



**The Board of Education of School District No. 61 (Greater Victoria)  
Regular Board Meeting, Monday, September 25, 2017 @ 7:30 p.m.  
Tolmie Boardroom, 556 Boleskine Road**

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**AGENDA**

**Estimated Times    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.*

**7:30-7:35            A1.    Approval of the Agenda** (p 01-05)

**7:35-7:40            A2.    Approval of the Minutes**

                         a)    Approval of the June 26, 2017 Regular Board Minutes (p 06-13)

                         b)    Approval of the August 21, 2017 Special Board Minutes (p 14-15)

**A3.    Business arising from the Minutes**

**A4.    Student Achievement**

**7:40-7:55            A5.    District Presentations**

                         a)    2016-2017 KPMG Financial Statements Presentation

**7:55-8:20            A6.    Community Presentations (5 minutes per presentation)**

                         a)    Tasha Diamant, SD61 Dress Codes

                         b)    Chelsea Sherwood, SD61 Dress Codes

                         c)    Allison McNeill, SD61 Dress Codes

                         d)    Matt Paxman, SD61 Dress Codes

                         e)    Renay Maurice, SD61 Dress Codes

**B. CORRESPONDENCE**

**B1.    Letter from Mitzi Dean, MLA, Esquimalt-Metchosin** (p 16)

**B2.    Letter from B.C. School Trustees' Association** (p 17)

**C. TRUSTEE REPORTS****8:25-8:30****C1. Chair's Report****C2. Trustees' Reports** (2 minutes per verbal presentation)**D. BOARD COMMITTEE REPORTS****8:30-8:50****D1. Education Policy and Directions Committee**

a) Minutes from the September 11, 2017 meeting – Information only (p 18-20)

b) Recommended Motions:

That the Board of Education of School District No. 61 (Greater Victoria) approve the recommended motions from the September 11, 2017 Education Policy and Directions Committee meeting.

i) That the Board of Education of School District No.61 (Greater Victoria) direct that the School Code of Conduct will not include any other statements regarding expectations of dress, save for the following: (p 21)

1. Our school is committed to creating a learning community that values diversity and is free of all forms of discrimination. In line with the BC Human Rights Code which prohibits discrimination on the basis of an individual's race, colour, ancestry, place of origin, religion, marital status, physical or mental disability, sex, sexual orientation, gender identity or expression and age, (insert school name) promotes a climate of understanding and mutual respect where all are equal in dignity and rights. Actions through verbal and non-verbal communication (including clothing) must demonstrate support for the BC Human Rights Code.

ii) That the Board of Education of School District No.61 (Greater Victoria) establish a French Advisory Ad Hoc Committee to meet at least annually or as required. (p 22-24)

iii) That the Board of Education of School District No.61 (Greater Victoria) request that the Superintendent provide a report and recommendation on elementary counselling supports for elementary children and their families for the November 2017 Education Policy and Directions meeting.

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

**D2. Operations Policy and Planning Committee****8:50-9:20**

- a) Minutes from the September 18, 2017 meeting – Information only (p 25-30)
- b) Recommended Motions:

That the Board of Education of School District No. 61 (Greater Victoria) approve the recommended motions from the September 18, 2017 Operations Policy and Planning Committee meeting.

- i) That the Board of Education of School District No.61 (Greater Victoria) increase trustee remuneration by \$1,500 effective January 1, 2019 to offset the impact of the Federal income tax change. (p 31-32)
- ii) That the Board of Education of School District No. 61 (Greater Victoria) accept expense reimbursement claims as of July 2018 for trustee expenses associated with carrying out their duties.
- iii) That the Board of Education of School District No. 61 (Greater Victoria) approve that trustees shall submit professional development requests and that professional development expenses shall be treated independently of trustee business expenses.
- iv) That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to amend Regulation 8230 - *Trustee Remuneration and Expenses* for changes to the expense reimbursement and professional development procedures, and to reflect that trustee remuneration be adjusted on an ongoing basis for any salary percentage increases received by the GVTA, and that trustee remuneration be amended as of January 2018 to reflect the GVTA increases that have occurred since the beginning of the current Board's term.
- v) That the Board of Education of School District No. 61 (Greater Victoria) strike an ad hoc committee of administration and trustees to discuss the processes, procedures and practices regarding the reimbursement of business expenses and professional development for trustees and report back to the October 2017 Operations Policy and Planning Committee.
- vi) That the Board of Education of School District No. 61 (Greater Victoria) support in principle the upgrading of the upper Esquimalt High School field and direct the Superintendent to have discussions with community partners regarding the capital requirements of the project.

**E. DISTRICT LEADERSHIP TEAM REPORTS**

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

**9:20-9:25 E1. Superintendent's Report**

- a) Monthly Report (p 33)

That the Board of Education of School District No. 61 (Greater Victoria) receive the Superintendent's report as presented.

- b) Trustee Questions (p 34)

**E2. Secretary-Treasurer's Report****9:25-9:50**

- a) Monthly Report (p 35)

That the Board of Education of School District No. 61 (Greater Victoria) receive the Secretary-Treasurer's report as presented.

- b) 2016/2017 Audited Financial Statements (p 36-81)

That the Board of Education of School District No. 61 (Greater Victoria) approve the internally restricted surplus appropriation of \$19,769,564 as shown on Schedule 2 of the Financial Statements , being held for school level funds \$5,379,427 (Note A), unspent project budgets \$3,729,737 (Note B), purchase order commitments \$1,385,806 (Note C), and the previously approved budgeted surplus of \$5,500,000 (Note D).

That the Board of Education of School District No. 61 (Greater Victoria) approve \$2,304,887 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to be carried forward and applied towards the 2018/2019 projected deficit of \$3,700,000 (\$1,395,113 carry forward approved in April 2017 (Note D)).

That the Board of Education of School District No. 61 (Greater Victoria) approve \$500,000 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to provide supports for children and families in elementary schools.

That the Board of Education of School District No. 61 (Greater Victoria) approve \$400,000 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) for facility environmental upgrades.

That the Board of Education of School District No. 61 (Greater Victoria) approve \$199,300 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to hire two technology support teachers, for one year, who will provide teacher support in the use of technology to enhance student learning within the revised curriculum.

**Note:** This meeting is being audio and video recorded.  
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That the Board of Education of School District No. 61 (Greater Victoria) approve \$270,407 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to provide learning resources to support the new curriculum.

That the Board of Education of School District No. 61 (Greater Victoria) approve \$100,000 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to provide district-wide library support.

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$211,782 to local capital for the student device replacement reserve.

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, 2017; and that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to execute these statements, where applicable, on behalf of the Board.

c) Statement of Financial Information

(p 82-109)

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 1, 2016 to June 30, 2017.

**F. QUESTION PERIOD (15 minutes total)**

**9:50-10:00**

**F1. Received via email on August 21, 2017**

SD 61 currently collects funds from parents and businesses on a cost recovery basis for capital cost expenditures such as playground equipment costs and installation. What is the legal basis for doing so in a publicly funded system?

**F2. Received via email on August 21, 2017**

As the Chair of a SD 61 PAC several parents have contacted me regarding apparent conflict of interest issues within the District. Schools are seen as "loading" their staff with teachers who have children attending the schools. There have been a number of incidents where teachers are teaching their own children and there have also been incidents where school disciplinary actions have not been consistently applied for children whose parents teach at their schools. What is District policy on this?

**G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS**

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

**H1. New Business**

**H2. Notice of Motions**

**I. ADJOURNMENT**

**Note: This meeting is being audio and video recorded.  
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**The Board of Education of School District No. 61 (Greater Victoria)  
June 26, 2017 Regular Board Meeting - Tolmie Boardroom, 556 Boleskine Road**

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**MINUTES**

**Present:**

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

**Administration:**

Piet Langstraat, Superintendent of Schools, Mark Walsh, Secretary-Treasurer, Shelley Green, Deputy Superintendent, Deb Whitten, Associate Superintendent, Greg Kitchen, Associate Superintendent, Katie Hamilton, Manager, Community Engagement and Communications, David Loveridge, Director, Facilities Services, Simon Burgers, District Principal, Languages and Multiculturalism, Jeff Davis, Director, International Student Programs

The meeting was called to order at 7:40 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 by Trustee Whiteaker and seconded:

That the June 26, 2017 Agenda be approved.

**Motion Carried Unanimously**

**A2. Approval of the Minutes**

It was moved by Trustee Whiteaker and seconded:

That the May 23, 2017 Regular Board Minutes be approved.

**Motion Carried Unanimously**

**A3. Business arising from the Minutes**

**a) 3<sup>rd</sup> reading of amended Bylaw 9360, *General Meeting of the Board***

It was moved by Trustee Ferris and seconded:

That amended Bylaw 9360 – *General Meeting of the Board* be:

Read a third time, passed and adopted the 26<sup>th</sup> day of June 2017 and that the amended Bylaw 9360 be enacted effective June 26, 2017.

**Motion Carried**

For: Trustees Loring-Kuhanga, Ferris, Leonard, McNally, Orcherton, Watters, and Whiteaker

Against: Trustees Nohr and Paynter

**A4. Student Achievement**

- a) Renee Pick, Principal, Cloverdale Traditional School, Sandra Jost Vice-Principal and students, Hannah and Ryan presented highlights of Cloverdale School's 100 year anniversary celebrations.

**A5. District Presentations**

- a) Melanie Houston, Allied Specialists' Association, was honored and recognized by Chair Loring-Kuhanga for her time as the President of the Allied Specialists' Association.

**A6. Community Presentations**

- a) Darren Companion, Vice-President, GVTA – Restored Contract Language

Mr. Companion expressed concerns about the pace of implementation of the restored contract language.

- b) Joyce Preston – Enrolment Priorities

Ms. Preston expressed support for the revised proposed enrolment priorities as recommended to the Board.

- c) Katy Smith – Enrolment Priorities

Ms. Smith expressed support for the revised proposed enrolment priorities as recommended to the Board.

- d) Suzette Goldsworthy – Macaulay Elementary – Computer Lab

Ms. Goldsworthy expressed concerns about the dismantling of the Macaulay computer lab and presented a copy of a petition to the Board.

**B. CORRESPONDENCE****B1. Letter from the Mayor of the City of Victoria**

A letter was received from the City of Victoria for information. Superintendent Langstraat responded to Trustee questions.

**C. TRUSTEE REPORTS****C1. Chair's Report**

Chair Loring-Kuhanga recognized the work and accomplishments of the Board and staff over the last year.

**C2. Trustees' Reports**

- a) Trustee McNally presented the Aboriginal Nations Education Council Committee report.
- b) Trustee Ferris advised that the French Immersion Advisory Committee will be meeting in the fall.

- c) The Needs Budget Ad Hoc Committee will meet once the Classroom Enhancement Funding is confirmed by the Ministry of Education.
- d) Trustee McNally reviewed the Saanich Arts, Culture and Heritage Advisory Committee report.
- e) Trustee Whiteaker presented the Saanich Parks, Trails & Recreation Advisory Committee report.
- f) The Victoria Family Court and Youth Justice Committee report was presented at the April 2017 Board meeting.
- g) Trustee Orcherton presented the Public Engagement Ad Hoc Committee report.
- h) Trustee McNally reviewed her various activities over the past month.

