies (Continued)**

(o) Expenditures

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

Categories of Salaries

- Individuals employed under a Principal or Vice-Principal Contract are categorized as Principals and Vice-Principals.
- Superintendent, Secretary-Treasurer, Deputy/Associate Superintendents, Directors, Trustees and any other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

(p) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, temporary investments, accounts receivable, long-term accounts receivable, investments, accounts payable and accrued liabilities, and other current liabilities. The School District does not have any derivative financial instruments.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. The School District has not invested in any equity instruments that are actively quoted in the market and has not designated any financial instruments to be recorded at fair value. The School District has no instruments in the fair value category.

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

Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from its financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

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

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**3. Summary of Significant Accounting Policies (Continued)**

(q) Measurement Uncertainty

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

**4. Accounts Receivable – Other Receivables**

	June 30, 2015	June 30, 2014
Due from Agencies and Associations	\$ 138,565	\$ 408,914
Due from Government of Canada	302,273	274,189
Other Receivables	240,426	86,811
	<u>\$ 681,264</u>	<u>\$ 769,914</u>

**5. Portfolio Investments**

	June 30, 2015	June 30, 2014
Investments in the Cost and Amortized Cost Category:		
Province of Ontario Bond - 7.6% Maturing June 2, 2027	499,316	499,259
	<u>\$ 499,316</u>	<u>\$ 499,259</u>

The market value of the investments as of June 30, 2015 was \$0.8 million (June 30, 2014: \$0.7 million).

**6. Long-Term Accounts Receivable**

The School District has entered into an agreement for the lease of 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 \$293,042 (2014: \$298,807) is included in deferred capital revenue of the Capital fund. The final Blanshard lease payment was due on September 1, 2014 and the final Hampton lease payment is due on March 1, 2020.

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

	June 30, 2015	June 30, 2014
Blanshard Building Lease Payment Receivable:		
Total Minimum Lease Payments	\$ -	\$ 105,710
Unearned Finance Income	-	(2,775)
	<u>-</u>	<u>102,935</u>
Hampton Building Lease Payment Receivable:		
Total Minimum Lease Payments	803,671	964,405
Unearned Finance Income	(60,034)	(85,198)
	<u>743,637</u>	<u>879,207</u>
	<u>\$ 743,637</u>	<u>\$ 982,142</u>

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**7. Bank Indebtedness**

The School District has an unutilized line of credit facility agreement with the CIBC, dated March 12, 2009, in the amount of \$1,500,000.

**8. Accounts Payable and Accrued Liabilities – Other**

	June 30, 2015	June 30, 2014
Trade Payables	\$ 1,053,990	\$ 4,277,929
Salaries and Benefits Payable	10,638,192	8,408,378
Accrued Vacation Pay	1,996,187	1,875,390
Other	10,103,790	5,131,811
	<u>\$ 23,792,159</u>	<u>\$ 19,693,508</u>

**9. Unearned Revenue**

	June 30, 2015	June 30, 2014
Unearned Revenue, Beginning of Year	\$ 7,103,974	\$ 6,133,382
Changes for the Year:		
Increase:		
Tuition Fees	2,039,736	1,024,647
Rentals	5,752	-
	<u>2,045,488</u>	<u>1,024,647</u>
Decrease:		
Rentals	-	3,104
Summer School	27,846	2,035
Other	-	48,916
	<u>27,846</u>	<u>54,055</u>
Net Changes for the Year	2,017,642	970,592
Unearned Revenue, End of Year	<u>\$ 9,121,616</u>	<u>\$ 7,103,974</u>

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**10. Deferred Revenue**

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e. the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

	June 30, 2015	June 30, 2014
Deferred Revenue, Beginning of Year	\$ 3,403,252	\$ 3,251,880
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	9,918,017	8,526,335
Other	6,359,227	6,203,944
Investment Income	76,337	79,783
	<u>16,353,581</u>	<u>14,810,062</u>
Decrease:		
Allocation to Revenue	15,727,889	14,552,304
Recovered	67,320	106,386
Strike Savings Recovery	52,410	-
	<u>15,847,619</u>	<u>14,658,690</u>
Net Changes for the Year	505,962	151,372
Deferred Revenue, End of Year	\$ 3,909,214	\$ 3,403,252

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**11. Deferred Capital Revenue**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

**Deferred Capital Revenue:**

	June 30, 2015	June 30, 2014 (Restated-Note 25)
Deferred Capital Revenue, Beginning of Year	\$ 134,367,680	\$ 133,809,113
Prior Period Adjustment - Correct Long-Term Lease Payments	-	(982,141)
Deferred Capital Revenue, Beginning of Year, Restated	134,367,680	132,826,972
Changes for the Year:		
Increase:		
Transferred from Unspent DCR - Capital Additions	-	-
Transferred from Deferred Capital Revenue - Work in Progress	56,226,584	8,698,587
Leased Equipment	149,200	-
	56,375,784	8,698,587
Decrease:		
Amortization of Deferred Capital Revenue	5,929,053	5,200,174
Dispose Blanshard Lot B	-	1,900,000
Long-Term Lease Revenue Recognition	-	57,705
	5,929,053	7,157,879
Net Changes for the Year	50,446,731	1,540,708
Deferred Capital Revenue, End of Year	\$ 184,814,411	\$ 134,367,680

**Deferred Capital Revenue - Work in Progress:**

	June 30, 2015	June 30, 2014 (Restated-Note 25)
Work in Progress, Beginning of Year	\$ 23,549,454	\$ 1,673,071
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	34,438,018	30,574,970
	34,438,018	30,574,970
Decrease:		
Transferred to Deferred Capital Revenue	56,226,584	8,698,587
	56,226,584	8,698,587
Net Changes for the Year	(21,788,566)	21,876,383
Work in Progress, End of Year	\$ 1,760,888	\$ 23,549,454

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**11. Deferred Capital Revenue (Continued)**

**Unspent Deferred Capital Revenue:**

	June 30, 2015	June 30, 2014 (Restated-Note 25)
Unspent Deferred Capital Revenue, Beginning of Year	\$ 5,200,338	\$ 2,487,946
Prior Period Adjustment - Correct Long-Term Lease Payments	-	736,606
Unspent Deferred Capital Revenue, Beginning of Year, Restated	5,200,338	3,224,552
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	36,276,751	31,897,682
Other	472,087	772,087
Investment Income	20,955	38,149
MEd Restricted Portion of Proceeds on Disposal	-	375,000
Gain on Disposal of Blanshard Lot B	-	1,425,000
	36,769,793	34,507,918
Decrease:		
Transferred to Deferred Capital Revenue - Capital Additions	-	-
Transferred to Deferred Capital Revenue - Work in Progress	34,438,018	30,574,970
Bylaw Expenditures	1,754,427	1,957,162
	36,192,445	32,532,132
Net Changes for the Year	577,348	1,975,786
Unspent Deferred Capital Revenue, End of Year	\$ 5,777,686	\$ 5,200,338
<b>Total Deferred Capital Revenue, End of Year</b>	<b>\$ 192,352,985</b>	<b>\$ 163,117,472</b>

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**12. Employee Future Benefits**

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

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

	June 30, 2015	June 30, 2014
Discount Rate - April 1	3.25%	3.00%
Discount Rate - March 31	2.25%	3.25%
Long-Term Salary Growth - April 1	2.50%+seniority	2.50%+seniority
Long-Term Salary Growth - March 31	2.50%+seniority	2.50%+seniority
Expected Average Remaining Service Lifetime - March 31	9.3	9.3

	June 30, 2015	June 30, 2014
<b>Reconciliation of Accrued Benefit Obligation:</b>		
Accrued Benefit Obligation - April 1	\$ 2,407,385	\$ 2,486,232
Service Cost	194,012	193,962
Interest Cost	80,084	75,730
Benefit Payments	(243,419)	(214,862)
Actuarial (Gain) Loss	128,725	(133,677)
Accrued Benefit Obligation - March 31	\$ 2,566,787	\$ 2,407,385

<b>Reconciliation of Funded Status at End of Fiscal Year:</b>		
Accrued Benefit Obligation - March 31	\$ 2,566,787	\$ 2,407,385
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(2,566,787)	(2,407,385)
Employer Contributions After Measurement Date	43,293	21,261
Benefit Expense After Measurement Date	(69,689)	(68,524)
Unamortized Net Actuarial Loss	171,524	45,304
Accrued Benefit Liability - June 30	\$ (2,421,659)	\$ (2,409,344)

<b>Reconciliation of Change in Accrued Benefit Liability:</b>		
Accrued Benefit Liability - July 1	\$ 2,409,344	\$ 2,341,887
Net Expense for Fiscal Year	277,766	287,671
Employer Contributions	(265,451)	(220,214)
Accrued Benefit Liability - June 30	\$ 2,421,659	\$ 2,409,344

<b>Components of Net Benefit Expense:</b>		
Service Cost	\$ 200,310	\$ 193,975
Interest Cost	74,952	76,818
Amortization of Net Actuarial Gain (Loss)	2,504	16,878
Net Benefit Expense	\$ 277,766	\$ 287,671



**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**13. Capital Lease Obligations**

The School District entered into one new capital lease for computer hardware with MFA Leasing Corporation in November 2014. The lease expires on October 28, 2019. In addition, the School District previously entered into one capital lease for computer hardware during the year ended June 30, 2013 and two capital leases for computer hardware during the year ended June 30, 2014. The leases expire on December 28, 2017, July 28, 2018 and October 28, 2018. Required future minimum capital lease payments are as follows:

	June 30, 2015
2016	\$ 117,367
2017	117,367
2018	110,219
2019	47,473
2020	9,035
Total Minimum Capital Lease Payments	401,461
Less Amounts Representing Interest (at Prime minus 1.00%)	(14,085)
Present Value of Minimum Capital Lease Payments	\$ 387,376

For the year ended June 30, 2015, the School District recorded interest expense on the obligations under capital leases of \$8,033 (2014: \$6,060).

**14. Tangible Capital Assets**

**June 30, 2015**

<b>Cost:</b>	Balance at July 1, 2014	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2015
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Buildings	285,494,041	13,320	-	55,977,813	341,485,174
Buildings – Work in Progress	23,541,900	34,196,801	-	(55,977,813)	1,760,888
Furniture & Equipment	5,462,690	383,727	(681,471)	248,771	5,413,717
Furniture – Work in Progress	7,554	241,217	-	(248,771)	-
Vehicles	757,910	82,918	(88,948)	-	751,880
Computer Software	34,826	-	-	-	34,826
Computer Hardware	2,782,038	1,264,149	(1,042,859)	-	3,003,328
Hardware under capital lease	428,945	128,876	-	-	557,821
Total	\$ 329,343,621	\$36,311,008	\$ (1,813,278)	\$ -	\$ 363,841,351

<b>Accumulated Amortization:</b>	Balance at July 1, 2014	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2015
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	120,730,671	6,887,011	-	-	127,617,682
Buildings - Work in Progress	-	-	-	-	-
Furniture & Equipment	2,728,552	577,894	(681,471)	-	2,624,975
Furniture – Work in Progress	-	-	-	-	-
Vehicles	413,095	79,937	(88,948)	-	404,084
Computer Software	10,447	6,965	-	-	17,412
Computer Hardware	1,509,358	732,161	(1,042,859)	-	1,198,660
Hardware under capital lease	28,225	49,338	-	-	77,563
Total	\$ 125,420,348	\$ 8,333,306	\$ (1,813,278)	\$ -	\$ 131,940,376

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**14. Tangible Capital Assets (Continued)**