## **D. BOARD COMMITTEE REPORTS**

### **D1. Education Policy and Directions Committee**

- a) The June 5, 2017 meeting minutes were received for information.

### **D2. Operations Policy and Planning Committee**

- a) The June 12, 2017 meeting minutes were received for information.
- b) Recommended Motions:

It was moved by Trustee Ferris and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve the recommended motions (ii) and (iii) from the June 12, 2017 Operations Policy and Planning Committee meeting.

**Motion Carried Unanimously**

Trustees asked questions of clarification.

It was moved by Trustee Ferris and seconded:

- i) That the Board of Education of School District No.61 (Greater Victoria) amend the Equity Ad Hoc Committee's Terms of Reference to a) extend the timeline of the Committee through the 2017/2018 school year, and to b) add that the Committee will provide recommendations in advance of the 2018/2019 budget process.

**Motion Carried Unanimously**

- ii) That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to review the Greater Victoria Foundation for Learning mandate and bring recommendations back to the Operations Policy and Planning Committee.

**Motion Carried Unanimously**

- iii) That the Board of Education of School District No. 61 (Greater Victoria) delete Policy 2127.060 Psychologist, Policy 2127.062 Speech and Language Specialist, and Policy 2127.063 District Counsellors.

**Motion Carried Unanimously**



Trustees asked questions of clarification of Superintendent Langstraat and Secretary-Treasurer Walsh.

It was moved by Trustee Ferris and seconded:

- iv) That the Board of Education of School District No.61 (Greater Victoria) accept the Long Term District Facilities Plan report in draft format.

**Motion Carried Unanimously**

Superintendent Langstraat provided an overview of the issues associated with student registration priorities. Jeff Davis, Director, International Student Programs presented items associated with registration priorities. Trustees asked questions of clarification.

The Superintendent confirmed that the Superintendent would have discretion in extraordinary circumstances to allow for an exception to the priorities.

It was moved by Trustee Ferris and seconded:

- v) That the Board of Education of School District No.61 (Greater Victoria) accept the recommendations of the Student Registration and Transfer Ad Hoc Committee as follows:

- 1) That the Board of Education approve the following student enrolment priorities and corresponding considerations to take effect for student enrolment during the 2018-2019 school year:

1. re-enrolling students
2. a catchment area sibling
3. a new catchment area child
4. a non-catchment sibling
5. a non-catchment area child
6. a non-school district child

- 2) That the Board of Education direct the Superintendent to revise the appropriate policies and regulations to reflect changes to the student enrolment priorities and process, including:

English and French program families who could not access their catchment school will have the first right of refusal at their catchment school when, or if, a seat becomes available. Should the family choose to stay in their present non-catchment school, or a seat does not become available at their catchment school, they will be treated as a catchment student at their non-catchment school and pathway.

A student leaving a French Immersion program at a school that is not their English catchment school will have to apply for a transfer to attend the English program. This practice will also apply to any student attending a program of choice at a non-catchment school (e.g. sports academy or leadership program).

The enrolment priorities apply to all students in transition from elementary to middle school, and from middle school to high school. In the event space is limited and a school cannot accept all non-catchment

student requests, priority will be given to those non-catchment students currently in the determined pathway of schools over other non-catchment, non-pathway students.

In recognition of a growing student population and to ensure an equitable placement of international students at schools across the District, the number of international student registrations will be capped at 1,050 FTE for 2017-2018 and will be reviewed annually by the Superintendent and Director of International Student Programs, based on annual enrolment projections.

- 3) That the Board of Education direct the Superintendent to review the current registration process to improve registration information and documentation requirements for registration, as well as identify possible options for online registration.

Superintendent Langstraat provided general thoughts on the impact of grandfathering in response to Trustee questions. An amendment was proposed.

It was moved by Trustee Leonard and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) amend the Student Registration Priority recommendation to add the statement *"and that all families registered for September 2017-2018 shall have their families grandfathered for five years"* after section 1.6.

**Motion Defeated**

For: Trustees Leonard, Whiteaker, and Paynter

Against: Trustees Loring-Kuhanga, McNally, Ferris, Watters, Nohr, and Orcherton

Trustees continued to debate the motion.

It was moved by Trustee Whiteaker and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) amend the Student Registration Priority recommendation to delete the words *"from elementary to middle school, and"* from the fourth paragraph in section 2.

**Motion Defeated**

For: Trustees Whiteaker, Leonard, and Paynter

Against: Trustees Loring-Kuhanga, Ferris, McNally, Watters, Nohr, and Orcherton

Trustees continued the debate on the main motion. Trustees provided their feedback and expressed appreciation for the work of the Ad Hoc Committee as well as the feedback from parents.

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

That the Board of Education of School District No.61 (Greater Victoria) accept the recommendations of the Student Registration and Transfer Ad Hoc Committee as follows:

- 1) That the Board of Education approve the following student enrolment priorities and corresponding considerations to take effect for student enrolment during

the 2018-2019 school year:

1. re-enrolling students
2. a catchment area sibling
3. a new catchment area child
4. a non-catchment sibling
5. a non-catchment area child
6. a non-school district child

- 2) That the Board of Education direct the Superintendent to revise the appropriate policies and regulations to reflect changes to the student enrolment priorities and process, including:

English and French program families who could not access their catchment school will have the first right of refusal at their catchment school when, or if, a seat becomes available. Should the family choose to stay in their present non-catchment school, or a seat does not become available at their catchment school, they will be treated as a catchment student at their non-catchment school and pathway.

A student leaving a French Immersion program at a school that is not their English catchment school will have to apply for a transfer to attend the English program. This practice will also apply to any student attending a program of choice at a non-catchment school (e.g. sports academy or leadership program).

The enrolment priorities apply to all students in transition from elementary to middle school, and from middle school to high school. In the event space is limited and a school cannot accept all non-catchment student requests, priority will be given to those non-catchment students currently in the determined pathway of schools over other non-catchment, non-pathway students.

In recognition of a growing student population and to ensure an equitable placement of international students at schools across the District, the number of international student registrations will be capped at 1,050 FTE for 2017-2018 and will be reviewed annually by the Superintendent and Director of International Student Programs, based on annual enrolment projections.

- 3) That the Board of Education direct the Superintendent to review the current registration process to improve registration information and documentation requirements for registration, as well as identify possible options for online registration.

**Motion Carried**

For: Trustees Loring-Kuhanga, Nohr, Watters, McNally, Ferris, and Orcherton,

Against: Trustees Paynter, Leonard, and Whiteaker

## E. DISTRICT LEADERSHIP TEAM REPORTS

### E1. Superintendent's Report

- a) Superintendent Langstraat presented his monthly report and responded to Trustee questions.

It was moved by Trustee Nohr and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) receive the Superintendent's report as presented.

**Motion Carried Unanimously**

- b) Specialty Academy Fees

It was moved by Trustee Leonard and seconded:

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

**Motion Carried Unanimously**

- c) 2017/2018 Board of Education and Standing Committee Meeting Dates

It was moved by Trustee Leonard and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve the 2017/2018 Board of Education Proposed Dates and the Standing Committee meeting dates.

**Motion Carried Unanimously**

- d) Trustee Questions

Trustees asked questions of the Superintendent regarding the Classroom Enhancement Funding.

### E2. Secretary-Treasurer's Report

- a) Secretary-Treasurer Walsh presented his monthly report and responded to Trustee questions.

It was moved by Trustee Leonard and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) receive the Secretary-Treasurer's report as presented.

**Motion Carried Unanimously**

- b) 2018/2019 Capital Plan

Secretary-Treasurer Walsh provided an overview of the 2018-2019 Five Year Capital Plan and responded to Trustee questions.

It was moved by Trustee Orcherton and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve for submission to the Ministry of Education, the 2018/2019 Greater Victoria School District No. 61 Five Year Capital Plan.

**Motion Carried Unanimously**

c) Classroom Enhancement Fund Update

Secretary-Treasurer Walsh provided an overview of the Classroom Enhancement funding received from the Ministry of Education based upon a review of the school district staffing, capital and overhead cost submission. Trustees asked questions of clarification.

**F. QUESTION PERIOD**

**F1.** The Public asked questions regarding alternative programming.

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

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

**H1. New Business** – None

**H2. Notice of Motions** - None

**I. ADJOURNMENT**

It was moved by Trustee Orcherton and seconded:

That the meeting be adjourned.

**Motion Carried Unanimously**

The meeting adjourned at 10:45 p.m.

**CERTIFIED CORRECT**

\_\_\_\_\_  
Chair

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

**The Board of Education of School District No. 61 (Greater Victoria)  
August 21, 2017 Special Board Meeting - Tolmie Boardroom, 556 Boleskine Road**

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**MINUTES**

**Present:**

Trustees Tom Ferris, Chair, Edith Loring-Kuhanga (by conference call), Diane McNally, Deborah Nohr, Peg Orcherton (by conference call), Jordan Watters and Ann Whiteaker

**Regrets:**

Trustees Elaine Leonard and Rob Paynter

**Administration:**

Piet Langstraat, Superintendent of Schools, Mark Walsh, Secretary-Treasurer, Shelley Green, Deputy Superintendent, Deb Whitten, Associate Superintendent, David Loveridge, Director of Facilities Services and Vicki Hanley, Recording Secretary

The meeting was called to order at 5:02 p.m.

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

**A. COMMENCEMENT OF MEETING**

**A1. Approval of the Agenda**

It was moved by Trustee Nohr and seconded:

That the August 21, 2017 Agenda be approved.

**Motion Carried Unanimously**

**B. SUPERINTENDENT'S REPORT - None**

**C. SECRETARY-TREASURER**

**C1. Quadra Elementary Easement**

Secretary-Treasurer Walsh advised Trustees that as part of the renovations and work being completed for the Classroom Enhancement Fund over the summer, Quadra Elementary School was approved to have a new portable installed on site to accommodate adjustments to the class sizes at the school. As part of this process staff has requested a building permit from the City of Victoria and in order to obtain the permit the City has indicated that they will require an easement over part of the property. Discussion ensued amongst the Trustees with questions of clarification being asked of Secretary-Treasurer Walsh and the Director of Facilities Services, David Loveridge.

It was moved by Trustee Whiteaker and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve granting an easement over Lot 1 on Plan 1177, Block A, Victoria PID 007-683-332, being Quadra Elementary School, to the Board of Education of School District No. 61 (Greater Victoria)

and the City of Victoria, for the purposes of access to consolidated Lots 2 and 3 on Plan 1190B, Block 2, Section 4, Victoria, PID 008-032-939.

**Motion Carried Unanimously**

It was moved by Trustee Whiteaker and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of Disposal (Easement) of Real Property Bylaw 17-02 at the August 21, 2017 meeting.

**Motion Carried Unanimously**

It was moved by Trustee Whiteaker and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve the Disposal (Easement) of Real Property Bylaw 17- 02 , being a bylaw to grant an easement over Lot 1 on Plan 1177, Block A, Victoria PID 007-683-332, being Quadra Elementary School, to the Board of Education of School District No. 61 (Greater Victoria) and the City of Victoria, for the purposes of access to consolidated Lots 2 and 3 on Plan 1190B, Block 2, Section 4, Victoria, PID 008-032-939 be:

Read a first time the 21<sup>st</sup> day August, 2017;

Read a second time the 21<sup>st</sup> day of August, 2017;

Read a third time, passed and adopted the 21<sup>st</sup> day of August, 2017.

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

**Motion Carried Unanimously**

#### **D. ADJOURNMENT**

It was moved by Trustee Whiteaker and seconded:

That the meeting be adjourned.

**Motion Carried Unanimously**

The meeting adjourned at 5:15 p.m.

**CERTIFIED CORRECT**

\_\_\_\_\_  
Chair

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

Esquimalt-Metchosin  
Room 201 – Parliament Buildings  
Victoria, BC V8V 1X4  
[Mitzi.Dean.MLA@leg.bc.ca](mailto:Mitzi.Dean.MLA@leg.bc.ca)  
P: 250-387-3655  
F: 250-387-4608



July 5, 2017

Chair & Board  
School District 61  
556 Boleskine Rd  
Victoria, BC V8Z 1E8

To the Chair and Board,

As a new parliament begins to take shape in British Columbia, I wanted to reach out to you and to School District 61 to touch base about how we can work together over the next four years.

As a newly elected MLA, I am hoping that you would be willing to meet with me over the coming weeks to discuss how I can support the work you are doing at School District 61.

To schedule an appointment, please email [Mitzi.Dean.MLA@leg.bc.ca](mailto:Mitzi.Dean.MLA@leg.bc.ca) or call 250-387-3655 and leave a message with Rob Hill.

Thank you, I look forward to meeting with you in the near future.

Kindest regards,

Mitzi Dean, MLA  
Esquimalt-Metchosin





British Columbia  
School Trustees  
Association

July 19, 2017

Edith Loring-Kuhanga, Chair  
SD61 (Greater Victoria)  
556 Boleskine Road  
Victoria, BC V8Z 1E8

Dear Edith,

On behalf of the BC School Trustee Association (BCSTA) Board of Directors, I write to thank your Board for renewing its membership in BCSTA for 2017/2018.

In order to assure the long-term viability of the Association, its ability to provide services to member boards, and its ability to be responsive and adaptive to changes and to the priorities of the membership, the February 2017 Provincial Council resolved "that BCSTA member fees be increased each year by the amount of the most recent five-year average of the Vancouver Price Index as of January 1 of each year."

In April 2017, the Provincial Council therefore approved a budget for 2017/2018 that included a minimal member fee increase. As the February 2017 Provincial Council also resolved that annual member fee increases "be supported by any unbudgeted member equity surplus arising in the fiscal year preceding adoption of BCSTA's annual budget", the 2017/2018 member fee increase will be fully funded from BCSTA's 2015/2016 year-end, or member equity, surplus. Any changes from the prior year's fees will therefore be solely the result of changes in FTE students.

The BCSTA Board of Directors, Finance Committee, and staff take the stewardship of member funds very seriously. Through ongoing monitoring and review of feedback, we work to ensure that the Association's operations provide the best value possible to members. Additionally, we are doing everything possible to ensure direct services to member Boards are maintained at a high level. We invite your Board to contact either the Directors or staff at any time if you have suggestions as to ways in which we can better support your efforts.

As announced in late 2015, BCSTA initiated changes to our staffing assignments and levels to fit within the fiscal realities that the Association and its members still face. These changes helped to make possible the continued services to member Boards. Our commitment is that through such adaptations members will continue to receive excellent service, while ensuring careful stewardship of membership fees. A review of our financial situation and service delivery capabilities is conducted as part of the budget-setting process each year.

Once again on behalf of the BCSTA Board of Directors and staff, I thank you for your ongoing support and membership. If you have any questions about BCSTA fees or services, please do not hesitate to contact me directly.

Sincerely,

Gordon Swan  
President  
BC School Trustees Association

Attachments

Cc: *Mark Welsh, Secretary Treasurer*



**Education Policy and Directions Committee  
September 11, 2017 – Tolmie Board Room**

**Minutes**

**Present: TRUSTEES**

Ann Whiteaker, Chair  
Diane McNally  
Deborah Nohr  
Peg Orcherton  
Rob Paynter  
Jordan Watters

**Regrets: Tom Ferris**

**ADMINISTRATION**

Shelley Green, Deputy Superintendent  
Deb Whitten, Associate Superintendent  
Greg Kitchen, Associate Superintendent  
Piet Langstraat, Superintendent of Schools  
Simon Burgers, District Principal, Languages and Multiculturalism  
Ilda Turcotte, GVTA Representative  
Jeanette Alexander, ASA Representative

The meeting was called to order at 7:00 p.m.

Chair Whiteaker welcomed everyone back from summer break. She also wished everyone all the best for the upcoming school year.

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

**1. APPROVAL OF THE AGENDA**

It was moved by Trustee Orcherton:

That the September 11<sup>th</sup>, 2017 Education Policy and Directions agenda be approved as presented.

**Motion Carried Unanimously**

**2. APPROVAL OF THE MINUTES**

It was moved by Trustee McNally:

That the June 5<sup>th</sup>, 2017 Education Policy and Directions Committee meeting Regular Minutes be approved with the following amendment: in the last paragraph for *French Advisory - Terms of Reference* on page 6, change the word **deferred** to **postpone**.

**Motion Carried Unanimously**

**3. BUSINESS ARISING FROM THE MINUTES - None**

**4. PUBLIC PRESENTATIONS TO THE COMMITTEE - None**

## 5. NEW BUSINESS

### A. Introduction of Student Representative

Superintendent Langstraat introduced Meghan Scott, Esquimalt Secondary School Student Representative for the Education Policy and Directions Committee for the month of September.

### B. Dress Code

Associate Superintendent, Deb Whitten, provided background and an overview of the work that has been completed to date with regard to the District's Dress Code expectations and guiding principles.

Trustees asked questions of clarification and provided feedback.

Trustees agreed that the following motion needs to move forward to the Board of Education for consideration:

It was moved by Trustee Watters:

1. That the School Code of Conduct will not include any other statements regarding expectations of dress, say for the following:
2. Our school is committed to creating a learning community that values diversity and is free of all forms of discrimination. In line with the BC Human Rights Code which prohibits discrimination on the basis of an individual's race, colour, ancestry, place of origin, religion, marital status, physical or mental disability, sex, sexual orientation, gender identity or expression and age, (insert school name) promotes a climate of understanding and mutual respect where all are equal in dignity and rights. Actions through verbal and non-verbal communication (including clothing) must demonstrate support for the BC Human Rights Code.

**Motion Carried Unanimously**

### C. French Advisory - Terms of Reference

Superintendent Langstraat provided a brief history in regard to the French Advisory Committee and the French Advisory Ad Hoc sub-committee. The Superintendent then asked Simon Burgers, District Principal, Languages and Multiculturalism to provide greater details.

Trustees asked questions of clarification and provided feedback.

It was moved by Trustee Orcherton:

That the Board of Education of School District No. 61 (Greater Victoria) establish a French Advisory Ad Hoc Committee to meet at least annually or as required.

**Motion Carried Unanimously**

## **Elementary Counselling Services**

Trustee Nohr explained her rationale and provided background information for presenting this motion.

Trustees discussed the issue and asked questions of the Superintendent.

It was moved by Trustee Orcherton:

That Board of Education of School District No. 61 (Greater Victoria) request that the Superintendent provide a report and recommendations on elementary counselling supports for elementary children and their families for the November 2017 Education Policy and Directions meeting.

**Motion Carried Unanimously**

## **D. VISTA (Vancouver Island Trustees' Association)**

Trustee Watters stated that as a VISTA representative on the BCSTA Professional Learning Committee, she can now confirm that Esquimalt Secondary School will be the host site for next year's VISTA Branch meeting on March 2 and 3, 2018.

Trustee Watters provided details as to the events that will occur over the 2 days. Trustee Watters also stated that the Minister of Education, parents, students and Esquimalt and Songhees Band members will also be in attendance at this 2-day event.

Trustee Watters also asked that if anyone has additional ideas for the meeting, to please contact her.

## **E. BCSTA (Provincial Council on Early Childhood Education)**

Chair Whiteaker explained the purpose of providing the handout from the BCSTA in regard to Early Childhood Education motion. VISTA would like to once again put this forward as an emergent motion for upcoming Provincial Council meeting. Chair Whiteaker discussed the pros/cons of putting forth the motion as emergent at the Provincial Council meeting or waiting until the Annual General Meeting.

Trustees discussed the issue. It was agreed that Trustee Watters would write a letter to VISTA advising them that the Board of Education would prefer to bring forth the motion as representatives at the AGM so that there is sufficient time to properly address the issue.

## **6. NOTICE OF MOTIONS - None**

## **7. GENERAL ANNOUNCEMENTS - None**

## **8. ADJOURNMENT**

It was moved by Trustee Orcherton:

That the meeting be adjourned.

**Motion Carried Unanimously**

The meeting adjourned at 8:45 p.m.

**MEMO****From: Deb Whitten, Associate Superintendent****To: Education Policy and Directions Committee****Date: September 11, 2017****RE: Guiding Principles regarding Dress**

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**Background:**

The One Learning Community Committee created a sub-committee tasked with preparing a recommendation regarding the district's expectation and guiding principles for dress. The sub-committee believes the following recommendation aligns with the District values identified in the Strategic Plan.

**Recommendation:**

School Codes of Conduct will include the following statement:

1. Our school is committed to creating a learning community that values diversity and is free of all forms of discrimination. In line with the BC Human Rights Code which prohibits discrimination on the basis of an individual's: race, colour, ancestry, place of origin, religion, marital status, physical or mental disability, sex, sexual orientation, gender identity or expression and age, <insert school name> promotes a climate of understanding and mutual respect where all are equal in dignity and rights. Actions through verbal or nonverbal communication (including clothing) must demonstrate support for the BC Human Rights Code.

And

2. The School Code of Conduct will not include any other statements regarding expectations of dress.

TO: Education Policy and Directions Committee

FROM: Simon Burgers, District Principal, Languages and Multiculturalism

RE: Revised French Advisory Committee Terms of Reference

DATE: Monday, September 11<sup>th</sup>, 2017

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The French Advisory Committee is currently established on an annual basis to provide advice and feedback to administration and trustees on a *wide range* of matters related to French Programs. The current Terms of Reference are attached.

The Ministry of Education administers federal funding to school districts in BC intended to support incremental costs resulting from offering French as a second official language under the current BC action plan of the Canada-British Columbia Agreement on Minority Language Education and Second Official Language instruction. The Ministry encourages school districts “to form a French Advisory Committee with representatives from various stakeholder groups, i.e. trustees, administrators, parents and teachers. Where established, best practice would suggest that allocation of funds be *discussed* with the committee.”

In order to provide stakeholder input to address specific future French Language program needs, it is recommended that the Board of Education:

1. Adopt a revised Terms of Reference for the French Advisory Committee that provides a clear focus and parameters for an advisory process that is directly connected to the funding categories identified in the Ministry’s BC action plan.

The future advisory role of the French Advisory Committee will have an annual focus directly connected to aspects of the French Funding Guide as determined by the Ministry of Education. A proposed Terms of Reference for the French Advisory Committee is attached for reference. The mandate reflects the generated funding categories directly connected to annual district decision making in supporting French Programs.