**June 30, 2014**

<b>Cost:</b>	<b>Balance at July 1, 2013</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2014</b>
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Buildings	276,768,649	26,805	-	8,698,587	285,494,041
Buildings - Work in Progress	1,673,071	30,567,416	-	(8,698,587)	23,541,900
Furniture & Equipment	5,681,142	338,561	(557,013)	-	5,462,690
Furniture - Work in Progress	-	7,554	-	-	7,554
Vehicles	628,287	129,623	-	-	757,910
Computer Software	321,525	-	(286,699)	-	34,826
Computer Hardware	3,224,807	202,942	(645,711)	-	2,782,038
Hardware under capital lease	67,783	361,162	-	-	428,945
<b>Total</b>	<b>\$ 299,198,981</b>	<b>\$ 31,634,063</b>	<b>\$ (1,489,423)</b>	<b>\$ -</b>	<b>\$ 329,343,621</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2013</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2014</b>
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	114,611,241	6,119,430	-	-	120,730,671
Buildings - Work in Progress	-	-	-	-	-
Furniture & Equipment	2,700,523	585,042	(557,013)	-	2,728,552
Furniture - Work in Progress	-	-	-	-	-
Vehicles	343,785	69,310	-	-	413,095
Computer Software	232,841	64,305	(286,699)	-	10,447
Computer Hardware	1,464,977	690,092	(645,711)	-	1,509,358
Hardware under capital lease	3,389	24,836	-	-	28,225
<b>Total</b>	<b>\$ 119,356,756</b>	<b>\$ 7,553,015</b>	<b>\$ (1,489,423)</b>	<b>\$ -</b>	<b>\$ 125,420,348</b>

**Net Book Value:**

	<b>Net Book Value June 30, 2015</b>	<b>Net Book Value June 30, 2014</b>
Sites	\$ 10,833,717	\$ 10,833,717
Buildings	213,867,492	164,763,370
Buildings - Work in Progress	1,760,888	23,541,900
Furniture & Equipment	2,788,742	2,734,138
Furniture - Work in Progress	-	7,554
Vehicles	347,796	344,815
Computer Software	17,414	24,379
Computer Hardware	1,804,668	1,272,680
Hardware under capital lease	480,258	400,720
	<b>\$ 231,900,975</b>	<b>\$ 203,923,273</b>

Buildings - Work in Progress having a value of \$1,760,888 (2014: \$23,541,900) have not been amortized. In the prior year, Furniture - Work in Progress having a value of \$7,554 was not amortized. Amortization of these assets commence when the asset is put into service.

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**15. Employee Pension Plans**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. The Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 32,000 retired members from school districts. The Municipal Pension Plan has about 179,000 active members, of which approximately 24,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual employers participating in the Plan.

The Greater Victoria School District paid \$16,204,940 for employer contributions to these plans in the year ended June 30, 2015 (2014: \$16,774,328).

**16. Interfund Transfers**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2015 were as follows:

- Transfer to the capital fund for tangible capital assets purchased from the operating fund \$384,030.
- Transfer to the capital fund for tangible capital assets purchased from the special purpose fund \$410,884.

**17. Related Party Transactions**

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

**18. Contractual Obligations**

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

	2016	2017
Cloverdale Elementary Seismic Upgrade	\$ 1,950,000	\$ 948,753
Oak Bay High School Replacement	4,595,876	-
George Jay Elementary Seismic Upgrade	459,178	-
Tillicum Elementary Seismic Upgrade	859,332	-
	<b>\$ 7,864,386</b>	<b>\$ 948,753</b>

**School District No. 61 (Greater Victoria)**  
**Notes to Financial Statements**  
**Year Ended June 30, 2015**

**19. Budget Figures**

Budget figures were approved by the Board through the adoption of an annual budget on April 25, 2014.

**20. Contingencies**

The School 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.

**21. Asset Retirement Obligation**

As at June 30, 2015, the School District has identified asset retirement obligations relating to asbestos removal in several of its facilities. The asset retirement obligations have not been recognized where there is an indeterminate settlement date of the future demolition or renovation of the facilities, and therefore the fair value cannot be reasonably estimated. The asset retirement obligation will be recognized as a liability in the period when the fair value can be reasonably estimated.

In the current year, the School District has recognized an asset retirement obligation related to asbestos removal to be incurred during the demolition of the old Oak Bay High School in July 2015. An asset retirement obligation of \$200,000 has been recognized in the financial statements.

**22. Expense by Object**

	June 30, 2015	June 30, 2014
Salaries and Benefits	\$ 156,813,004	\$ 151,650,519
Services and Supplies	28,390,069	27,957,245
Interest	8,033	6,060
Amortization	8,333,306	7,553,015
	<b>\$ 193,544,412</b>	<b>\$ 187,166,839</b>

**23. Internally Restricted Surplus**

The Internally Restricted Operating Funds represent the amount of funds committed for planned educational activities at the school level; for the completion of projects in progress at June 30, 2015; for outstanding purchase order commitments; and for the amount approved for the 2015/2016 operating budget. The Internally Restricted Capital Fund represents the balance from the Local Capital Reserve. The use of Local Capital is entirely at the discretion of the School District. Appropriations from Local Capital are made to finance projects as determined by the Board.

	June 30, 2015	June 30, 2014
Internally Restricted - Operating Fund		
Carry Forward of Unspent School Budgets	\$ 6,108,287	\$ 4,966,701
Carry Forward of Unspent Project Budgets	2,579,856	2,507,438
Purchase Order Commitments	682,969	530,882
Appropriated for the Future Year's Operating Budget	8,300,000	6,300,000
	<b>17,671,112</b>	<b>14,305,021</b>
Internally Restricted - Capital Fund		
Local Capital Reserve	5,989,146	6,468,762
<b>Total Internally Restricted Fund Balances</b>	<b>\$ 23,660,258</b>	<b>\$ 20,773,783</b>

**24. Economic Dependence**

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

**25. Prior Period Adjustments**

In the prior year, the School District corrected the amortization and allocation of lease payments of two 99-year leases. However, some of the lease payments were still sitting in Deferred Capital Revenue at June 30, 2014. When these buildings were effectively sold by way of the 99-year lease, these payments should have been split 75% to Ministry of Education Restricted Capital and 25% to Local Capital. These payments have been included in the current year Financial Statements as Prior Period Adjustments. The result was a decrease in Deferred Capital Revenue of \$1 million, an increase in Unspent Deferred Capital Revenue of \$0.7 million and an increase of Capital Surplus of \$0.3 million.

**26. Risk Management**

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

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

**a) Credit risk:**

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

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

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

**b) Market risk:**

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

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

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

**26. Risk Management (*Continued*)**

c) Liquidity risk

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

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

Risk management and insurance services for all school districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

# School District No. 61 (Greater Victoria)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2015

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Actual	2014 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>					
Prior Period Adjustments	18,555,980		47,847,483	66,403,463	66,218,238
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>18,555,980</b>	<b>-</b>	<b>47,847,483</b>	<b>66,403,463</b>	<b>66,463,773</b>
<b>Changes for the year</b>					
Surplus (Deficit) for the year	3,712,047	410,884	(2,337,437)	1,785,494	(60,310)
Interfund Transfers	(384,030)	(410,884)	794,914	-	-
Tangible Capital Assets Purchased	(108,331)		108,331	-	-
Local Capital	3,219,686	-	(1,434,192)	1,785,494	(60,310)
<b>Net Changes for the year</b>	<b>21,775,666</b>	<b>-</b>	<b>46,413,291</b>	<b>68,188,957</b>	<b>66,403,463</b>

# School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2015

	2015 Budget (Note 19) \$	2015 Actual \$	2014 Actual (Recast - Note 25) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	153,049,332	155,495,316	150,213,489
Other		1,401	238,633
Tuition	8,478,083	12,111,599	10,098,452
Other Revenue	1,253,866	2,025,688	2,245,477
Rentals and Leases	1,530,124	1,458,414	1,222,822
Investment Income	450,000	751,270	644,889
<b>Total Revenue</b>	<b>164,761,405</b>	<b>171,843,688</b>	<b>164,663,762</b>
<b>Expenses</b>			
Instruction	143,792,482	142,458,189	137,564,399
District Administration	4,487,789	4,560,924	4,083,019
Operations and Maintenance	20,961,150	20,265,288	20,790,472
Transportation and Housing	1,019,984	847,240	883,229
<b>Total Expense</b>	<b>170,261,405</b>	<b>168,131,641</b>	<b>163,321,119</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(5,500,000)</b>	<b>3,712,047</b>	<b>1,342,643</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>6,300,000</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(800,000)	(384,030)	
Local Capital		(108,331)	(69,893)
<b>Total Net Transfers</b>	<b>(800,000)</b>	<b>(492,361)</b>	<b>(69,893)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>3,219,686</b>	<b>1,272,750</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>18,555,980</b>	<b>17,283,230</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>21,775,666</b>	<b>18,555,980</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 23)		17,671,112	14,305,021
Unrestricted		4,104,554	4,250,959
<b>Total Operating Surplus (Deficit), end of year</b>		<b>21,775,666</b>	<b>18,555,980</b>



# School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Budget (Note 19) \$	2015 Actual \$	2014 Actual (Recast - Note 25) \$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	151,011,578	153,247,196	148,079,131
AANDC/LEA Recovery	(1,138,331)	(1,029,971)	(1,112,606)
Other Ministry of Education Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults	267,468	202,535	174,846
Other Grants	12,000	178,939	175,501
<b>Total Provincial Grants - Ministry of Education</b>	<b>153,049,332</b>	<b>155,495,316</b>	<b>150,213,489</b>
<b>Provincial Grants - Other</b>		<b>1,401</b>	<b>238,633</b>
<b>Tuition</b>			
Summer School Fees	56,059	33,910	56,559
Continuing Education	61,741	67,344	81,194
Offshore Tuition Fees	8,360,283	12,010,345	9,960,699
<b>Total Tuition</b>	<b>8,478,083</b>	<b>12,111,599</b>	<b>10,098,452</b>
<b>Other Revenues</b>			
Other School District/Education Authorities		2,700	7,700
LEA/Direct Funding from First Nations	1,138,331	1,029,971	1,112,606
Miscellaneous			
Industry Training Secondary Schools		143,600	158,800
Instructional Cafeteria Revenue		175,687	194,089
First Nations Curriculum Project	8,000	9,300	4,542
CommunityLINK Parent Contributions	80,000	105,209	101,633
Misc Fees and Grants	27,535	559,221	666,107
<b>Total Other Revenue</b>	<b>1,253,866</b>	<b>2,025,688</b>	<b>2,245,477</b>
<b>Rentals and Leases</b>	<b>1,530,124</b>	<b>1,458,414</b>	<b>1,222,822</b>
<b>Investment Income</b>	<b>450,000</b>	<b>751,270</b>	<b>644,889</b>
<b>Total Operating Revenue</b>	<b>164,761,405</b>	<b>171,843,688</b>	<b>164,663,762</b>

**School District No. 61 (Greater Victoria)**

Schedule of Operating Expense by Object  
Year Ended June 30, 2015

Schedule 2B (Unaudited)

	2015 Budget (Note 19)	2015 Actual	2014 Actual (Recast - Note 25)
	\$	\$	\$
<b>Salaries</b>			
Teachers	74,220,914	70,511,488	68,206,005
Principals and Vice Principals	10,169,847	10,322,521	10,185,752
Educational Assistants	14,377,304	15,124,716	14,644,961
Support Staff	16,358,506	15,342,673	15,524,960
Other Professionals	3,334,649	3,165,238	3,277,039
Substitutes	5,985,943	6,686,506	6,746,887
<b>Total Salaries</b>	<b>124,447,163</b>	<b>121,153,142</b>	<b>118,585,604</b>
<b>Employee Benefits</b>	<b>29,590,496</b>	<b>29,795,711</b>	<b>28,099,758</b>
<b>Total Salaries and Benefits</b>	<b>154,037,659</b>	<b>150,948,853</b>	<b>146,685,362</b>
<b>Services and Supplies</b>			
Services	3,577,568	6,601,437	5,450,639
Student Transportation	998,933	943,337	975,633
Professional Development and Travel	611,549	806,691	677,587
Rentals and Leases	98,188	2,215	
Dues and Fees	89,212	113,980	104,484
Insurance	442,842	437,851	437,838
Supplies	6,287,450	4,924,576	5,085,806
Utilities	4,118,004	3,352,701	3,886,982
Bad Debts			16,788
<b>Total Services and Supplies</b>	<b>16,223,746</b>	<b>17,182,788</b>	<b>16,635,757</b>
<b>Total Operating Expense</b>	<b>170,261,405</b>	<b>168,131,641</b>	<b>163,321,119</b>