# ***The District French Advisory Committee***

## **Mandate and Terms of Reference**

The District French Advisory Committee provides advice and feedback to Administration and Trustees on a wide range of matters related to French Programs.

The Committee meets a minimum of twice yearly, once in the fall and once in the spring, and more often if deemed necessary by membership. Membership shall be reviewed annually and adjusted by agreement of committee members and the Board.

District administration shall chair the Committee.

The Chair shall organize meetings and collect agenda items. The Chair shall regularly report to DLT and to Ed Policy on the work of the committee.

Committee members shall be responsible for attending meetings, for liaising with their respective partner groups regarding issues under discussion and for reporting on committee deliberations.

## **Membership of the District French Advisory Committee**

- one Trustee representative
- one representative from District Administration
- two representatives from Canadian Parents for French
- two representatives from the GVTA
- two representatives from VPVPA
- two representatives from VCPAC

When possible, it is recommended that membership be comprised of

- one French Immersion teacher from the GVTA
- one dual track principal from VPVPA
- one French Immersion parent from VCPAC

# French Advisory Committee Terms of Reference

## **Purpose:**

The District French Advisory Committee provides input to District Administration and the Board of Education on matters related to French Programming.

## **Mandate:**

Each stakeholder group from the District French Advisory Committee will have the opportunity to provide advice on the following areas related to French Programming:

- French Immersion Learning Resources
- Core French Learning Resources
- Teacher Professional Development
- Cultural Activities

## **Membership:**

- District Principal of Modern Languages
- one trustee representative
- two representatives from Canadian Parents for French
- two representatives from the GVTA (preference given to one immersion teacher and one core French teacher)
- three representatives from VPVPA (preference given to one from each schooling level; and with dual track experience)
- two representatives from VCPAC

## **Procedural Notes:**

The District Principal of Modern Languages shall chair the Committee.

The Committee meets a minimum of twice yearly, once in the fall and once in the spring, and more often if deemed necessary by the chair.

Membership shall be reviewed annually.

The Chair shall organize meetings and collect agenda items.





**Operations Policy and Planning Committee Meeting  
September 18, 2017 – GVSD Board Office, Boardroom**

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**REGULAR MINUTES**

**Committee Members Present:** Jordan Watters, Chair, Diane McNally, Rob Paynter, Elaine Leonard, Edith Loring-Kuhanga (ex-officio member) (present by teleconference)

**Other Trustees Present:** Ann Whiteaker, Deborah Nohr

**Administration:**

Piet Langstraat, Superintendent of Schools, Mark Walsh, Secretary-Treasurer, Shelley Green, Deputy Superintendent, Greg Kitchen, Associate Superintendent, Deb Whitten, Associate Superintendent, David Loveridge, Director, Facilities Services, Colin Roberts, Director, Human Resource Services

The meeting was called to order at 7:01 p.m.

Chair Watters 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 by Trustee Leonard:

That the September 18, 2017 regular agenda be approved.

**Motion Carried Unanimously**

**2. APPROVAL OF THE MINUTES**

It was moved by Trustee Leonard:

That the June 12, 2017 Operations Policy and Planning Meeting regular minutes be approved.

**Motion Carried Unanimously**

**3. BUSINESS ARISING FROM MINUTES**

Trustees asked questions of clarification regarding the timing of a number of reports returning to the Committee.

**4. PRESENTATIONS TO THE COMMITTEE**

**A. District Archives Update**

Secretary-Treasurer Walsh acknowledged Judi Stevenson and Wayne Bembridge who have been volunteering their time to help manage the school district Historical Archives and Art Collection and noted that Ms. Stevenson has been a driving force in protecting, maintaining and promoting the District's rich history for many years. Secretary-Treasurer Walsh stated that the focus to date has been on inventory, security and preservation and that the next goal is to ensure that the Art Collection and Historical Archives are made available as a learning

resource for our students and also made available to our community in an appropriate and secure fashion.

## **5. SUPERINTENDENT'S REPORT**

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

Superintendent Langstraat welcomed and introduced Saskia Van Beers and Meghan Scott the student representatives from Esquimalt High School.

## **6. PERSONNEL ITEMS**

### **A. Teacher Staffing Update**

Colin Roberts, Director, Human Resource Services, provided an overview of the teacher recruitment efforts related to the implementation of the Letter of Understanding No. 17 which details the terms and conditions associated with the restoration of previous contract language, and noted that for the period January 1, 2017 through September 12, 2017, a total of 340 teachers have been offered employment with the Greater Victoria School District. Trustees asked questions of clarification and expressed their appreciation to the Human Resources Department for all of their work.

## **7. FINANCE AND LEGAL AFFAIRS**

### **A. Parent Education Fund Report**

Deputy Superintendent Green advised that there were 20 approved requests and that the total spending from the Parent Education Fund in 2016-2017 was \$5,000. The balance remaining of \$2,000 will be added to the 2017-2018 budget of \$7,000 to support parent education opportunities. Trustees asked questions of clarification.

### **B. Trustee Expenses and Remuneration**

Secretary-Treasurer Walsh stated that for 2019 and subsequent years, the one-third portion of trustee remuneration which is currently not taxable because it is considered to be an expense allowance will be taxable. As a result, trustees will begin to submit expense reimbursement claims for expenses associated with carrying out their duties as of July 2018.

Trustees discussed the recommendation that professional development requests associated with a Trustee's personal professional goals be approved by the Chair or Vice-Chair, and the recommendation that trustee remuneration be adjusted on an ongoing basis to match all increases received by the BCTF/GVTA. Trustees expressed general support for the proposals but expressed a desire for more discussion on the mechanisms for expense and professional development claims.

It was moved by Trustee Leonard:

That the Board of Education of School District No. 61 (Greater Victoria) increase trustee remuneration by \$1,500 effective January 1, 2019 to offset the impact of the Federal income tax change.

**Motion Carried**

For: Trustees Watters, Leonard and Loring-Kuhanga

Against: Trustees McNally and Paynter

It was moved by Trustee Paynter:

That the Board of Education of School District No. 61 (Greater Victoria) strike an ad hoc committee of administration and trustees to discuss the processes, procedures and practices regarding the reimbursement of business expenses and professional development for trustees and report back to the October 2017 Operations Policy and Planning Committee.

It was moved by Trustee Leonard:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) strike an ad hoc committee of administration and trustees to discuss the processes, procedures and practices regarding the reimbursement of business expenses and professional development for trustees and report back to the October 2017 Operations Policy and Planning Committee.*" be postponed to follow agenda item 7.B.4.

**Motion Carried Unanimously**

It was moved by Trustee Leonard:

That the Board of Education of School District No. 61 (Greater Victoria) accept expense reimbursement claims as of July 2018 for trustee expenses associated with carrying out their duties.

**Motion Carried**

For: Trustees Leonard, McNally, Paynter and Watters

Against: Trustee Loring-Kuhanga

It was moved by Trustee Leonard:

That the Board of Education of School District No. 61 (Greater Victoria) approve that trustees shall submit professional development requests and that professional development expenses shall be treated independently of trustee business expenses.

Discussion ensued with a suggested amendment.

It was moved by Trustee McNally:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) approve that trustees shall submit professional development requests and that professional development expenses shall be treated independently of trustee business expenses*" be amended to replace the word "*requests*" with "*intentions*".

**Motion Defeated**

For: Trustee McNally

Against: Trustees Leonard, Watters and Paynter

Trustees voted on the main motion.

That the Board of Education of School District No. 61 (Greater Victoria) approve that trustees shall submit professional development requests and that professional development expenses shall be treated independently of trustee business expenses.

**Motion Carried Unanimously**

It was moved by Trustee Leonard:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to amend Regulation 8230 - *Trustee Remuneration and Expenses* for changes to the expense reimbursement and professional development procedures, and to reflect that trustee remuneration be adjusted on an ongoing basis for any salary percentage increases received by the BCTF/GVTA, and that trustee remuneration be amended as of January 2018 to reflect the BCTF/GVTA increases that have occurred since the beginning of the current Board's term.

Discussion ensued among the Trustees with an amendment being proposed.

It was moved by Trustee McNally:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to amend Regulation 8230 - Trustee Remuneration and Expenses for changes to the expense reimbursement and professional development procedures, and to reflect that trustee remuneration be adjusted on an ongoing basis for any salary percentage increases received by the BCTF/GVTA, and that trustee remuneration be amended as of January 2018 to reflect the BCTF/GVTA increases that have occurred since the beginning of the current Board's term*" be amended to remove the reference to the BCTF.

**Motion Carried**

For: Trustees McNally, Paynter and Watters

Against: Trustees Leonard and Loring-Kuhanga

Trustees voted on the main motion as amended.

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to amend Regulation 8230 - *Trustee Remuneration and Expenses* for changes to the expense reimbursement and professional development procedures, and to reflect that trustee remuneration be adjusted on an ongoing basis for any salary percentage increases received by the GVTA, and that trustee remuneration be amended as of January 2018 to reflect the GVTA increases that have occurred since the beginning of the current Board's term.

**Motion Carried**

For: Trustees Watters, Leonard and McNally

Against: Paynter and Loring-Kuhanga

Trustees voted on the postponed motion.

That the Board of Education of School District No. 61 (Greater Victoria) strike an ad hoc committee of administration and trustees to discuss the processes, procedures and practices regarding the reimbursement of business expenses and professional development for trustees and report back to the October 2017 Operations Policy and Planning Committee.

**Motion Carried Unanimously**

## **8. FACILITIES PLANNING**

### **A. Long Term Facilities Plan**

Secretary-Treasurer Walsh explained that the focus of the Long Term Facilities Plan is to provide a framework for future planning. The recommendations in relation to the Long Term Facilities Plan were presented in June 2017 and will be brought to the Board for consideration as the various initiatives are brought into action. The Long Term Facilities Plan is now available for review and feedback and will be brought to the Board in October 2017.

Trustees expressed appreciation, asked questions of clarification and provided feedback.

### **B. Esquimalt High School All-Weather Field**

Secretary-Treasurer Walsh explained that the Esquimalt High Alumni Association and school staff are interested in raising money for the installation of an all-weather field at Esquimalt High School. Esquimalt High School is not slated for any significant capital improvements and consequently external funding sources will be required to raise the estimated cost of \$1.8 million dollars. The Board is being asked to provide support in principle for upgrading the upper Esquimalt High School field. Trustees asked questions of clarification.

It was moved by Trustee Whiteaker:

That the Board of Education of School District No. 61 (Greater Victoria) support in principle the upgrading of the upper Esquimalt High School field and direct the Superintendent to have discussions with community partners regarding the capital requirements of the project.

**Motion Carried Unanimously**

## **9. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS – None**

## **10. NEW BUSINESS**

### **A. Trustee Questions**

- a. Trustees asked questions about the International Student Program recruitment planning. The Superintendent indicated that he would bring a response to either the September Board meeting or the October Operations Policy and Planning meeting.
- b. Trustees asked questions about a policy regarding the acquisition and display of art. Administration responded that a policy and regulation would be brought forward at a later date.

c. Trustees asked questions regarding student engagement.