# School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object

Year Ended June 30, 2015

Schedule 2C (Unaudited)

	Teachers Salaries \$	Principals and Vice Principals Salaries \$	Educational Assistants Salaries \$	Support Staff Salaries \$	Other Professionals Salaries \$	Substitutes Salaries \$	Total Salaries \$
<b>1 Instruction</b>							
1.02 Regular Instruction	53,831,404	3,173,176	2,063,853	158,123	253,390	4,681,999	64,161,945
1.03 Career Programs	637,412	67,627	276,150	12,639	1,572	73,424	1,068,824
1.07 Library Services	1,644,077	60,379		322,428		62,946	2,089,830
1.08 Counselling	1,971,458					48,276	2,019,734
1.10 Special Education	7,268,509	616,249	11,590,827	370,672	53,966	867,392	20,767,615
1.30 English Language Learning	898,027	142,567	432,629	36,253		57,026	1,566,502
1.31 Aboriginal Education	520,272	8,535	619,073	22,545	103,628	63,977	1,338,030
1.41 School Administration		5,960,158		3,271,312		82,511	9,313,981
1.60 Summer School	18,597		322	10,632			29,551
1.61 Continuing Education	330,983	86,947	26,308	91,255		23,647	559,140
1.62 Off Shore Students	3,329,541	96,711	75,138	611,406	315,900	229,834	4,658,530
1.64 Other				8,997			8,997
<b>Total Function 1</b>	<b>70,450,280</b>	<b>10,212,349</b>	<b>15,084,300</b>	<b>4,916,262</b>	<b>728,456</b>	<b>6,191,032</b>	<b>107,582,679</b>
<b>4 District Administration</b>							
4.11 Educational Administration		109,024		162,941	557,365		829,330
4.40 School District Governance				40,741	177,156	2,210	220,107
4.41 Business Administration				1,002,252	1,114,694	30,464	2,147,410
<b>Total Function 4</b>	<b>-</b>	<b>109,024</b>	<b>-</b>	<b>1,205,934</b>	<b>1,849,215</b>	<b>32,674</b>	<b>3,196,847</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	61,208	1,148	40,416	270,800	482,534	13,828	869,934
5.50 Maintenance Operations				8,272,695	105,033	343,537	8,721,265
5.52 Maintenance of Grounds				663,484		105,435	768,919
5.56 Utilities							-
<b>Total Function 5</b>	<b>61,208</b>	<b>1,148</b>	<b>40,416</b>	<b>9,206,979</b>	<b>587,567</b>	<b>462,800</b>	<b>10,360,118</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				13,498			13,498
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,498</b>	<b>-</b>	<b>-</b>	<b>13,498</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>70,511,488</b>	<b>10,322,521</b>	<b>15,124,716</b>	<b>15,342,673</b>	<b>3,165,238</b>	<b>6,686,506</b>	<b>121,153,142</b>

# School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object

Year Ended June 30, 2015

Schedule 2C (Unaudited)

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2015 Actual \$	2015 Budget (Note 19) \$	2014 Actual (Recast - Note 25) \$
<b>1 Instruction</b>							
1.02 Regular Instruction	64,161,945	15,625,109	79,787,054	3,449,183	83,236,237	87,533,336	79,448,326
1.03 Career Programs	1,068,824	265,982	1,334,806	373,256	1,708,062	1,628,758	1,757,776
1.07 Library Services	2,089,830	523,228	2,613,058	154,506	2,767,564	2,660,406	2,784,646
1.08 Counselling	2,019,734	502,202	2,521,936	4,829	2,526,765	2,405,631	2,406,747
1.10 Special Education	20,767,615	5,185,948	25,953,563	814,489	26,768,052	25,869,053	26,539,191
1.30 English Language Learning	1,566,502	390,974	1,957,476	108,373	2,065,849	2,109,751	2,084,350
1.31 Aboriginal Education	1,338,030	315,121	1,653,151	378,412	2,031,563	1,952,581	2,026,770
1.41 School Administration	9,313,981	2,241,023	11,555,004	285,524	11,840,528	12,056,643	11,852,875
1.60 Summer School	29,551	7,642	37,193	1,061	38,254	231,259	233,306
1.61 Continuing Education	559,140	137,764	696,904	72,240	769,144	675,773	1,019,271
1.62 Off Shore Students	4,658,530	1,139,719	5,798,249	2,896,423	8,694,672	6,657,030	7,398,135
1.64 Other	8,997	2,444	11,441	58	11,499	12,261	13,006
<b>Total Function 1</b>	<b>107,582,679</b>	<b>26,337,156</b>	<b>133,919,835</b>	<b>8,538,354</b>	<b>142,458,189</b>	<b>143,792,482</b>	<b>137,564,399</b>
<b>4 District Administration</b>							
4.11 Educational Administration	829,330	185,319	1,014,649	70,753	1,085,402	1,096,394	1,058,489
4.40 School District Governance	220,107	15,099	235,206	255,387	490,593	396,309	289,154
4.41 Business Administration	2,147,410	481,662	2,629,072	355,857	2,984,929	2,995,086	2,735,376
<b>Total Function 4</b>	<b>3,196,847</b>	<b>682,080</b>	<b>3,878,927</b>	<b>681,997</b>	<b>4,560,924</b>	<b>4,487,789</b>	<b>4,083,019</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	869,934	212,271	1,082,205	551,745	1,633,950	1,703,245	1,699,323
5.50 Maintenance Operations	8,721,265	2,371,055	11,092,320	2,980,011	14,072,331	13,932,292	13,943,432
5.52 Maintenance of Grounds	768,919	189,483	958,402	246,345	1,204,747	1,205,009	1,259,336
5.56 Utilities	-	-	-	3,354,260	3,354,260	4,120,604	3,888,381
<b>Total Function 5</b>	<b>10,360,118</b>	<b>2,772,809</b>	<b>13,132,927</b>	<b>7,132,361</b>	<b>20,265,288</b>	<b>20,961,150</b>	<b>20,790,472</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	13,498	3,666	17,164	830,076	17,164	28,301	23,142
7.70 Student Transportation	-	-	-	-	830,076	991,683	860,087
<b>Total Function 7</b>	<b>13,498</b>	<b>3,666</b>	<b>17,164</b>	<b>830,076</b>	<b>847,240</b>	<b>1,019,984</b>	<b>883,229</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>121,153,142</b>	<b>29,795,711</b>	<b>150,948,853</b>	<b>17,182,788</b>	<b>168,131,641</b>	<b>170,261,405</b>	<b>163,321,119</b>

**School District No. 61 (Greater Victoria)**

Schedule 3 (Unaudited)

## Schedule of Special Purpose Operations

Year Ended June 30, 2015

	2015 Budget (Note 19)	2015 Actual	2014 Actual (Recast - Note 25)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	9,320,496	9,547,884	8,433,451
Other Revenue	6,400,000	6,121,419	6,053,693
Investment Income	58,271	58,586	65,160
<b>Total Revenue</b>	<u>15,778,767</u>	<u>15,727,889</u>	<u>14,552,304</u>
<b>Expenses</b>			
Instruction	15,213,342	14,544,719	13,796,665
Operations and Maintenance	565,425	772,286	532,818
<b>Total Expense</b>	<u>15,778,767</u>	<u>15,317,005</u>	<u>14,329,483</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>410,884</u>	<u>222,821</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(410,884)	(222,821)
<b>Total Net Transfers</b>	<u>-</u>	<u>(410,884)</u>	<u>(222,821)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

# School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2015

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		47,757	54,797	546,264	16,690	2,285,772	45,011		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	867,896	3,047,448	44,574		647,284	5,909,281	192,500	66,150	451,554
Other	910			955		20,550			
Investment Income				43,916					
Less: Allocated to Revenue	868,806	3,047,448	44,574	44,871	647,284	5,929,831	192,500	66,150	451,554
Recovered	785,606	3,095,205	99,371	31,861	634,253	5,692,473	188,402	66,150	451,554
Strike Savings Recovery					16,690				
Deferred Revenue, end of year	83,200	-	-	559,274	-	2,523,130	49,109	-	-
Revenues									
Provincial Grants - Ministry of Education	784,696	3,095,205	99,371		634,253	5,671,923	188,402	66,150	451,554
Other Revenue	910			955		20,550			
Investment Income				30,906					
Expenses									
Salaries									
Teachers		222,104				44,437	3,520	25,357	38,562
Principals and Vice Principals		1,795,354			160,389				1,471
Educational Assistants		942			12,729				40,485
Support Staff		484,413			331,879		125,129		
Other Professionals					3,671				
Substitutes									
Employee Benefits		2,502,813			508,668	44,437	128,649	25,357	80,518
Services and Supplies		592,392			110,247	7,337	30,067	4,264	15,793
	772,286		77,080	31,861	15,338	5,443,821	29,686	36,529	176,848
	772,286	3,095,205	77,080	31,861	634,253	5,495,595	188,402	66,150	273,159
Net Revenue (Expense) before Interfund Transfers	13,320	-	22,291	-	-	196,878	-	-	178,395
Interfund Transfers									
Tangible Capital Assets Purchased	(13,320)		(22,291)			(196,878)			(178,395)
	(13,320)		(22,291)			(196,878)			(178,395)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

# School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2015

Schedule 3A (Unaudited)

	Community- LINK	Pembroke YCC	Ledger School	Hospital Teaching	Provincial Inclusion Outreach Program	Charitable Trust	Estate Trust	Attendance Support and Wellness	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	321,133	16,830	8,399	2,106	23,295	2,200	32,998		3,403,252
Add: Restricted Grants									
Provincial Grants - Ministry of Education	3,791,163		220,059		470,589			118,800	9,918,017
Other Investment Income						448,991			6,359,227
Less: Allocated to Revenue	3,791,163		220,059		470,589				76,337
Recovered			206,863		455,607				16,353,581
Strike Savings Recovery		16,830	8,399	2,106	23,295				15,727,889
Deferred Revenue, end of year	23,152		8,026		8,201				67,320
	523,361		5,170		6,781	2,650	37,739	118,800	3,909,214
Revenues									
Provincial Grants - Ministry of Education	3,565,783		206,863		455,607				9,547,884
Other Revenue						448,541			6,121,419
Investment Income							6,220		58,586
Expenses									
Salaries									
Teachers	273,414								2,446,134
Principals and Vice Principals	67,004		100,489		115,017				134,741
Educational Assistants	569,722		4,369		9,212				1,639,972
Support Staff	99,146		44,708		84,121				126,053
Other Professionals	38,663				23,236				38,663
Substitutes	38,213		2,208				1,235		375,636
Employee Benefits	1,086,162		151,774		231,586		1,235		4,761,199
Services and Supplies	253,121		36,632		52,895		204		1,102,952
	2,226,500		18,457		171,126	448,541	4,781		9,452,854
	3,565,783		206,863		455,607	448,541	6,220		15,317,005
Net Revenue (Expense) before Interfund Transfers									
Interfund Transfers									
Tangible Capital Assets Purchased									(410,884)
Net Revenue (Expense)									(410,884)
Additional Expenses funded by, and reported in, the Operating Fund	105,209								105,209

# School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2015

	2015 Budget (Note 19)	2015 Actual			2014 Actual (Recast - Note 25)
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	1,000,000	1,754,427		1,754,427	1,957,162
Other				-	-
Municipal Grants Spent on Sites				-	-
Federal Grants				-	-
Other Revenue				-	-
Rentals and Leases			6,985	6,985	8,906
Investment Income			67,864	67,864	66,516
Gain (Loss) on Disposal of Tangible Capital Assets				-	600,000
Amortization of Deferred Capital Revenue	5,221,835	5,929,053		5,929,053	5,200,174
Long-Term Lease Revenue Recognition	24,824			-	57,705
<b>Total Revenue</b>	<b>6,246,659</b>	<b>7,683,480</b>	<b>74,849</b>	<b>7,758,329</b>	<b>7,890,463</b>
<b>Expenses</b>					
Operations and Maintenance	1,000,000	1,754,427		1,754,427	1,957,162
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,490,597	8,333,306		8,333,306	7,553,015
Debt services					
Capital Lease Interest			8,033	8,033	6,060
<b>Total Expense</b>	<b>8,490,597</b>	<b>10,087,733</b>	<b>8,033</b>	<b>10,095,766</b>	<b>9,516,237</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(2,243,938)</b>	<b>(2,404,253)</b>	<b>66,816</b>	<b>(2,337,437)</b>	<b>(1,625,774)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	800,000	794,914		794,914	222,821
Local Capital			108,331	108,331	69,893
<b>Total Net Transfers</b>	<b>800,000</b>	<b>794,914</b>	<b>108,331</b>	<b>903,245</b>	<b>292,714</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		800,000	(800,000)	-	
Principal Payment					
Capital Lease		100,298	(100,298)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>900,298</b>	<b>(900,298)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(1,443,938)</b>	<b>(709,041)</b>	<b>(725,151)</b>	<b>(1,434,192)</b>	<b>(1,333,060)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>41,133,186</b>	<b>6,714,297</b>	<b>47,847,483</b>	<b>48,935,008</b>
Prior Period Adjustments					245,535
Correct Long-Term Lease Payments					245,535
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>41,133,186</b>	<b>6,714,297</b>	<b>47,847,483</b>	<b>49,180,543</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>40,424,145</b>	<b>5,989,146</b>	<b>46,413,291</b>	<b>47,847,483</b>



# School District No. 61 (Greater Victoria)

Tangible Capital Assets

Year Ended June 30, 2015

Schedule 4A (Unaudited)

	Sites \$	Buildings \$	Furniture and Equipment \$	Vehicles \$	Computer Software \$	Computer Hardware \$	Total \$
<b>Cost, beginning of year</b>	10,833,717	285,494,041	5,462,690	757,910	34,826	3,210,983	305,794,167
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Operating Fund			107,703			276,327	384,030
Special Purpose Funds		13,320	126,824	82,918		187,822	410,884
Local Capital						800,000	800,000
Capital Lease						128,876	128,876
Other			149,200				149,200
Transferred from Work in Progress		55,977,813	248,771				56,226,584
	-	55,991,133	632,498	82,918	-	1,393,025	58,099,574
Decrease:							
Deemed Disposals			681,471	88,948		1,042,859	1,813,278
	-	-	681,471	88,948	-	1,042,859	1,813,278
<b>Cost, end of year</b>	10,833,717	341,485,174	5,413,717	751,880	34,826	3,561,149	362,080,463
<b>Work in Progress, end of year</b>		1,760,888					1,760,888
<b>Cost and Work in Progress, end of year</b>	10,833,717	343,246,062	5,413,717	751,880	34,826	3,561,149	363,841,351
<b>Accumulated Amortization, beginning of year</b>		120,730,671	2,728,552	413,095	10,447	1,537,583	125,420,348
<b>Changes for the Year</b>							
Increase: Amortization for the Year		6,887,011	577,894	79,937	6,965	781,499	8,333,306
Decrease:							
Deemed Disposals			681,471	88,948		1,042,859	1,813,278
		-	681,471	88,948	-	1,042,859	1,813,278
<b>Accumulated Amortization, end of year</b>		127,617,682	2,624,975	404,084	17,412	1,276,223	131,940,376
<b>Tangible Capital Assets - Net</b>	10,833,717	215,628,380	2,788,742	347,796	17,414	2,284,926	231,900,975

**School District No. 61 (Greater Victoria)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2015

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Work in Progress, beginning of year</b>	23,549,454				23,549,454
Prior Period Adjustments					
Reclassify Furniture and Equipment	(7,554)	7,554			-
<b>Work in Progress, beginning of year, as restated</b>	<b>23,541,900</b>	<b>7,554</b>	<b>-</b>	<b>-</b>	<b>23,549,454</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	33,258,343	241,217			33,499,560
Deferred Capital Revenue - Other	938,458				938,458
	<b>34,196,801</b>	<b>241,217</b>	<b>-</b>	<b>-</b>	<b>34,438,018</b>
Decrease:					
Transferred to Tangible Capital Assets	55,977,813	248,771			56,226,584
	<b>55,977,813</b>	<b>248,771</b>	<b>-</b>	<b>-</b>	<b>56,226,584</b>
<b>Net Changes for the Year</b>	<b>(21,781,012)</b>	<b>(7,554)</b>	<b>-</b>	<b>-</b>	<b>(21,788,566)</b>
<b>Work in Progress, end of year</b>	<b>1,760,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,888</b>

# School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2015

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	117,401,516	16,723,270	1,225,035	<b>135,349,821</b>
Prior Period Adjustments				
Correct Long-Term Lease Payments		(982,141)		<b>(982,141)</b>
<b>Deferred Capital Revenue, beginning of year, as restated</b>	<b>117,401,516</b>	<b>15,741,129</b>	<b>1,225,035</b>	<b>134,367,680</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	56,225,580	1,004		<b>56,226,584</b>
Leased Equipment			149,200	<b>149,200</b>
	<b>56,225,580</b>	<b>1,004</b>	<b>149,200</b>	<b>56,375,784</b>
Decrease:				
Amortization of Deferred Capital Revenue	5,301,512	576,688	50,853	<b>5,929,053</b>
	<b>5,301,512</b>	<b>576,688</b>	<b>50,853</b>	<b>5,929,053</b>
<b>Net Changes for the Year</b>	<b>50,924,068</b>	<b>(575,684)</b>	<b>98,347</b>	<b>50,446,731</b>
<b>Deferred Capital Revenue, end of year</b>	<b>168,325,584</b>	<b>15,165,445</b>	<b>1,323,382</b>	<b>184,814,411</b>
<b>Work in Progress, beginning of year</b>	<b>22,986,907</b>	<b>62,547</b>	<b>500,000</b>	<b>23,549,454</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	33,499,560	938,458		<b>34,438,018</b>
	<b>33,499,560</b>	<b>938,458</b>	<b>-</b>	<b>34,438,018</b>
Decrease				
Transferred to Deferred Capital Revenue	56,225,580	1,004		<b>56,226,584</b>
	<b>56,225,580</b>	<b>1,004</b>	<b>-</b>	<b>56,226,584</b>
<b>Net Changes for the Year</b>	<b>(22,726,020)</b>	<b>937,454</b>	<b>-</b>	<b>(21,788,566)</b>
<b>Work in Progress, end of year</b>	<b>260,887</b>	<b>1,000,001</b>	<b>500,000</b>	<b>1,760,888</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>168,586,471</b>	<b>16,165,446</b>	<b>1,823,382</b>	<b>186,575,299</b>

# School District No. 61 (Greater Victoria)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2015

Schedule 4D (Unaudited)

	Bylaw Capital \$	MEd Restricted Capital \$	Other Provincial Capital \$	Land Capital \$	Other Capital \$	Total \$
Balance, beginning of year	-	4,463,732	-	-	-	4,463,732
Prior Period Adjustments						
Correct Long-Term Lease Payments		736,606				736,606
Balance, beginning of year, as restated	-	5,200,338	-	-	-	5,200,338
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	36,276,751					36,276,751
Other		272,087			200,000	472,087
Investment Income	(392,820)	392,820				20,955
Quadra Surplus to MoE Restricted	35,883,931	685,862	-	-	200,000	36,769,793
Decrease:						
Transferred to DCR - Work in Progress	33,499,560	938,458				34,438,018
Bylaw Expenditures	1,754,427					1,754,427
	35,253,987	938,458	-	-	-	36,192,445
Net Changes for the Year	629,944	(252,596)	-	-	200,000	577,348
Balance, end of year	629,944	4,947,742	-	-	200,000	5,777,686



OFFICE OF THE  
**SECRETARY-TREASURER**

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8  
Fax: (250) 475-4115

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

**TO:** BOARD OF EDUCATION

**FROM:** Debra Laser  
Secretary-Treasurer

**DATE:** September 28, 2015

**RE:** **Schedules as Required by the Financial Information Act  
for the period July 01, 2014 to June 30, 2015**

---

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 2014/2015 period.

The schedules, as required, have been completed for the year ended June 30, 2015, and include:

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

The Schedule of Remuneration and Expenses lists only those employees with salaries exceeding \$75,000. Section 6 of the Financial Regulation defines remuneration to include any form of salary, wage, taxable benefit, 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 provincial medical insurance premiums and group life insurance premiums.

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

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

**IT IS RECOMMENDED:**

**THAT THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA) APPROVE THE SCHEDULES AS REQUIRED BY THE FINANCIAL INFORMATION ACT FOR THE PERIOD JULY 01, 2014 TO JUNE 30, 2015.**



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

*Schedules as required by*

# **The Financial Information Act**

*For the period July 01, 2014 to June 30, 2015*

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2015**

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

**CONTENTS**

	<u>Page(s)</u>
A. Approval of Statement of Financial Information.....	1
B. Management Report.....	2
C. Schedule of Debts .....	3
D. Schedule of Guarantee and Indemnity Agreements.....	4
E. Schedule of Remuneration and Expenses.....	5-13
F. Statement of Severance Agreements.....	14
G. Schedule of Payments for the Provision of Goods and Services....	15-17
H. Comparison of Scheduled Payments to the Audited Financial Statements .....	18
I. School District Audited Financial Statements	





Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
61	Greater Victoria	2014-2015
OFFICE LOCATION(S)	TELEPHONE NUMBER	
556 Boleskine Road	250-475-3212	
MAILING ADDRESS		
556 Boleskine Road		
CITY	PROVINCE	POSTAL CODE
Victoria	BC	V8Z 1E8
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Piet Langstraat		250-475-4162
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER
Debra Laser		250-475-4106

### 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, 2015**

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
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2015**

**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)

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Piet Langstraat  
Superintendent of Schools  
September 28, 2015

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Debra Laser  
Secretary-Treasurer  
September 28, 2015

This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Section 9*.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2015**

**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, 2015**

**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, 2015**

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

**ELECTED OFFICIALS**

NAME	POSITION	REMUNERATION	EXPENSES
ALPHA, CATHERINE	TRUSTEE (OUTGOING)	\$7,623.00	\$0.00
FERRIS, THOMAS	TRUSTEE	\$19,159.08	\$1,159.32
HORSMAN, BEVERLY	TRUSTEE, VICE CHAIR (OUTGOING)	\$8,279.25	\$525.28
LEONARD, ELAINE	TRUSTEE	\$19,159.08	-
LORING-KUHANGA, EDITH	TRUSTEE, CHAIR (INCOMING)	\$20,859.09	\$4,234.31
MCEVOY, MICHAEL	TRUSTEE (OUTGOING)	\$7,623.00	-
MCNALLY, DIANE	TRUSTEE, VICE CHAIR (INCOMING)	\$20,009.09	\$625.28
NOHR, DEBORAH	TRUSTEE	\$19,159.08	-
ORCHERTON, PEG	TRUSTEE, CHAIR (OUTGOING)	\$20,459.08	\$2,086.81
PAYNTER, ROB	TRUSTEE (INCOMING)	\$11,608.68	\$2,362.29
WATTERS, JORDAN	TRUSTEE (INCOMING)	\$11,608.68	\$1,867.64
WHITEAKER, ANN	TRUSTEE (INCOMING)	\$11,608.68	\$2,227.14
<b>TOTAL, ELECTED OFFICIALS</b>		<b>\$ 177,155.79</b>	<b>\$ 15,088.07</b>