**11. NOTICE OF MOTION – None**

**12. GENERAL ANNOUNCEMENTS – None**

**13. ADJOURNMENT**

It was moved Trustee Leonard:

That the meeting adjourn.

**Motion Carried Unanimously**

The meeting adjourned at 9:20 p.m.

OFFICE OF THE  
**SECRETARY-TREASURER**

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8  
PHONE (250) 475-4108 FAX (250) 475-4112

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TO: The Board of Education

FROM: Mark Walsh, Secretary-Treasurer

DATE: September 25, 2017

RE: **Trustee Expenses, Professional Development and Remuneration**

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### **Background**

For 2019 and subsequent years, the Federal Government has announced changes to the income tax treatment for the expense allowance portion of trustee remuneration. The current income tax treatment is that one-third of trustee remuneration is not taxable because it is considered to be an expense allowance. In the future, this one-third portion will be taxable.

The tax change has led administration to review trustee expenses, professional development and remuneration more generally and has resulted in the following recommendations.

### **Trustee Expenses**

Given the income tax changes, senior administration is recommending that trustees begin to submit expense reimbursement claims for expenses associated with carrying out their duties as of July 2018. The expense claims will be approved by either the Board Chair or Vice-Chair.

Other jurisdictions have increased remuneration to offset the increased tax amount. The annual increased cost will be approximately \$1,500 per trustee.

Trustee expenses will be budgeted separately from professional development costs. This will enable trustees to participate in business related activities that are important to the District, such as visiting leading practice sites, without affecting professional development opportunities. The overall budget of approximately \$20,000 would not need to be increased.

### **Professional Development**

If the Board agrees that business expenses should be treated differently for budget purposes (all expenses will continue to be reported in the Statement of Financial Information), it is also recommended that professional development requests associated with a Trustee's personal professional goals be approved by the Chair or Vice-Chair to provide an accountability mechanism.

### **Remuneration**

It is recommended that trustee remuneration be adjusted on an ongoing basis to match all increases received by the BCTF/GVTA. It is also recommended that effective January 2018, an increase be applied to the current rate of remuneration reflecting the BCTF/GVTA increases since the beginning of the current term of the Board.

**Process**

For process clarity we recommend trustees and administration meet to determine an appropriate process going forward regarding the reimbursement of business expenses and access to professional development.



TO: The Board of Education

FROM: Piet Langstraat, Superintendent of Schools

RE: Superintendent's Report

DATE: September 25, 2017

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

#### Events and Meetings

The Superintendent has attended a number of events and met with a number of individuals since the last Board meeting. These have included:

- District Committees
  - Public Engagement
  
- Additional Meetings and Events
  - Artemis Place Society
  - BCSSA Summer Leadership Conference
  - Canadian School Board Association Conference
  - Craigflower Elementary
  - District Leadership Program
  - Glanford Middle School
  - Generative Dialogue Session
  - Ministry of Education Meetings
  - Reynolds Secondary
  - Service Delivery Project
  - Songhees and Esquimalt Nations
  - University of Victoria

## OFFICE OF THE SUPERINTENDENT

556 Boleskine Road, Victoria, BC V8Z 1E8

Pieter Langstraat, Superintendent

Phone (250) 475-4162

Fax (250) 475-4112

TO: The Board of Education

FROM: Piet Langstraat, Superintendent of Schools

RE: **Trustee Questions**

DATE: September 25, 2017

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During this portion of the Board Meeting, Trustees will have the opportunity to raise questions. Where possible, an immediate response will be provided. In the event that research is necessary before a response is provided, the matter will be postponed until a researched response can be provided.



## OFFICE OF THE SECRETARY-TREASURER

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8  
PHONE (250) 475-4108 FAX (250) 475-4112

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TO: The Board of Education  
FROM: Mark Walsh, Secretary-Treasurer  
DATE: September 25, 2017  
RE: **Monthly Report**

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The purpose of this memo is to update the Board on some of the activities of the Secretary Treasurer's office over the summer months.

The summer months have been extremely busy for the office.

In addition to assisting in the organization of the capital work and answering questions and concerns from the community we have also been diligently planning our seismic program. We have met with the Ministry of Education and had various discussions with stakeholders with respect to projects including Vic High, Burnside Education Centre and Shoreline Middle School and issues of housing.

I attended a meeting of the Quadra-Hillside neighborhood as a representative of the District to discuss District plans for our properties in that area.

We met with childcare providers, both those applying for funding from the Ministry of Children and Family Development as well as others. We have managed to assist one provider in expansion of before and out of school care services. We have also managed to save a childcare (previously not associated with the District) from temporary closure by housing them at Richmond on a temporary basis. I attended a Childcare Solutions Meeting held at the City of Victoria regarding the issue of childcare.

I attended the B.C. Schools Superintendents Association summer conference, which was also an opportunity to meet with the District Senior Leadership Team for planning purposes.

Lastly, I attended a session at the Songhees Wellness Centre to learn about Lekwungen traditional family structures.

## 2016-2017 Audited Financial Statements Board Meeting Presentation

**September 25, 2017**

The financial statements, which comprise the statement of financial position as at June 30, 2017, the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes, have been audited by KPMG LLP who have reported that they are prepared, in all material respects, in accordance with the financial provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. These financial statements are in accordance with Canadian public sector accounting standards except with respect to the accounting treatment of government transfers.

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.

	2016/2017 Schedule 2	2015/2016 Schedule 2
Revenues	\$ 187,848,043	\$ 180,321,189
Expenses	<u>184,892,339</u>	<u>178,000,312</u>
Net Revenue (Expense)	2,955,704	2,320,877
Interfund transfers - Capital Assets Purchased	<u>(5,986,567)</u>	<u>(1,296,116)</u>
Total Operating Surplus (Deficit), for the year	\$ (3,030,863)	\$ 1,024,761
Operating Surplus, beginning of year	<u>22,800,427</u>	<u>21,775,666</u>
Operating Surplus, end of year	<u>\$ 19,769,564</u>	<u>\$ 22,800,427</u>

The **Operating Fund** had a net decrease of \$3,030,863 in the current year, which when combined with the opening operating surplus balance of \$22,800,427, results in the operating fund ending balance of \$19,769,564. 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>2016-2017</u></b>	<b><u>2015-2016</u></b>
<b>Operating Fund Internally Restricted Surplus and Unrestricted Surplus (Financial Statement Note 23)</b>	Secondary/ISP/CE School Funds	\$ 3,368,940
	Middle School Funds	610,794
	Elementary School Funds	<u>1,399,693</u>
	<b>Total School Level Funds (Note A below)</b>	<b><u>\$ 5,379,427</u></b>
	Aboriginal Education Curriculum Sales and Grad Funds	188,700
	Professional Development Funds	197,453
	Department Carry Forward Funds	1,575,075
	Unspent Special Grants and Fees	<u>1,768,509</u>
	<b>Total Unspent Project Budgets (Note B)</b>	<b><u>\$ 3,729,737</u></b>
	School Computer Replacements and Software	256,313
	School Equipment	130,602
	Curriculum Materials	129,420
	Vehicle Purchases	243,863
	All Other Purchase Orders	<u>625,608</u>
	<b>Total Purchase Order Commitments (Note C)</b>	<b><u>\$ 1,385,806</u></b>
	<b>Budgeted Planned Surplus (Note D)</b>	<b><u>\$ 5,500,000</u></b>
	<b>Total Internally Restricted Surplus</b>	<b>\$15,994,970</b>
	<b>Unrestricted Operating Surplus (Note E)</b>	<b><u>3,774,594</u></b>
		<b><u>\$19,769,564</u></b>
		<b><u>\$ 7,710,764</u></b>
		<b><u>\$18,158,834</u></b>
		<b><u>4,641,593</u></b>
		<b><u>\$22,800,427</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. The school carry forward limits are under review.</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, Student Learning 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> Of the \$5.5 million, \$4.1 million has been appropriated for the 2017/2018 Operating Budget and \$1.4 million has been appropriated for the 2018/2019 Operating Budget. The primary factors contributing to the previously reported and approved planned budgeted surplus of \$5.5 million include:</p> <ul style="list-style-type: none"> <li>• \$1.8 million carry forward approved April 2016;</li> <li>• \$3.7 million June 30, 2016 unrestricted operating surplus approved September 2016.</li> </ul>
<p><b>Operating Fund Unrestricted surplus</b></p>	<p><b>Note E:</b> The unrestricted operating surplus of \$3,774,594 can be utilized for future budget plans. It is primarily the result of increased revenue from enrolment growth, increased income from growth in the international student program enrolment, increased investment and rental income, delays in filling positions, utilities cost savings, unspent budgeted salary increases for principals, vice-principals and exempt staff, department budget savings, and lower actual employee benefit costs and average teacher salary costs than budgeted.</p>

	2016/2017 Operating Revenues	2015/2016 Operating Revenues
Provincial Grants	168,767,439	162,170,343
Tuition	14,787,726	13,818,673
LEA/Direct Funding From First Nations	986,370	991,683
Other Revenues	678,262	928,851
Rentals and Leases	1,881,103	1,716,983
Investment Income	747,143	694,656
Total Operating Revenue	<u>187,848,043</u>	<u>180,321,189</u>
The following outlines the major changes in Operating Revenues in the 2016/2017 Financial Statements as compared to the 2015/2016 Financial Statements:		
<b>Schedule 2A</b> Operating Revenue by Source	1) Provincial Grants have increased by \$6.6 million due to the following:	
	• 2016-2017 school age enrolment increase 176.6 FTE	\$1.3 million
	• Per pupil funding increase of \$60/FTE	\$1.2 million
	• Targeted funding increase for ELL, ANED, SN, SS, CE	\$1.4 million
	• Teacher salary and funding formula increases	\$1.0 million
	• Return of administrative savings	\$0.8 million
	• Student Learning grant	\$0.9 million
	2) Tuition fees have increased \$969K due to an increase in the international student program enrolment of 77 FTE and an increase in the short term programs offered.	
	3) Other revenues have decreased \$250K due to recording instructional cafeteria revenue under school generated funds in 2016-2017 and a decrease in miscellaneous fees and grants.	
	4) Rentals and leases revenue has increased \$164K primarily as a result of rental income from the Richmond Elementary school site.	
	5) Investment income has increased \$52K due to an increase in the investment total.	