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
ACHEM, JANICE	TEACHER	\$81,483.49	\$0.00
ADAMS, MIKE	TEACHER	\$83,235.43	\$0.00
AERTS, THOMAS	PRINCIPAL	\$117,248.85	\$2,094.59
AILEEN, CAROL	TEACHER	\$82,955.65	\$8.00
ALBERS, LESLIE	TEACHER	\$76,828.35	\$0.00
ALEXANDER, SCOTT	TEACHER	\$83,924.61	\$0.00
ALLEN, MURRAY	VICE PRINCIPAL	\$97,231.35	\$0.00
AMMON, ROBERT	TEACHER	\$77,712.42	\$0.00
ANDREWS, KENNETH	PRINCIPAL	\$108,762.11	\$0.00
ARMITAGE, LISA	ALLIED SPECIALIST	\$89,034.08	\$765.28
ARMSTRONG, KATHRYN	TEACHER	\$81,057.44	\$0.00
ATKINSON, CLAIRE	TEACHER	\$81,443.99	\$0.00
ATKINSON, PETER	TEACHER	\$75,047.05	\$0.00
AWAI, DOUGLAS	TEACHER	\$76,083.16	\$0.00
BACKHOUSE, DAVID	TEACHER	\$75,145.49	\$0.00
BACON, BEVERLY	TEACHER	\$80,761.14	\$0.00
BAILEY, DANA	TEACHER	\$75,725.07	\$506.42
BAIRD, TARA	TEACHER	\$76,710.02	\$0.00
BAKER, GARY	TEACHER	\$77,301.73	\$0.00
BALABUCH, ALLISON	TEACHER	\$80,777.86	\$0.00
BALDWIN, CAROLINE	TEACHER	\$81,109.21	\$0.00
BALL, CHRISTOPHER	TEACHER	\$76,829.70	\$0.00
BALL, KATRINA	ASSOCIATE SECRETARY-TREASURER	\$115,432.80	\$4,422.14
BARNES, MITCHELL	TEACHER	\$88,111.57	\$781.47
BARSS, TIM	TEACHER	\$82,189.13	\$0.00
BARWIN, ALAN	TEACHER	\$82,490.35	\$0.00
BEAUCAGE, DOMINIQUE	TEACHER	\$82,100.61	\$0.00
BECKER, CATHY	TEACHER	\$81,347.34	\$0.00
BELL, JAMES	TEACHER	\$75,799.72	\$0.00
BELL, SHERRI	SUPERINTENDENT OF SCHOOLS	\$181,911.21	\$6,857.06
BEMBRIDGE, TERESA	TEACHER	\$80,905.76	\$1,560.79
BENSON, HEATHER	TEACHER	\$79,203.13	\$0.00
BERRY, JONATHON	TEACHER	\$82,726.95	\$0.00
BERUBE, MARIE-FRANCE	TEACHER	\$78,275.71	\$0.00
BIGAM, ABIGAIL	TEACHER	\$75,952.15	\$0.00
BILLINGS, DANIELLE	TEACHER	\$75,056.57	\$0.00
BLAIR, ANDREA	TEACHER	\$80,179.44	\$0.00
BLECIC, KEVIN	TEACHER	\$87,572.70	\$590.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2015**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
BLOUIN, LORI	TEACHER	\$82,183.62	\$0.00
BOLDT, COLIN	TEACHER	\$79,012.35	\$0.00
BOULDING, SHAWN	PRINCIPAL	\$117,024.45	\$534.75
BOWES, DOUGLAS	SPEECH AND LANGUAGE PATHOLOGIST	\$87,113.68	\$0.00
BRADBURY, JESSE	PRINCIPAL	\$114,614.47	\$1,624.50
BRADLEY, BRIAN	TEACHER	\$75,824.58	\$0.00
BRADSHAW, TIM	TEACHER	\$76,326.46	\$0.00
BRAIN, TANI-LAUREEN	TEACHER	\$80,881.34	\$0.00
BRAUN, GILLIAN	VICE PRINCIPAL	\$96,847.62	\$0.00
BREMAUD, FREDERIC	TEACHER	\$81,508.55	\$0.00
BRIGIDEAR, KARIAN	VICE PRINCIPAL	\$91,517.92	\$1,807.13
BRISDON, GARRETT	VICE PRINCIPAL	\$100,909.36	\$2,021.63
BROOKER, DEREK	TEACHER	\$77,029.76	\$80.46
BROOKES, KIERSTEN	TEACHER	\$81,377.01	\$0.00
BROWN, HEATHER	VICE PRINCIPAL	\$88,454.26	\$646.25
BUDGELL, MELINDA	TEACHER	\$80,993.45	\$0.00
BURGERS, SIMON	DISTRICT PRINCIPAL, LANGUAGES AND MULTICULTURISM	\$101,385.36	\$2,808.04
BURLESON, WENDY	TEACHER	\$79,819.91	\$0.00
BURLEY, LORI	PRINCIPAL	\$102,708.97	\$0.00
BUSCH, KEVIN	TEACHER	\$75,242.23	\$0.00
BUTLER, RICHARD	VICE PRINCIPAL	\$89,735.99	\$0.00
CAIN, SHADRICK	TEACHER	\$82,889.47	\$0.00
CAIRNS, LAURIE	VICE PRINCIPAL	\$90,152.80	\$695.49
CALDERWOOD, COLLEEN	TEACHER	\$83,972.56	\$0.00
CALDWELL, HAROLD	PRINCIPAL	\$107,645.83	\$0.00
CAMERON, CARRIE	TEACHER	\$80,681.93	\$506.10
CAMPBELL, BARBARA	TEACHER	\$81,070.29	\$0.00
CAMPBELL, MARILYN	PRINCIPAL	\$102,418.17	\$403.95
CAMPBELL, TRENT	TEACHER	\$78,726.88	\$0.00
CANTY, ANDY	MANAGER, INFORMATION TECHNOLOGY	\$95,168.68	\$1,604.81
CAPELLI, GIULIA	TEACHER	\$79,498.84	\$0.00
CARMICHAEL, ALLAN	TEACHER	\$78,450.34	\$0.00
CARRUTH, JUDITH	TEACHER	\$80,778.43	\$0.00
CARTER, DOUGLAS	TEACHER	\$81,311.58	\$0.00
CHESSA, JUDITH	TEACHER	\$79,994.40	\$999.19
CHIAPPETTA, MARY	TEACHER	\$77,905.31	\$3,410.65
CHRISTOFF, PATRICK	TEACHER	\$81,376.93	\$0.00
CHRISTY, NORAH-DAWN	TEACHER	\$78,482.67	\$0.00
CLARK, ALAN	TEACHER	\$80,743.62	\$0.00
CLAZIE, SCOTT	VICE PRINCIPAL	\$89,141.69	\$450.45
COEY, HEATHER	TEACHER	\$81,377.01	\$0.00
COHEN, MELODIE	TEACHER	\$81,247.89	\$0.00
COLANTONIO, SAVERIO	TEACHER	\$81,459.53	\$0.00
COLE, JOHN	TEACHER	\$78,441.58	\$0.00
CONDIE, RICHEL	TEACHER	\$81,061.80	\$571.00
CONIBEAR, FRANK	TEACHER	\$80,179.75	\$0.00
COTTIER, SUSAN	TEACHER	\$80,843.65	\$0.00
COUGHLIN, CAMMY	PRINCIPAL	\$102,418.39	\$1,232.13
COULTER, KERRI	TEACHER	\$76,978.13	\$0.00
COURVILLE, DEBORAH	PRINCIPAL	\$129,069.62	\$0.00
CREESE, JACQUELINE	TEACHER	\$80,159.65	\$89.00
CRISP, ALEXANDER	TEACHER	\$83,751.31	\$0.00
CROCKER, GARY	TEACHER	\$79,890.39	\$0.00
CULLEN, AUDRA	TEACHER	\$79,504.41	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$80,112.88	\$0.00
DAILYDE, PAUL	TEACHER	\$80,904.09	\$0.00
DANIELLS, PATRICIA	TEACHER	\$83,171.17	\$0.00
DANN, RONALD	TEACHER	\$80,843.89	\$922.34

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2015**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
DAVIS, JEFFREY	VICE PRINCIPAL	\$96,777.47	\$1,899.73
DE MEDEIROS, ALEXANDER	TEACHER	\$81,470.10	\$0.00
DE NAT, BRENT	PRINCIPAL	\$102,083.86	\$296.23
DI BIASE, JEANETTE	TEACHER	\$81,247.77	\$0.00
DICK, JANA	VICE PRINCIPAL	\$90,254.43	\$0.00
DICKSON, CHRIS	TEACHER	\$75,126.46	\$0.00
DIETIKER, MARTHA	TEACHER	\$80,030.11	\$0.00
DIVOKY, PILAR	MARKETING & STUDENT SUPPORT, INTERNATIONAL PROGRAM	\$86,769.80	\$1,217.27
DOHERTY, KIRK	TEACHER	\$83,339.76	\$0.00
DOLAN, ELAINE	PRINCIPAL	\$102,458.62	\$101.50
DOYLE, DWAYNE	VICE PRINCIPAL	\$100,566.85	\$173.88
DUNCAN, PATRICK	DEPUTY SUPERINTENDENT	\$137,414.21	\$12,747.96
DUYNDAM, JEFFREY	VICE PRINCIPAL	\$94,596.15	\$1,359.48
EADIE, BARBARA	TEACHER	\$81,289.02	\$0.00
EBRAHIM, SHAMEEM	TEACHER	\$76,373.01	\$0.00
EGGERT, PETRA	TEACHER	\$80,179.46	\$2,242.70
ELKIN, LOUISA	TEACHER	\$78,306.32	\$0.00
ELLIOT, MAYLYN	TEACHER	\$79,521.25	\$0.00
ENFIELD, SUSAN	TEACHER	\$80,922.43	\$369.35
ENGLISH, SHARON	VICE PRINCIPAL	\$90,087.41	\$0.00
ENRIGHT, ROBERT	TEACHER	\$76,377.41	\$0.00
EVANCHIEW, TODD	TEACHER	\$82,796.53	\$0.00
EWALD, HELENA	TEACHER	\$81,379.24	\$0.00
EWART, PAMELA	TEACHER	\$80,862.49	\$0.00
FAHR, JENNIFER	TEACHER	\$81,377.04	\$0.00
FALLS, PATRICIA	PRINCIPAL	\$118,057.67	\$0.00
FAST, RICHARD	TEACHER	\$83,702.51	\$0.00
FAWCETT, INGRID	VICE PRINCIPAL	\$93,271.53	\$1,542.15
FELLMAN, JULIA	VICE PRINCIPAL	\$89,801.62	\$0.00
FERGUSON, BRUCE	TEACHER	\$81,535.78	\$0.00
FINLAYSON, ERIN	TEACHER	\$82,672.45	\$0.00
FLELLO, DAVID	TEACHER	\$83,543.11	\$0.00
FLETCHER, KENNETH	TEACHER	\$84,905.56	\$0.00
FOGELKLOU, TONY	TEACHER	\$80,918.90	\$0.00
FOREST, MICHELLE	SPEECH AND LANGUAGE PATHOLOGIST	\$87,008.28	\$1,363.65
FORSYTH, ELAINE	TEACHER	\$82,405.05	\$0.00
FOSDICK, WILLIAM	MANAGER, HUMAN RESOURCE SERVICES	\$81,772.06	\$569.47
FRASER, ARCHIE	NETWORK SYSTEMS COORDINATOR	\$75,199.82	\$0.00
FRASER, GERRY	TEACHER	\$85,489.82	\$0.00
FRASER, MICHAEL	TEACHER	\$81,363.20	\$0.00
FRENCH, ADRIAN	TEACHER	\$89,396.48	\$590.00
FUTTER, DAVID	TEACHER	\$80,860.75	\$1,017.58
GARLINGE, ED	TEACHER	\$85,400.55	\$0.00
GAROST, GREGORY	TEACHER	\$79,498.83	\$56.00
GARRAWAY, BRENT	TEACHER	\$75,982.85	\$0.00
GAUVREAU, CARMEN	VICE PRINCIPAL	\$89,115.09	\$506.42
GEORGE, ANN	TEACHER	\$80,887.71	\$0.00
GEORGE, CORRINNA	TEACHER	\$80,871.10	\$0.00
GEORGESSEN, NATHAN	TEACHER	\$78,834.68	\$0.00
GERBER, RAMY	TEACHER	\$80,761.09	\$0.00
GIESBRECHT, CARTER	PRINCIPAL	\$98,938.06	\$2,667.49
GILLESPIE, JAQUELINE	TEACHER	\$81,503.95	\$0.00
GNOCATO, BETTY	TEACHER	\$79,757.70	\$0.00
GORDON, THOMAS	TEACHER	\$75,226.26	\$0.00
GRAY, JOHN	TEACHER	\$82,127.95	\$0.00
GREEN, SHELLEY	ASSOCIATE SUPERINTENDENT	\$121,049.12	\$5,863.32
GREENE, BEN	TEACHER	\$84,660.57	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$79,278.48	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2015**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
GREW, CATHERINE	TEACHER	\$80,179.42	\$0.00
GREW, KEITH	TEACHER	\$86,717.20	\$0.00
GRIGOR, KAREN	TEACHER	\$81,088.62	\$0.00
GROOT, CHUCK	TEACHER	\$83,337.80	\$0.00
GUILBAULT, PAMELA	TEACHER	\$78,370.44	\$2,537.14
HAINSWORTH, LEXE	TEACHER	\$76,429.50	\$0.00
HAM, BRUCE	TEACHER	\$75,895.10	\$0.00
HAMM, LAURIE	VICE PRINCIPAL	\$90,373.56	\$0.00
HANNAH, MARION	TEACHER	\$79,095.72	\$506.10
HANSEN, JAMES	PRINCIPAL	\$104,375.08	\$550.00
HARCOURT, KATHRYN	TEACHER	\$80,114.82	\$52.92
HARRIS, MURRAY	PRINCIPAL	\$91,077.48	\$32.79
HARTE, CINDY	PRINCIPAL	\$99,695.04	\$591.76
HARWOOD, SUZANNE	PSYCHOLOGIST	\$84,023.67	\$0.00
HASLER, VICTORIA	TEACHER	\$82,180.49	\$0.00
HEBB, LISA	TEACHER	\$81,357.82	\$0.00
HEER, ANGELINE	MANAGER, ACCOUNTING AND BUDGETS	\$86,798.01	\$1,764.07
HEISLER, STEPHEN	TEACHER	\$83,287.88	\$0.00
HELM, AARON	TEACHER	\$75,224.02	\$0.00
HENDRA, TANNIS	TEACHER	\$80,508.24	\$0.00
HENDY, JAMES	TEACHER	\$81,377.04	\$0.00
HERPERGER, AMY	TEACHER	\$76,095.68	\$0.00
HITCHCOCK, DAPHNE	TEACHER	\$81,360.08	\$2,386.80
HO, JENNIFER	TEACHER	\$82,809.13	\$0.00
HODGINS, HELENA	TEACHER	\$79,575.79	\$0.00
HOFFMAN, ALLYSON	TEACHER	\$81,525.12	\$0.00
HOLDEN, TRUDY	TEACHER	\$84,849.15	\$227.17
HOLOB, WENDY	PRINCIPAL	\$104,733.03	\$489.00
HOLT, HOLLY	PRINCIPAL	\$103,334.02	\$0.00
HOSOKAWA, JANET	TEACHER	\$81,442.64	\$0.00
HOUSE, ROBERT	PRINCIPAL	\$118,430.58	\$1,020.72
HOUSTON, MELANIE	SPEECH AND LANGUAGE PATHOLOGIST	\$77,386.48	\$851.32
HOVIS, DAVID	PRINCIPAL	\$104,788.21	\$1,338.42
HOWARD, NELLIE	TEACHER	\$81,632.67	\$0.00
HOWLEY, SEAMUS	DIRECTOR, FACILITIES SERVICES	\$121,931.05	\$2,195.21
HUMENIUK, LAURI	TEACHER	\$76,669.98	\$0.00
HUNT, CHANDRA	TEACHER	\$80,850.74	\$0.00
HUNTER, PETER	TEACHER	\$82,537.58	\$0.00
HUSTON, WENDY	TEACHER	\$81,919.77	\$0.00
IRETON ROACH, MARJORIE	TEACHER	\$80,675.29	\$0.00
ISAAC, RITA	TEACHER	\$80,162.09	\$0.00
IVES, IRENE	VICE PRINCIPAL	\$94,243.33	\$15.00
JACQUES, CHAD	TEACHER	\$81,353.40	\$0.00
JANZEN, BARRY	VICE PRINCIPAL	\$100,133.95	\$1,291.15
JARDINE, DANIEL	TEACHER	\$76,503.22	\$0.00
JENKINS, CHRISTOPHER	TEACHER	\$83,098.38	\$1,189.28
JENSEN, SELENA	TEACHER	\$79,547.03	\$0.00
JOHNSON, BRETT	PRINCIPAL	\$108,533.06	\$613.94
JOHNSON, JASON	VICE PRINCIPAL	\$102,424.61	\$0.00
JOHNSON, NEAL	TEACHER	\$75,420.73	\$0.00
JORGENSEN, READ	PRINCIPAL	\$105,887.42	\$0.00
JORY, MEGAN	TEACHER	\$79,429.60	\$0.00
JOST, SANDRA	VICE PRINCIPAL	\$90,706.86	\$0.00
JUNG, PAUL	TEACHER	\$81,718.82	\$0.00
KARIM, KASSAM	TEACHER	\$83,361.71	\$0.00
KELLY, BRENT	PRINCIPAL	\$108,913.24	\$506.10
KELLY, MARY	TEACHER	\$80,288.46	\$453.08
KENNEDY, MELANIE	TEACHER	\$81,377.12	\$0.00