	<b>2016/2017</b>		<b>2016/2017 Provincial Average</b>
	<b>Operating Expenses</b>		
<b>Schedules 2B and 2C</b> Operating Expense by Function, Program and Object	Instruction	156,340,350 84.6%	83.2%
	District Administration	4,575,541 2.5%	3.4%
	Operations and Maintenance	22,958,100 12.4%	11.5%
	Transportation and Housing	1,018,348 0.6%	1.9%
	Total Operating Expenses	<u>184,892,339</u>	
	The operating fund final expenditures indicate district spending of 84.6% on Instruction which is higher than the provincial average of 83.2 %. District administration spending is 2.5% which is below the provincial average of 3.4%. Operations and Maintenance spending is 12.4% and is higher than the provincial average of 11.5% due to the age of our facilities. Transportation and Housing spending is 0.6% as compared to the provincial average of 1.9%.		
<b>Schedules 3 &amp; 3A</b> Special Purpose Funds	Special Purpose Funds are funds received for specific purposes and must be used for those purposes. The special purpose fund balances are as follows:		
		<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>
	School-Generated Funds	\$3,034,714	\$2,545,952
	Annual Facility Grant	65,075	17,476
	CommunityLINK	329,950	318,714
	Priority Measures	353,990	0
	Special Education Technology	30,972	0
	Coding & Curriculum Implementation	121,989	0
	StrongStart Centres	34,059	46,227
	Ready, Set, Learn	23,963	15,489
	Scholarship Trust	563,983	578,700
	Charitable Trust	700	900
	Estate Trust	49,584	44,248
	Attendance Support and Wellness	<u>0</u>	<u>59,400</u>
	<b>Total Special Purpose Funds</b>	<b><u>\$4,608,979</u></b>	<b><u>\$3,627,106</u></b>



**Schedules 3 &  
3A****Special  
Purpose Funds**

The following outlines the major changes in the Special Purpose Funds in the 2016/2017 Financial Statements as compared to the 2015/2016 Financial Statements:

- 1) The School Generated Funds balance has increased \$489K as a result of \$267K additional revenue raised in 2016/2017 for sports/band/choir trips as well as playground equipment, and a decrease in the level of spending during the year.
- 2) The Priority Measures grant funding was allocated in January 2017 to hire additional teachers as the first step in responding to the decision from the Supreme Court of Canada. The allocation of the remaining balance of \$353,990 will be determined in consultation with the Greater Victoria Teachers' Association in the fall of 2017.
- 3) Special Education Technology SET-BC Region 1 is part of the SET-BC Provincial Resource Program. The remaining balance of \$30,972 represents salary savings from an employee who retired during the year. The balance will be recovered by the Ministry of Education.
- 4) Coding and Curriculum Implementation is a new grant provided to support curriculum implementation, including a new mandatory coding requirement.
- 5) The Ministry of Education provided a one-time special purpose grant in March 2015 to support implementation of the attendance support and wellness-related recommendations as part of the shared services initiative in the K-12 sector. This grant funding has now been spent.

**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 \$15.5 million of which equipment and vehicle additions totalled \$1.0 million, computer hardware and software additions totalled \$4.9 million and building improvements/seismic upgrades and replacement totalled \$9.6 million primarily at Oak Bay High School, Esquimalt High School, and Cloverdale Elementary School, and fire/sprinkler upgrades at Victoria West Elementary School. The buildings work in progress totals \$1.5 million (Schedule 4B) related to the initial renovation work at the Burnside Education Centre, mechanical upgrades at Macaulay, Willows, and Sir James Douglas Elementary schools and additional education space.

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 Cloverdale Elementary School, the building envelope work at Esquimalt High School 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 Cloverdale Elementary School and the renovation of the Burnside Education Centre 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). Part of the replacement of Oak Bay High School is funded from local capital.

**The following motions are recommended:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the internally restricted surplus appropriation of \$19,769,564 as shown on Schedule 2 of the Financial Statements, being held for school level funds \$5,379,427 (Note A), unspent project budgets \$3,729,737 (Note B), purchase order commitments \$1,385,806 (Note C), and the previously approved budgeted surplus of \$5,500,000 (Note D);

That the Board of Education of School District No. 61 (Greater Victoria) approve \$2,304,887 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to be carried forward and applied towards the 2018/2019 projected deficit of \$3,700,000 (\$1,395,113 carry forward approved in April 2017 (Note D));

That the Board of Education of School District No. 61 (Greater Victoria) approve \$500,000 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to provide supports for children and families in elementary schools;

That the Board of Education of School District No. 61 (Greater Victoria) approve \$400,000 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) for facility environmental upgrades;

That the Board of Education of School District No. 61 (Greater Victoria) approve \$199,300 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to hire two technology support teachers, for one year, who will provide teacher support in the use of technology to enhance student learning within the revised curriculum;

That the Board of Education of School District No. 61 (Greater Victoria) approve \$270,407 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to provide learning resources to support the new curriculum;

That the Board of Education of School District No. 61 (Greater Victoria) approve \$100,000 of the June 30, 2017 unrestricted operating surplus of \$3,774,594 (Note E) to provide district-wide library support;

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$211,782 to local capital for the student device replacement reserve; and

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, 2017; 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, 2017

# School District No. 61 (Greater Victoria)

June 30, 2017

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# School District No. 61 (Greater Victoria)

## MANAGEMENT REPORT

Version: 8710-7964-5981

### 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, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 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)

Signature of the Chairperson of the Board of Education	September 25, 2017 Date Signed
Signature of the Superintendent	September 25, 2017 Date Signed
Signature of the Secretary Treasurer	September 25, 2017 Date Signed

# School District No. 61 (Greater Victoria)

Statement 1

## Statement of Financial Position

As at June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	64,491,341	65,027,740
Accounts Receivable		
Due from Province - Ministry of Education	106,886	261,616
Other (Note 3)	943,956	513,112
Portfolio Investments (Note 4)	499,430	499,373
Long-Term Accounts Receivable (Note 5)	458,827	603,451
<b>Total Financial Assets</b>	<b>66,500,440</b>	<b>66,905,292</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 7)	21,471,468	21,660,494
Unearned Revenue (Note 8)	11,731,014	10,234,562
Deferred Revenue (Note 9)	4,608,979	3,627,106
Deferred Capital Revenue (Note 10)	190,852,147	191,836,223
Employee Future Benefits (Note 11)	2,517,305	2,448,178
Capital Lease Obligations (Note 12)	-	276,746
<b>Total Liabilities</b>	<b>231,180,913</b>	<b>230,083,309</b>
<b>Net Financial Assets (Debt)</b>	<b>(164,680,473)</b>	<b>(163,178,017)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 13)	233,597,213	231,791,603
Prepaid Expenses	577,766	352,982
<b>Total Non-Financial Assets</b>	<b>234,174,979</b>	<b>232,144,585</b>
<b>Accumulated Surplus (Deficit) (Note 23)</b>	<b>69,494,506</b>	<b>68,966,568</b>

Contractual Obligations and Contingencies (Note 18, 20)

Approved by the Board

	September 25, 2017
Signature of the Chairperson of the Board of Education	Date Signed
	September 25, 2017
Signature of the Superintendent	Date Signed
	September 25, 2017
Signature of the Secretary Treasurer	Date Signed

# School District No. 61 (Greater Victoria)

Statement 2

Statement of Operations  
Year Ended June 30, 2017

	2017 Budget (Note 19) \$	2017 Actual \$	2016 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	174,161,301	<b>181,264,735</b>	173,596,849
Other			2,204
Municipal Grants Spent on Sites			-
Tuition	11,120,452	<b>14,787,726</b>	13,818,673
Other Revenue	7,361,200	<b>8,069,686</b>	8,491,233
Rentals and Leases	1,678,812	<b>1,885,131</b>	1,722,121
Investment Income	795,000	<b>871,826</b>	782,769
Gain (Loss) on Disposal of Tangible Capital Assets (Note 14)		<b>275,000</b>	518,833
Amortization of Deferred Capital Revenue	6,721,934	<b>6,687,944</b>	6,543,808
<b>Total Revenue</b>	<b>201,838,699</b>	<b>213,842,048</b>	205,476,490
<b>Expenses</b>			
Instruction	170,249,405	<b>172,683,404</b>	166,288,675
District Administration	4,556,622	<b>4,575,541</b>	4,274,267
Operations and Maintenance	33,416,363	<b>35,033,055</b>	33,161,052
Transportation and Housing	1,014,528	<b>1,018,348</b>	931,146
Debt Services		<b>3,762</b>	6,737
Write-off/down of Buildings and Sites			37,002
<b>Total Expense</b>	<b>209,236,918</b>	<b>213,314,110</b>	204,698,879
<b>Surplus (Deficit) for the year</b>	<b>(7,398,219)</b>	<b>527,938</b>	777,611
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>68,966,568</b>	68,188,957
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>69,494,506</b>	68,966,568



# School District No. 61 (Greater Victoria)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Budget (Note 19) \$	2017 Actual \$	2016 Actual \$
<b>Surplus (Deficit) for the year</b>	<b>(7,398,219)</b>	<b>527,938</b>	777,611
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(11,825,580)	<b>(11,464,040)</b>	(13,489,505)
Amortization of Tangible Capital Assets	9,083,417	<b>9,658,430</b>	9,006,685
Write-down carrying value of Tangible Capital Assets			4,592,192
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(2,742,163)</b>	<b>(1,805,610)</b>	109,372
Acquisition of Prepaid Expenses		<b>(224,784)</b>	
Use of Prepaid Expenses	60,000		73,268
<b>Total Effect of change in Other Non-Financial Assets</b>	<b>60,000</b>	<b>(224,784)</b>	73,268
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<b>(10,080,382)</b>	<b>(1,502,456)</b>	960,251
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>(1,502,456)</b>	960,251
<b>Net Financial Assets (Debt), beginning of year</b>		<b>(163,178,017)</b>	(164,138,268)
<b>Net Financial Assets (Debt), end of year</b>		<b>(164,680,473)</b>	(163,178,017)

# School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	527,938	777,611
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(131,490)	1,913,801
Prepaid Expenses	(224,784)	73,268
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(991,204)	250,143
Unearned Revenue	1,496,452	1,112,946
Deferred Revenue	981,873	(282,108)
Employee Future Benefits	69,127	26,519
Other Liabilities	802,178	(2,381,808)
Loss (Gain) on Disposal of Tangible Capital Assets	(275,000)	(518,833)
Amortization of Tangible Capital Assets	9,658,430	9,006,685
Amortization of Deferred Capital Revenue	(6,687,944)	(6,543,808)
Write-Off/down of Buildings and Sites	-	37,002
<b>Total Operating Transactions</b>	<b>5,225,576</b>	<b>3,471,418</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(6,098,086)	(1,572,029)
Tangible Capital Assets -WIP Purchased	(5,365,954)	(11,917,476)
District Portion of Proceeds on Disposal	275,000	125,000
Bylaw Expenditures	(1,597,187)	(1,543,616)
<b>Total Capital Transactions</b>	<b>(12,786,227)</b>	<b>(14,908,121)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	7,301,055	12,519,685
Capital Lease Principal Repayment	(276,746)	(110,630)
<b>Total Financing Transactions</b>	<b>7,024,309</b>	<b>12,409,055</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(57)	(57)
<b>Total Investing Transactions</b>	<b>(57)</b>	<b>(57)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(536,399)</b>	<b>972,295</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>65,027,740</b>	<b>64,055,445</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>64,491,341</b>	<b>65,027,740</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	64,491,341	65,027,740
	<b>64,491,341</b>	<b>65,027,740</b>

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2017

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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 four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 61 (Greater Victoria) is exempt from federal and provincial corporate income taxes.

### 2. 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 2 (f) and 2 (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 2 (f) and 2 (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.