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2015**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
KENNEL, GLYNNIS	TEACHER	\$79,503.85	\$0.00
KHOSLA, GAUTAM	VICE PRINCIPAL	\$95,078.96	\$0.00
KIDD, BERNARD	TEACHER	\$77,425.06	\$0.00
KIDD, WENDY	TEACHER	\$80,778.18	\$0.00
KIND, CINDY	TEACHER	\$79,503.80	\$0.00
KIRZINGER, EMILY	VICE PRINCIPAL	\$80,248.42	\$0.00
KOHLRUSS, BRENDA	TEACHER	\$79,922.25	\$430.00
KOLEBA, JANE	TEACHER	\$84,027.64	\$506.42
KOWALSKY, LINDA	TEACHER	\$81,534.53	\$0.00
KUCHER, AMELITA	TEACHER	\$76,732.50	\$0.00
LAFLECHE, MAUREEN	TEACHER	\$81,345.92	\$0.00
LAIRD, JEFFREY	TEACHER	\$83,924.72	\$0.00
LANGSTON, JANET	VICE PRINCIPAL	\$94,085.01	\$0.00
LAROCHE, DONNA	TEACHER	\$77,663.15	\$0.00
LASER, DEBRA	SECRETARY-TREASURER	\$152,580.09	\$5,209.93
LAWSON, GILLIAN	VICE PRINCIPAL	\$90,707.86	\$0.00
LE BLANC, DEBRA	MANAGER, PAYROLL AND BENEFITS	\$98,304.75	\$4,672.94
LEDUC, RHONDA	TEACHER	\$77,699.05	\$506.42
LEE, LESLIE	PRINCIPAL	\$102,298.00	\$4,550.32
LEGG, STEVEN	TEACHER	\$75,663.52	\$0.00
LEISCHNER, MARK	TEACHER	\$80,179.29	\$0.00
LEVESQUE, GABRIEL	TEACHER	\$81,519.00	\$0.00
LINDSAY, SHONA	TEACHER	\$80,803.17	\$0.00
LITMAN, JANE	TEACHER	\$80,887.99	\$772.74
LIVERNOCHE, MARIE	TEACHER	\$80,236.09	\$0.00
LONG, JO-ANNE	TEACHER	\$82,561.64	\$25.00
LOUGHTON, JACQUELINE	TEACHER	\$87,534.80	\$0.00
LOUKES, JEFFREY	TEACHER	\$80,796.34	\$0.00
LUCHIES, KEVIN	PRINCIPAL	\$114,322.75	\$129.60
LUTNER, JULIE	MANAGER, BUDGETS AND FINANCIAL ANALYSIS	\$91,879.05	\$2,058.60
MACDONALD, JENNIFER	VICE PRINCIPAL	\$92,621.02	\$448.00
MACDONALD, SUZANNE	TEACHER	\$80,760.64	\$0.00
MACEWAN, KAREN	VICE PRINCIPAL	\$93,459.71	\$1,735.10
MACFARLANE, MICHELLE	PRINCIPAL	\$100,635.14	\$1,463.65
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$110,843.21	\$1,055.88
MACISAAC, MELANIE	TEACHER	\$80,162.14	\$128.52
MACKENZIE, CAROLINE	TEACHER	\$75,593.91	\$0.00
MACKIE, DEBRA	DISTRICT PRINCIPAL, SPECIAL EDUCATION	\$112,374.52	\$5,353.23
MAILHOT, DALE	TEACHER	\$82,018.17	\$0.00
MANN, STEPHANIE	TEACHER	\$79,926.63	\$0.00
MANN, TARJEET	PRINCIPAL	\$101,585.45	\$0.00
MARCHANT, DANA	ALLIED SPECIALIST	\$79,592.19	\$4,416.11
MARCHI, JEFF	TEACHER	\$80,044.24	\$0.00
MARGETTS, MARLA	VICE PRINCIPAL	\$93,925.16	\$3,256.31
MARLEY, EMMA	VICE PRINCIPAL	\$90,205.94	\$1,640.59
MARTIN, JENNIFER	TEACHER	\$81,293.86	\$0.00
MAXIMICK, LORNA	TEACHER	\$80,162.14	\$0.00
MAXWELL, AARON	VICE PRINCIPAL	\$94,403.71	\$729.18
MAZZA, MICHAEL	TEACHER	\$80,180.00	\$0.00
MCBURNEY, NITA	EXECUTIVE ASSISTANT	\$78,344.10	\$1,128.37
MCCARTNEY, SEAN	PRINCIPAL	\$100,331.22	\$1,109.94
MCINNES, CHRISTINE	TEACHER	\$76,376.14	\$0.00
MCKAY, BEVERLY	TEACHER	\$81,483.88	\$0.00
MCMASTER, ELIZABETH	VICE PRINCIPAL	\$88,016.11	\$1,192.38
MCTAVISH-HAHN, LAURA	TEACHER	\$80,243.64	\$0.00
MCVIE, ELAINE	PRINCIPAL	\$100,223.95	\$417.31
MEILLEUR, MARGO	TEACHER	\$80,226.61	\$0.00
MELVIN, ELLEN	TEACHER	\$83,556.29	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2015**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
MILBURN, LOUISE	TEACHER	\$82,979.41	\$811.04
MILLER, GLENN	SUPERVISOR, OPERATIONS	\$77,045.32	\$1,752.84
MILLER, JAMES	TEACHER	\$75,796.70	\$738.58
MITCHELL, GORDON	PRINCIPAL	\$104,589.22	\$2,336.23
MITCHELL, JEFFREY	PRINCIPAL	\$100,943.56	\$615.74
MITCHELL, JOANNE	ALLIED SPECIALIST	\$84,933.71	\$1,965.03
MOODLEY, VIVA	TEACHER	\$81,153.96	\$0.00
MOREAU, JOYCE	TEACHER	\$81,264.42	\$0.00
MOREAU, LEAH	VICE PRINCIPAL	\$92,563.30	\$1,661.42
MORRISON, MARTHA	SPEECH AND LANGUAGE PATHOLOGIST	\$77,095.99	\$1,343.64
MUNRO, KIM	DIRECTOR, HUMAN RESOURCE SERVICES	\$92,510.18	\$2,718.88
MURPHY, WANDA	TEACHER	\$81,347.25	\$0.00
MYLES, SUNNY	TEACHER	\$76,509.74	\$0.00
MYLES, WILLIAM	TEACHER	\$82,888.97	\$0.00
NAUGHTON, NADINE	PRINCIPAL	\$102,941.93	\$0.00
NEAL, BRYAN	TEACHER	\$79,436.35	\$0.00
NELSON, NELLA	COORDINATOR, ABORIGINAL NATIONS EDUCATION	\$103,537.36	\$6,350.73
NEWELL, DAVID	TEACHER	\$79,397.24	\$0.00
NICKERSON, CAREY	TEACHER	\$81,531.11	\$0.00
NIGH, CHERYL	TEACHER	\$80,777.74	\$506.42
NILSEN, ANNE	VICE PRINCIPAL	\$89,161.75	\$1,346.43
NORRIS-JONES, DEAN	TEACHER	\$81,390.27	\$0.00
NUGENT, JOY	TEACHER	\$80,990.77	\$0.00
O'DORNAN, SHARON	SPEECH AND LANGUAGE PATHOLOGIST	\$86,227.08	\$0.00
O'RYAN, JENNIFER	TEACHER	\$82,231.92	\$0.00
ONUMA, JODY	TEACHER	\$76,875.74	\$0.00
ORAAS, KAREN	TEACHER	\$80,766.56	\$0.00
ORME, GEOFFREY	TEACHER	\$81,470.07	\$0.00
OTTENBREIT, SUSAN	TEACHER	\$81,489.29	\$0.00
PACKFORD, KEN	TEACHER	\$75,793.45	\$131.25
PARIS, MARIE	VICE PRINCIPAL	\$90,791.02	\$564.13
PARKER, ROB	PRINCIPAL	\$102,526.25	\$0.00
PARKINSON, DONNA	TEACHER	\$77,975.87	\$0.00
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$87,833.63	\$223.00
PENNELL, EDWARD	DIRECTOR, INFORMATION TECHNOLOGY	\$115,926.96	\$7,424.34
PENTY, ALAN	TEACHER	\$75,246.38	\$0.00
PHILLIPS, SUSAN	TEACHER	\$81,787.78	\$80.00
PICK, RENEE	PRINCIPAL	\$103,276.72	\$0.00
PIERCY, DAVID	TEACHER	\$80,778.16	\$0.00
PINKERTON, CAM	ASSOCIATE SUPERINTENDENT	\$123,543.08	\$7,764.00
PITRE, PHILLIP	VICE PRINCIPAL	\$100,190.78	\$538.10
POHL, BRENDA	TEACHER	\$80,178.25	\$1,306.44
POLSON, AMANDA	VICE PRINCIPAL	\$97,142.68	\$618.14
PONCHET, THIERRY	TEACHER	\$77,473.30	\$0.00
POPOVIC, DARINKA	TEACHER	\$81,330.38	\$0.00
POSTLE, MELANIE	VICE PRINCIPAL	\$90,075.72	\$0.00
POWELL, SEAN	PRINCIPAL	\$108,649.09	\$2,106.89
POY, GREGORY	TEACHER	\$83,855.44	\$0.00
PRESTON-BAIN, MARVELLA	DISTRICT VICE PRINCIPAL, SPECIAL EDUCATION	\$95,552.38	\$1,663.30
PRETTY, BRETT	TEACHER	\$79,499.81	\$0.00
PRICE, STEVEN	TEACHER	\$87,759.00	\$590.00
PUGH, ALISON	TEACHER	\$80,972.63	\$0.00
PULLAN, MIILA	TEACHER	\$80,174.40	\$0.00
QUAST, BRADY	TEACHER	\$80,392.41	\$0.00
QUAST, JEREMY	TEACHER	\$82,502.66	\$506.42
RACANSKY, BETH	TEACHER	\$75,481.60	\$506.42
RAHN, LANA	TEACHER	\$82,018.17	\$0.00
RAO, ASHA	TEACHER	\$82,131.66	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2015**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
RATSOY, CARL	TEACHER	\$80,530.76	\$0.00
RAVENHILL, DAVID	TEACHER	\$75,890.23	\$186.30
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$81,921.75	\$0.00
REID, KARI	TEACHER	\$81,122.41	\$0.00
REINTJES, MIKKI	TEACHER	\$81,755.58	\$0.00
RENAULT, RICHARD	SUPERVISOR, MAINTENANCE	\$87,121.80	\$4,223.25
RENYARD, TAMMY	VICE PRINCIPAL	\$99,687.60	\$1,122.85
RICHARDSON, DONNA	TEACHER	\$80,187.04	\$0.00
ROBERTS, COLIN	PRINCIPAL	\$116,549.50	\$2,156.89
ROBINSON, JUNE	TEACHER	\$81,330.93	\$428.00
ROLSTON, CHERYL	VICE PRINCIPAL	\$77,655.47	\$0.00
RONDOW, JANE	TEACHER	\$81,197.55	\$0.00
ROSS, ARTHUR	TEACHER	\$82,743.07	\$0.00
ROSS, DARLENE	TEACHER	\$81,248.23	\$0.00
ROSS, LEONARD	TEACHER	\$81,330.83	\$0.00
ROSS, LINDSAY	TEACHER	\$75,205.98	\$0.00
ROUX, FRANCOISE	TEACHER	\$80,860.15	\$0.00
ROY, JANINE	DISTRICT PRINCIPAL, LEARNING INITIATIVES	\$108,420.29	\$9,330.59
RUSHTON, BRENDA	TEACHER	\$81,956.73	\$0.00
RUTHERFORD, SCOTT	TEACHER	\$75,618.84	\$0.00
SACKER-VAN GESSEL, ROBIN	TEACHER	\$81,363.55	\$0.00
SAKIYAMA, DALE	TEACHER	\$76,214.03	\$0.00
SAMUELSON, SCOTT	TEACHER	\$81,514.14	\$0.00
SANDERSON, CINDY	PRINCIPAL	\$102,269.59	\$0.00
SAPSFORD, BARBARA	TEACHER	\$80,294.45	\$0.00
SCHIPPERS, MARK	TEACHER	\$84,314.70	\$0.00
SCHLAPPNER, CARRIE	TEACHER	\$82,847.67	\$0.00
SCHNEIDER, JONATHAN	TEACHER	\$83,636.73	\$517.92
SCHWAB, CLARK	TEACHER	\$88,925.33	\$730.00
SCIGLIANO, LUCIANO	PRINCIPAL	\$108,532.84	\$0.00
SCOTNEY, CATHERINE	TEACHER	\$79,584.32	\$0.00
SCOTT, DAVID	DIRECTOR, INTERNATIONAL STUDENT PROGRAMS	\$125,472.30	\$5,661.24
SCOTT, WILLIAM	TEACHER	\$86,856.52	\$95.00
SEABERG, MICHA	TEACHER	\$80,179.30	\$0.00
SENKO, MONIQUE	VICE PRINCIPAL	\$79,499.41	\$345.88
SHARP, DEANNE	TEACHER	\$75,309.33	\$0.00
SHASKO, EDITH	TEACHER	\$80,214.25	\$0.00
SHEFFER, LOUISE	PRINCIPAL	\$107,998.89	\$873.01
SHEFFER, MICHAEL	TEACHER	\$75,031.74	\$0.00
SHERSTOBITOFF, TAMMY	VICE PRINCIPAL	\$100,459.74	\$0.00
SHORTREED, DAVID	DISTRICT VICE PRINCIPAL, EDUCATIONAL TECHNOLOGY	\$87,882.65	\$2,948.08
SHRUBSOLE, DEREK	TEACHER	\$84,078.36	\$0.00
SHYPITKA, BRENDA	TEACHER	\$75,413.35	\$0.00
SIMONSON, ERIC	TEACHER	\$81,394.07	\$0.00
SIMPSON, CORRINA	TEACHER	\$83,514.14	\$0.00
SITAR, ISTVAN	TEACHER	\$81,904.30	\$0.00
SKINNER, ANDREA	TEACHER	\$80,898.43	\$0.00
SMITH, SCOTT	VICE PRINCIPAL	\$90,769.74	\$0.00
SMITH, SHELLEY	TEACHER	\$75,321.46	\$0.00
SMITH, SUSAN	TEACHER	\$78,635.80	\$0.00
SMITH, TERRI	VICE PRINCIPAL	\$89,816.56	\$464.06
SMITH, DARREN	TEACHER	\$90,880.99	\$0.00
SNOW, JOANNA	VICE PRINCIPAL	\$94,646.47	\$1,064.84
SOLES, JIM	SUPERVISOR, BUILDING PROJECTS	\$97,123.18	\$1,246.21
SOMERS, EDWARD	TEACHER	\$83,344.12	\$48.60
SORBOE, GLENN	TEACHER	\$79,680.10	\$0.00
SORENSEN, JODI	TEACHER	\$80,179.31	\$0.00
SOWARD, SANDRA	TEACHER	\$86,182.18	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2015**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
SPRAY, TIM	TEACHER	\$84,379.20	\$0.00
SPRIGG, RICHARD	TEACHER	\$80,903.06	\$0.00
STAR, MICHAEL	TEACHER	\$80,012.12	\$175.50
STEED, PETER	TEACHER	\$81,698.45	\$0.00
STEELE, REBECCA	TEACHER	\$81,360.75	\$0.00
STEVENSON, PAUL	VICE PRINCIPAL	\$94,541.46	\$0.00
STROM, KIMBERLEY	DISTRICT PRINCIPAL, HUMAN RESOURCE SERVICES	\$109,871.92	\$2,311.93
SUNDHER, SANJAI	TEACHER	\$86,600.01	\$0.00
SWAIN, DEBRA	TEACHER	\$81,330.78	\$0.00
SWAN, LINDSAY	VICE PRINCIPAL	\$89,617.70	\$0.00
SZATMARY, STEVE	TEACHER	\$76,959.88	\$0.00
TAGGART, ROXANNE	TEACHER	\$83,797.44	\$0.00
TAGHAOUSSI, MARC	TEACHER	\$79,637.81	\$0.00
TATE, LINDA	TEACHER	\$80,860.93	\$0.00
TAUSON, AL	TEACHER	\$75,432.22	\$0.00
TAYLOR, BARBARA	VICE PRINCIPAL	\$89,641.96	\$358.73
TEVAARWERK, KATHERINE	TEACHER	\$75,527.14	\$0.00
THAIN, JOAN	VICE PRINCIPAL	\$100,544.78	\$116.96
THATCHER, GORDON	TEACHER	\$80,597.79	\$0.00
THOMAS, SCOTT	PRINCIPAL	\$103,429.11	\$446.25
THOMPSON, THOMAS	VICE PRINCIPAL	\$97,295.66	\$506.42
THOMSON, DAVID	PRINCIPAL	\$118,525.78	\$0.00
THORSON, TOM	PRINCIPAL	\$104,764.16	\$852.45
TISSARI, JANET	TEACHER	\$78,306.26	\$530.00
TOLEIKIS, STEVEN	TEACHER	\$81,248.05	\$0.00
TRENCHARD, LEANN	VICE PRINCIPAL	\$81,802.80	\$0.00
TROFIMUK, MARYANNE	PRINCIPAL	\$109,286.49	\$2,631.28
TURCOTTE, ILDA	TEACHER	\$81,432.28	\$0.00
TURNBULL, THOMAS	TEACHER	\$76,113.90	\$108.00
TYLER, JOHN	VICE PRINCIPAL	\$92,801.19	\$446.25
VRANJES, TOMO	TEACHER	\$82,100.99	\$0.00
WALKER, RALPH	VICE PRINCIPAL	\$100,002.24	\$1,681.33
WALKER, ROSS	SUPERVISOR, CONSTRUCTION	\$98,969.18	\$1,576.26
WALSH, MARK	MANAGER, LABOUR RELATIONS	\$118,596.19	\$2,840.00
WALTON, CAROL	TEACHER	\$80,843.61	\$1,182.91
WARRENDER, CONNIE	TEACHER	\$80,162.21	\$25.00
WATERS, LESLIE	TEACHER	\$81,169.55	\$0.00
WEAR, LARA	TEACHER	\$81,402.18	\$0.00
WEHNER, DENISE	TEACHER	\$81,495.96	\$274.51
WEIR, HEATHER	TEACHER	\$76,099.40	\$151.20
WELSH, ELIZABETH	ALLIED SPECIALIST	\$86,406.04	\$0.00
WEST, GWYNETH	TEACHER	\$75,476.64	\$0.00
WESTERGARD, CHERYL	TEACHER	\$80,860.69	\$290.26
WHEELER, STEWART	TEACHER	\$82,340.94	\$0.00
WHITTAM, LYNDA	PRINCIPAL	\$93,495.80	\$0.00
WHITTEN, DEBORAH	DISTRICT PRINCIPAL, STUDENT SERVICES	\$116,317.58	\$5,168.44
WICKES, THERESA	PRINCIPAL	\$105,182.37	\$1,555.07
WIEDEMAN, KRISTIN	TEACHER	\$79,565.74	\$0.00
WIGHTMAN, DENIS	TEACHER	\$79,275.67	\$0.00
WIGNALL, JENNIFER	TEACHER	\$75,992.50	\$0.00
WILLIAMS, ALAN	TEACHER	\$75,336.35	\$0.00
WILSON, MICHAEL	TEACHER	\$77,924.41	\$0.00
WOOSTER, ELAINE	VICE PRINCIPAL	\$92,987.14	\$2,730.57
YORK, ALLEN	TEACHER	\$82,572.99	\$0.00
YOUNG, DAVID	TEACHER	\$83,939.48	\$0.00
ZARUK, JILLIAN	TEACHER	\$83,171.10	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2015**