#### (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 4.

#### (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.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2017

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### 2. Summary of Significant Accounting Policies (Continued)

#### (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 2 (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.

#### (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.

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

The most recent valuation of the obligation was performed at March 31, 2016 and projected to June 30, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. 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.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2017

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### 2. Summary of Significant Accounting Policies (*Continued*)

#### (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 and all the following criteria are met:

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

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. 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
Site Improvements	10 years
Furniture and Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2017

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### 2. Summary of Significant Accounting Policies *(Continued)*

#### (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.

#### (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 – Accumulated Surplus).

#### (n) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues. The amounts are considered to be collectible and can be reasonably estimated.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District 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.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2017

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### 2. Summary of Significant Accounting Policies (*Continued*)

#### (n) Revenue Recognition (continued)

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.

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.

#### (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.

##### 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, 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.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2017

### 2. Summary of Significant Accounting Policies (Continued)

(p) Financial Instruments (continued)

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.

(q) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2 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.

(r) Comparative Figures

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

### 3. Accounts Receivable – Other Receivables

	June 30, 2017	June 30, 2016
Due from Agencies and Associations	\$ 179,805	\$ 210,300
Due from Government of Canada	162,077	125,114
Other Receivables	602,074	177,698
	<u>\$ 943,956</u>	<u>\$ 513,112</u>

### 4. Portfolio Investments

Portfolio investments is comprised of a 7.6% Province of Ontario Bond maturing June 2, 2027. The market value of the investments as of June 30, 2017 was \$0.7 million (2016: \$0.8 million).



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

Notes to Financial Statements

Year Ended June 30, 2017

**5. Long-Term Accounts Receivable**

The School District has entered into an agreement for the lease of Hampton Elementary School for a 99-year term commencing March 1, 2006. The lease involves land and building and is accounted for separately. The building is 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 lease is 4%. The land is being accounted for as an operating lease. Rental income on the lease of \$70,901 (2016: \$76,247) is included in deferred capital revenue of the Capital fund. The final Hampton lease payment is due on March 1, 2020.

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

	June 30, 2017	June 30, 2016
Hampton Building Lease Payment Receivable:		
Total Minimum Lease Payments	482,203	642,937
Unearned Finance Income	(23,376)	(39,486)
	<b>\$ 458,827</b>	<b>\$ 603,451</b>

**6. 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.

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

	June 30, 2017	June 30, 2016
Trade Payables	\$ 1,857,039	\$ 2,908,622
Salaries and Benefits Payable	11,421,330	10,733,670
Accrued Vacation Pay	1,570,522	1,933,007
Holdback Payables	31,293	316,445
Other	6,591,284	5,768,750
	<b>\$ 21,471,468</b>	<b>\$ 21,660,494</b>

Accounts Payable includes International Student Program fees in the amount of \$5,928,785 (2016: \$4,967,682): homestay fees of \$4,669,556 (2016: \$3,951,836) and medical fees of \$1,259,229 (2016: \$1,015,846). These amounts are collected and paid by the School District on behalf of the International Student Program. The same amount included in cash and cash equivalents is restricted and not available for general use.

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

Notes to Financial Statements

Year Ended June 30, 2017

**8. Unearned Revenue**

	June 30, 2017	June 30, 2016
Unearned Revenue, Beginning of Year	\$ 10,234,562	\$ 9,121,616
Changes for the Year:		
Increase:		
Tuition fees	15,945,351	14,768,705
Rentals	1,870,873	1,725,893
Other	230,600	-
Summer school	51,865	77,720
	<u>18,098,689</u>	<u>16,572,318</u>
Decrease:		
Tuition fees	14,703,438	13,657,187
Rentals	1,881,103	1,716,983
Summer school	17,696	85,202
	<u>16,602,237</u>	<u>15,459,372</u>
Net Changes for the Year	1,496,452	1,112,946
Unearned Revenue, End of Year	\$ 11,731,014	\$ 10,234,562

**9. Deferred Revenue**

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

	June 30, 2017	June 30, 2016
Deferred Revenue, Beginning of Year	\$ 3,627,106	\$ 3,909,214
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	11,402,802	9,555,979
Other	6,893,616	6,582,381
Investment Income	79,833	77,339
	<u>18,376,251</u>	<u>16,215,699</u>
Decrease:		
Allocation to Revenue	17,394,378	16,497,807
	<u>17,394,378</u>	<u>16,497,807</u>
Net Changes for the Year	981,873	(282,108)
Deferred Revenue, End of Year	\$ 4,608,979	\$ 3,627,106

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

Notes to Financial Statements

Year Ended June 30, 2017

**10. Deferred Capital Revenue**

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

**Deferred Capital Revenue:**

	June 30, 2017	June 30, 2016
Deferred Capital Revenue, Beginning of Year	\$ 181,208,233	\$ 184,814,411
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue - Work in Progress	9,380,507	7,492,820
	9,380,507	7,492,820
Decrease:		
Amortization of Deferred Capital Revenue	6,687,944	6,543,808
Write-off of Oak Bay Building	-	4,555,190
	6,687,944	11,098,998
Net Changes for the Year	2,692,563	(3,606,178)
Deferred Capital Revenue, End of Year	\$ 183,900,796	\$ 181,208,233

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

	June 30, 2017	June 30, 2016
Work in Progress, Beginning of Year	\$ 5,465,381	\$ 1,760,888
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	5,365,954	11,197,313
	5,365,954	11,197,313
Decrease:		
Transferred to Deferred Capital Revenue	9,380,507	7,492,820
	9,380,507	7,492,820
Net Changes for the Year	(4,014,553)	3,704,493
Work in Progress, End of Year	\$ 1,450,828	\$ 5,465,381

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

Notes to Financial Statements

Year Ended June 30, 2017

**10. Deferred Capital Revenue (Continued)****Unspent Deferred Capital Revenue:**

	June 30, 2017	June 30, 2016
Unspent Deferred Capital Revenue, Beginning of Year	\$ 5,162,609	\$ 5,777,686
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	5,721,373	11,310,985
Provincial Grants - Other	405,409	-
Other	344,772	831,553
Investment Income	4,501	2,147
MEd Restricted Portion of Proceeds on Disposal	825,000	375,000
	7,301,055	12,519,685
Decrease:		
Transferred to Deferred Capital Revenue - Work in Progress	5,365,954	11,197,313
Bylaw Expenditures	1,597,187	1,543,616
Loss on Disposal of 950 Kings Rd.	-	393,833
	6,963,141	13,134,762
Net Changes for the Year	337,914	(615,077)
Unspent Deferred Capital Revenue, End of Year	\$ 5,500,523	\$ 5,162,609
<b>Total Deferred Capital Revenue, End of Year</b>	<b>\$ 190,852,147</b>	<b>\$ 191,836,223</b>

**11. 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, 2017	June 30, 2016
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	2.75%	2.50%
Long-Term Salary Growth - April 1	2.50%+seniority	2.50%+seniority
Long-Term Salary Growth - March 31	2.50%+seniority	2.50%+seniority
Expected Average Remaining Service Lifetime - March 31	9.7	9.7

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

Notes to Financial Statements

Year Ended June 30, 2017

**11. Employee Future Benefits (Continued)**

	June 30, 2017	June 30, 2016
<b>Reconciliation of Accrued Benefit Obligation:</b>		
Accrued Benefit Obligation - April 1	\$ 2,788,523	\$ 2,566,787
Service Cost	228,622	219,203
Interest Cost	70,630	59,555
Benefit Payments	(303,652)	(259,626)
Actuarial Loss	(125,871)	202,604
Accrued Benefit Obligation - March 31	\$ 2,658,252	\$ 2,788,523
<b>Reconciliation of Funded Status at End of Fiscal Year:</b>		
Accrued Benefit Obligation - March 31	\$ 2,658,252	\$ 2,788,523
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(2,658,252)	(2,788,523)
Employer Contributions After Measurement Date	22,064	57,375
Benefit Expense After Measurement Date	(75,796)	(74,813)
Unamortized Net Actuarial Loss	194,679	357,783
Accrued Benefit Liability - June 30	\$ (2,517,305)	\$ (2,448,178)
<b>Reconciliation of Change in Accrued Benefit Liability:</b>		
Accrued Benefit Liability - July 1	\$ 2,448,178	\$ 2,421,659
Net Expense for Fiscal Year	337,468	300,227
Employer Contributions	(268,341)	(273,708)
Accrued Benefit Liability - June 30	\$ 2,517,305	\$ 2,448,178
<b>Components of Net Benefit Expense:</b>		
Service Cost	\$ 228,503	\$ 221,558
Interest Cost	71,732	62,324
Amortization of Net Actuarial Loss	37,233	16,345
Net Benefit Expense	\$ 337,468	\$ 300,227

**12. Capital Lease Obligations**

The School District entered into four capital leases for computer hardware with MFA Leasing Corporation during the years ended June 30, 2013, June 30, 2014, and June 30, 2015. The leases had expiration dates of December 28, 2017, July 28, 2018, October 28, 2018 and October 28, 2019. The capital leases were fully repaid during fiscal year 2017.

For the year ended June 30, 2017, the School District recorded interest expense on the obligations under capital leases of \$3,762 (2016: \$6,737).

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

Notes to Financial Statements

Year Ended June 30, 2017

**13. Tangible Capital Assets****June 30, 2017**

<b>Cost:</b>	Balance at June 30, 2016	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2017
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Site Improvements – WIP	1,450,000	250,000	-	(1,700,000)	-
Site Improvements	-	-	-	1,700,000	1,700,000
Buildings	336,251,946	385,870	-	7,471,313	344,109,129
Buildings – WIP	4,015,382	4,905,812	-	(7,471,313)	1,449,881
Furniture & Equipment	6,489,956	768,888	(705,673)	177,847	6,731,018
Furniture & Equipment – WIP	-	178,371	-	(177,847)	524
Vehicles	704,128	47,416	(127,551)	-	623,993
Computer Software	290,883	47,244	(17,414)	-	320,713
Computer Hardware	3,351,569	4,848,668	(65,829)	31,347	8,165,755
Computer Hardware – WIP	-	31,771	-	(31,347)	424
Hardware under capital lease	557,821	-	(557,821)	-	-
<b>Total</b>	<b>\$ 363,945,402</b>	<b>\$ 11,464,040</b>	<b>\$ (1,474,288)</b>	<b>\$ -</b>	<b>\$ 373,935,154</b>

<b>Accumulated Amortization:</b>	Balance at June 30, 2016	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2017
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	-	85,000	-	-	85,000
Buildings	127,380,470	7,471,535	-	-	134,852,005
Furniture & Equipment	2,809,642	696,332	(705,673)	-	2,800,301
Vehicles	343,474	72,783	(127,551)	-	288,706
Computer Software	49,983	62,901	(17,414)	-	95,470
Computer Hardware	1,303,538	1,228,042	(315,121)	-	2,216,459
Hardware under capital lease	266,692	41,837	(308,529)	-	-
<b>Total</b>	<b>\$ 132,153,799</b>	<b>\$ 9,658,430</b>	<b>\$ (1,474,288)</b>	<b>\$ -</b>	<b>\$ 140,337,941</b>