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

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

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
<b>TOTAL, EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000</b>		<b>\$38,246,133.47</b>	<b>\$237,697.76</b>
<b>TOTAL, EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS</b>		<b>\$93,571,503.96</b>	<b>\$156,064.36</b>
<b>TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS</b>		<b>\$131,817,637.43</b>	<b>\$393,762.12</b>
<b>CONSOLIDATED TOTAL - REMUNERATION PAID</b>		<b>\$131,994,793.22</b>	<b>\$408,850.19</b>
<b>EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN</b>			<b>\$7,797,334.45</b>

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2015**

**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 2014-2015. The agreement represented nine 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, 2015**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT
	PAID DURING FISCAL YEAR
4REFUEL CANADA LP	\$44,215.00
ACME SUPPLIES LTD	\$279,440.99
AMAZON.COM	\$51,694.33
APEX STEEL & GAS LTD	\$56,326.63
APPLE CANADA INC	\$468,617.76
ATHLONE TRAVEL (OAK BAY) LTD	\$73,173.49
BARAGAR ENTERPRISES LTD	\$30,056.25
BARTLETT TREE EXPERTS	\$39,093.08
BC FERRIES	\$62,590.92
BC HYDRO & POWER AUTHORITY	\$1,383,620.59
BC SAFETY AUTHORITY	\$25,566.82
BC TECHNOLOGY FOR LEARNING SOCIETY	\$53,863.06
BC TRANSIT	\$28,950.80
BCSTA	\$56,524.96
BLACK PRESS GROUP LTD.	\$33,089.11
BMS INTEGRATED SERVICES	\$49,046.66
BOARDWALK COMMUNICATIONS	\$533,378.44
BOLEN BOOKS LTD	\$31,705.78
BRAD COOK'S HI-PERFORMANCE HOCKEY	\$37,700.25
BRADLEY SHUYA ARCHITECT INC	\$182,699.46
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$344,998.03
BURRMECH CONSULTANTS INC.	\$82,675.95
CAMOSUN COLLEGE	\$173,845.94
CAMP QWANOES	\$46,805.92
CANON CANADA INC	\$505,315.67
CDW CANADA INC	\$183,583.85
CEI ARCHITECTURE PLANNING INTERIORS	\$132,955.61
CHEVRON CANADA LTD	\$204,100.41
COASTAL INT'L LANGUAGE INSTITUTE	\$660,544.59
COLUMBIA INDUSTRIAL SUPPLIES	\$32,238.83
COMPASS GROUP CANADA	\$29,304.42
CONTI EVOLUTION	\$39,628.24
CORPORATION OF THE CITY OF VICTORIA	\$312,067.93
CORPORATION OF THE DISTRICT OF SAANICH	\$77,954.62
COSTCO WHOLESALE	\$63,508.50
CRESCENT BEACH PUBLISHING	\$31,541.33
E B HORSMAN & SON HEAD OFFICE	\$30,829.40
EDU VICTORIA AGENCY LTD.	\$37,204.93
EDUCAN INSTITUTIONAL FURNITURE	\$45,339.29
EMCO CORPORATION	\$73,376.76
ESQUIMALT NATION	\$60,050.00
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,017,614.18
FAIRWAY MARKET	\$45,567.95
FARMER CONSTRUCTION LTD	\$23,230,453.41
FLYNN CANADA LIMITED	\$272,327.48
FOLLETT SCHOOL SOLUTIONS INC	\$45,577.75
FORTISBC ENERGY	\$1,165,563.81
FRIESENS	\$34,285.68
FUTUREBOOK PRINTING,INC	\$84,524.37
GARDEN CITY TRANSPORTATION LTD	\$335,829.25
GARRAWAY, GARY	\$49,064.32
GENERAL PAINT LTD	\$34,728.86
GFS CANADA COMPANY	\$55,711.09
GONZALEZ, CAROLINA	\$45,028.20
HARRIS & COMPANY	\$67,329.48

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2015**

**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
HCMA ARCHITECTURE + DESIGN	\$540,534.43
HOMEWOOD HEALTH INC	\$82,160.00
HOT HOUSE PIZZA	\$28,562.93
INSURANCE CORPORATION OF BC	\$48,078.00
ISLAND ASPHALT LIMITED	\$43,455.30
ISLAND ENVIRONMENTAL HEALTH & SAFETY LTD	\$68,437.52
ISLAND FLOORING CENTRE LTD	\$47,236.43
ISLAND KEY COMPUTER LTD	\$212,372.90
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$105,216.88
JOSTENS	\$99,732.76
KAL TIRE	\$28,119.76
KINETIC CONSTRUCTION LTD	\$7,069,882.13
LARSEN MUSIC	\$29,376.55
LEHIGH MATERIALS	\$52,555.54
LEXMARK CANADA INC	\$64,550.25
LONDON DRUGS	\$49,427.73
LONG & MCQUADE LIMITED	\$116,717.03
LUMBERWORLD OPERATIONS LTD	\$77,145.25
LVISSAA	\$70,544.30
M6 SECURITY CORPORATION	\$28,318.62
MINISTER OF FINANCE	\$47,250.00
MINISTRY OF LABOUR & CITIZEN'S SERVICES	\$87,001.60
MONK OFFICE SUPPLY LTD.	\$507,403.31
MUNICIPAL PENSION PLAN	\$3,562,478.70
MVCC VIDEO COMMUNICATIONS CORP	\$68,782.09
MYLES, KEITH	\$40,615.26
NELSON EDUCATION LTD	\$83,309.31
NUMBER TEN ARCHITECTURAL GROUP	\$25,577.72
OUT OF THE BLUE DESIGNS	\$207,934.81
PACIFIC AUDIO WORKS	\$51,785.48
PACIFIC BLINDS & DRAPES	\$39,662.60
PACIFIC BLUE CROSS	\$1,824,197.68
PANAGO	\$42,457.13
PASSION SPORTS	\$25,357.69
PEARSON CANADA ASSESSMENT INC	\$25,082.24
PEARSON EDUCATION CANADA	\$51,872.24
PIMLOTT'S SPORTING GOODS LTD	\$27,328.56
PRINT ADVANTAGE MARKETING	\$28,240.32
PRISM ENGINEERING	\$26,250.00
PUBLIC EDUCATION BENEFITS TRUST	\$1,282,863.29
QUANTUM MURRAY LP	\$38,333.38
REAL CANADIAN WHOLESALE CLUB	\$52,157.07
RECTEC INDUSTRIES INC	\$28,384.90
REIMER HARDWOODS LTD	\$26,717.72
RICHELIEU HARDWARE LTD	\$33,349.15
RIPTIDE COMPUTER RESOURCES	\$64,468.66
RIVERS LAWN & GARDEN MAINTENANCE	\$47,156.55
ROCKY POINT ENGINEERING LTD	\$103,600.88
S R B EDUCATION SOLUTIONS	\$180,787.50
SAANICH WATER DEPARTMENT	\$282,510.04
SAVE ON FOODS	\$51,247.28
SCHOLASTIC BOOK FAIRS	\$58,648.41
SCHOLASTIC CANADA LTD.	\$53,779.93
SCHOOL DISTRICT #23 (CENTRAL OKANAGAN)	\$52,501.01
SCHOOL DISTRICT #63 (SAANICH)	\$67,573.00
SCHOOL HOUSE TEACHING SUPPLIES	\$53,113.35



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2015**

**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
SCHOOLHOUSE PRODUCTS INC	\$62,736.54
SCHOOLS PROTECTION PROGRAM	\$70,976.22
SHANAHANS LIMITED	\$39,455.42
SHARPS AUDIO VISUAL	\$26,595.18
SHERWIN WILLIAMS	\$25,660.84
SHORELINE COMMUNITY SCHOOL ASSOCIATION	\$31,999.97
SMS SUMMIT MECHANICAL SYSTEMS	\$270,123.19
SOFTCHOICE LP	\$90,264.58
SONGHEES FIRST NATION	\$111,195.60
SPEEDTREK INTERNATIONAL	\$48,265.68
SPORTVICTORIA	\$26,940.00
STAPLES	\$42,468.80
STAR BUS SALES INC	\$85,514.24
SUBWAY	\$50,678.91
SWING TIME DISTRIBUTORS	\$27,157.85
SYNREVOICE TECHNOLOGIES	\$36,973.01
SYSCO VICTORIA INC	\$42,948.81
TC MEDIA LIVRES INC	\$30,623.58
TEACHERS PENSION PLAN	\$13,360,500.18
TEAM SALES	\$55,279.66
TECH MECHANICAL LTD	\$285,744.92
TELUS	\$164,722.58
TELUS MOBILITY INC	\$134,593.58
THIRDWAVE BUS SERVICES	\$734,003.95
THRIFTY FOODS	\$236,171.42
THYSSENKRUPP VICTORIA	\$73,548.32
TOM LEE MUSIC CO. LTD.	\$29,826.23
TOP LINE ROOFING	\$130,644.15
TRIO READY-MIX VICTORIA LTD	\$109,768.64
TROY LIFE & FIRE SAFETY	\$30,347.93
TRUFFLES CATERING	\$640,672.40
TYCO INTEGRATED FIRE & SECURITY	\$58,916.88
UNISOURCE CANADA INC	\$187,865.68
UNIVERSITY OF VICTORIA	\$76,713.79
VAN ISLE WINDOWS LTD	\$49,862.37
VANCOUVER ISLAND HEALTH AUTHORITY	\$440,985.45
VANCOUVER SCHOOL BOARD	\$40,007.50
VICTORIA MOBILE RADIO LTD	\$27,964.05
VICTORIA NATIVE FRIENDSHIP CENTRE	\$99,650.00
VILLAGES PIZZA	\$42,249.94
WAL-MART	\$54,614.32
WASTE MANAGEMENT OF CANADA CORP	\$160,519.61
WESCO DISTRIBUTION-CANADA INC	\$126,516.30
WEST BAY MECHANICAL LTD	\$210,433.37
WESTERN ONE RENTALS AND SALES	\$39,059.33
WILSONS TRANSPORTATION LTD	\$226,540.18
WINROC	\$29,788.79
WORKSAFE BC	\$783,538.52
<b>TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	<b>\$71,046,662.06</b>
<b>TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>	<b>\$7,206,502.82</b>
<b>CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$78,253,164.88</b>

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)**  
**YEAR ENDED JUNE 30, 2015**

**COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES**

**SCHEDULED PAYMENTS**

Schedule of Remuneration and Expenses:		
Remuneration	\$ 131,994,793	
Employee expenses	408,850	
Employer portion of Employment Insurance		
Contributions and Canada Pension Plan	7,797,334	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 140,200,978
Schedule of Payments for the Provision of Goods and Services		78,253,165

<b>CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS</b>	<b>\$ 218,454,143</b>
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**FINANCIAL STATEMENT EXPENDITURES**

Operating Fund Expenditures	\$168,131,641	
Trust Fund Expenditures	15,317,005	
Capital Fund Expenditures	38,073,468	

<b>CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES</b>	<b>\$ 221,522,114</b>
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<b>DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES</b>	<b>\$ (3,067,971)</b>
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**EXPLANATION OF DIFFERENCE**

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

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

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