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

Notes to Financial Statements

Year Ended June 30, 2017

**13. Tangible Capital Assets (Continued)****June 30, 2016**

<b>Cost:</b>	Balance at July 1, 2015	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2016
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Site Improvements – WIP	-	1,450,000	-	-	1,450,000
Buildings	341,485,174	2,512	(12,309,514)	7,073,774	336,251,946
Buildings – WIP	1,760,888	9,328,268	-	(7,073,774)	4,015,382
Furniture & Equipment	5,413,717	1,508,362	(432,123)	-	6,489,956
Vehicles	751,880	92,680	(140,432)	-	704,128
Computer Software	34,826	256,057	-	-	290,883
Computer Hardware	3,003,328	851,626	(503,385)	-	3,351,569
Hardware under capital lease	557,821	-	-	-	557,821
<b>Total</b>	<b>\$ 363,841,351</b>	<b>\$13,489,505</b>	<b>\$ (13,385,454)</b>	<b>\$ -</b>	<b>\$ 363,945,402</b>

<b>Accumulated Amortization:</b>	Balance at July 1, 2015	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2016
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	127,617,682	7,480,110	(7,717,322)	-	127,380,470
Furniture & Equipment	2,624,975	616,790	(432,123)	-	2,809,642
Vehicles	404,084	79,822	(140,432)	-	343,474
Computer Software	17,412	32,571	-	-	49,983
Computer Hardware	1,121,095	685,828	(503,385)	-	1,303,538
Hardware under capital lease	155,128	111,564	-	-	266,692
<b>Total</b>	<b>\$ 131,940,376</b>	<b>\$ 9,006,685</b>	<b>\$ (8,793,262)</b>	<b>\$ -</b>	<b>\$ 132,153,799</b>

**Net Book Value:**

	Net Book Value June 30, 2017	Net Book Value June 30, 2016
Sites	\$ 10,833,717	\$ 10,833,717
Site Improvements – WIP	-	1,450,000
Site Improvements	1,615,000	-
Buildings	209,257,124	208,871,476
Buildings – WIP	1,449,881	4,015,382
Furniture & Equipment	3,930,717	3,680,314
Furniture & Equipment – WIP	524	-
Vehicles	335,287	360,654
Computer Software	225,243	240,900
Computer Hardware	5,949,296	2,048,031
Computer Hardware – WIP	424	-
Hardware under capital lease	-	291,129
	<b>\$ 233,597,213</b>	<b>\$ 231,791,603</b>

Buildings – Work in Progress having a value of \$1,449,881 (2016: \$4,015,382) Furniture & Equipment – Work in Progress having a value of \$524 (2016: \$0) and Computer Hardware – Work in Progress \$424 (2016: \$0) have not been amortized. Amortization of these assets commence when the asset is put into service. Hardware under capital lease having a value of \$557,821 less 308,529 Accumulated Amortization was moved into Computer Hardware as the lease was fully repaid during fiscal year 2017.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2017

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### 14. Disposal of Site

During the year ended June 30, 2017, the fee simple interest in a portion of the parcel of real property situated at 3751 Grange Road, Victoria, BC was sold for proceeds of \$1,100,000. The total gain on the sale of the property was \$1,100,000, which was allocated 75% to Ministry of Education Restricted Capital within Deferred Capital Revenue (\$825,000) and 25% to Local Capital (\$275,000). The original cost of the property is undeterminable.

### 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 boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. At December 31, 2015, the Teachers' Pension Plan has about 45,000 active members and approximately 36,000 retired members. As of December 31, 2015, the Municipal Pension Plan has about 189,000 active members, including approximately 24,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014 indicated a \$449 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015 indicated a \$2,224 million surplus for basic pension benefits on a going concern basis.

The Greater Victoria School District paid \$17,057,974 for employer contributions to these plans in the year ended June 30, 2017 (2016: \$18,225,520).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.



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

Notes to Financial Statements

Year Ended June 30, 2017

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### **16. Interfund Transfers**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2017 were as follows:

- Transfer to the capital fund for tangible capital assets purchased from the operating fund \$5,494,277.
- Transfer to the capital fund for tangible capital assets purchased from the special purpose fund \$231,985.
- Transfer from the operating fund to the capital fund (local capital) \$280,508 for capital lease payments.
- Transfer from the operating fund to the capital fund (local capital) \$211,782 for the student device replacement reserve.

### **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 contracts for Youth and Family Counselling services totalling \$1.4 M. and transportation totalling \$1.0 M. At June 30, 2017, the School District had \$1.4 M of purchase orders remaining. 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.

### **19. Budget Figures**

Budget figures were approved by the Board through the adoption of an annual budget on April 20, 2016.

### **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. A liability for these claims is recorded to the extent that the probability of a loss is likely and the amount of potential loss is estimable.

### **21. Asset Retirement Obligation**

As at June 30, 2017, 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.

At this time the School District has determined that there are no asset retirement obligations.

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

Notes to Financial Statements

Year Ended June 30, 2017

**22. Expense by Object**

	June 30, 2017	June 30, 2016
Salaries and Benefits	\$ 172,913,336	\$ 167,054,925
Services and Supplies	30,738,582	28,593,530
Interest	3,762	6,737
Amortization	9,658,430	9,006,685
Write-off/down of Buildings and Sites	-	37,002
	<b>\$ 213,314,110</b>	<b>\$ 204,698,879</b>

**23. Accumulated 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, 2016; for outstanding purchase order commitments; and for the amounts approved for the 2016/2017 and 2017/2018 operating budgets. 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, 2017	June 30, 2016
Internally Restricted - Operating Fund		
Carry Forward of Unspent School Budgets	\$ 5,379,427	\$ 5,735,930
Carry Forward of Unspent Project Budgets	3,729,737	3,750,175
Purchase Order Commitments	1,385,806	961,965
Appropriated for Future Years' Operating Budget	5,500,000	7,710,764
	<b>15,994,970</b>	<b>18,158,834</b>
Internally Restricted - Capital Fund		
Local Capital Reserve	5,993,508	5,839,053
Total Internally Restricted Fund Balances	<b>21,988,478</b>	<b>23,997,887</b>
Unrestricted Operating Surplus	3,774,594	4,641,593
Invested in Tangible Capital Assets	43,731,434	40,327,088
<b>Accumulated Surplus</b>	<b>\$ 69,494,506</b>	<b>\$ 68,966,568</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. 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.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2017

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### 25. Risk Management (*Continued*)

#### 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 debtor. 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.

#### 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 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	22,800,427		46,166,141	68,966,568	68,188,957
Changes for the year					
Surplus (Deficit) for the year	2,955,704	231,985	(2,659,751)	527,938	777,611
Interfund Transfers					
Tangible Capital Assets Purchased	(5,494,277)	(231,985)	5,726,262	-	
Local Capital	(492,290)		492,290	-	
Net Changes for the year	(3,030,863)	-	3,558,801	527,938	777,611
Accumulated Surplus (Deficit), end of year - Statement 2	19,769,564	-	49,724,942	69,494,506	68,966,568

# School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget (Note 19)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	163,065,789	<b>168,767,439</b>	162,168,139
Other			2,204
Tuition	11,120,452	<b>14,787,726</b>	13,818,673
Other Revenue	1,160,200	<b>1,664,632</b>	1,920,534
Rentals and Leases	1,674,784	<b>1,881,103</b>	1,716,983
Investment Income	650,000	<b>747,143</b>	694,656
<b>Total Revenue</b>	<b>177,671,225</b>	<b>187,848,043</b>	<b>180,321,189</b>
<b>Expenses</b>			
Instruction	154,957,145	<b>156,340,350</b>	151,129,039
District Administration	4,556,622	<b>4,575,541</b>	4,274,267
Operations and Maintenance	22,253,694	<b>22,958,100</b>	21,665,860
Transportation and Housing	1,014,528	<b>1,018,348</b>	931,146
<b>Total Expense</b>	<b>182,781,989</b>	<b>184,892,339</b>	<b>178,000,312</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(5,110,764)</b>	<b>2,955,704</b>	<b>2,320,877</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>5,910,764</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(800,000)	<b>(5,494,277)</b>	(1,178,749)
Local Capital		<b>(492,290)</b>	(117,367)
<b>Total Net Transfers</b>	<b>(800,000)</b>	<b>(5,986,567)</b>	<b>(1,296,116)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(3,030,863)</b>	<b>1,024,761</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>22,800,427</b>	<b>21,775,666</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>19,769,564</b>	<b>22,800,427</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 23)		<b>15,994,970</b>	18,158,834
Unrestricted		<b>3,774,594</b>	4,641,593
<b>Total Operating Surplus (Deficit), end of year</b>		<b>19,769,564</b>	<b>22,800,427</b>

# School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

## Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget (Note 19)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	160,733,977	<b>164,765,932</b>	159,847,894
INAC/LEA Recovery	(1,023,960)	<b>(986,370)</b>	(991,683)
Other Ministry of Education Grants			
Pay Equity	2,896,617	<b>2,896,617</b>	2,896,617
Funding for Graduated Adults	-	<b>37,952</b>	38,235
Transportation Supplement	-	<b>20,027</b>	
Economic Stability Dividend	-	<b>101,450</b>	139,493
Return of Administrative Savings	-	<b>827,353</b>	
Carbon Tax Grant	-	<b>127,977</b>	143,221
Student Learning Grant	-	<b>955,761</b>	
Ad Hoc Refugee Count	-	-	40,770
FSA Scorer Training	-	<b>17,740</b>	18,842
Curriculum Implementation	-	-	29,750
Other Grants	-	<b>3,000</b>	5,000
Additional Supplement Distribution	459,155	-	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>163,065,789</b>	<b>168,767,439</b>	162,168,139
<b>Provincial Grants - Other</b>	-	-	2,204
<b>Tuition</b>			
Summer School Fees	27,169	<b>17,696</b>	85,202
Continuing Education	58,124	<b>66,592</b>	76,284
International and Out of Province Students	11,035,159	<b>14,703,438</b>	13,657,187
<b>Total Tuition</b>	<b>11,120,452</b>	<b>14,787,726</b>	13,818,673
<b>Other Revenues</b>			
Other School District/Education Authorities	-	<b>2,700</b>	2,700
LEA/Direct Funding from First Nations	1,023,960	<b>986,370</b>	991,683
Miscellaneous			
Industry Training Secondary Schools	-	<b>97,200</b>	117,400
Instructional Cafeteria Revenue	-	-	141,385
Aboriginal Nations Education Curriculum Project	8,000	<b>24,374</b>	21,846
Misc Fees and Grants	48,240	<b>553,988</b>	645,520
Parent Contributions	80,000	-	-
<b>Total Other Revenue</b>	<b>1,160,200</b>	<b>1,664,632</b>	1,920,534
<b>Rentals and Leases</b>	<b>1,674,784</b>	<b>1,881,103</b>	1,716,983
<b>Investment Income</b>	<b>650,000</b>	<b>747,143</b>	694,656
<b>Total Operating Revenue</b>	<b>177,671,225</b>	<b>187,848,043</b>	180,321,189

# School District No. 61 (Greater Victoria)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2017

	2017 Budget (Note 19)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	79,934,858	<b>80,199,425</b>	76,853,160
Principals and Vice Principals	11,438,642	<b>10,811,359</b>	10,517,371
Educational Assistants	15,722,720	<b>16,759,453</b>	15,396,288
Support Staff	16,828,220	<b>16,481,061</b>	16,041,575
Other Professionals	3,645,069	<b>3,463,181</b>	3,517,909
Substitutes	6,666,719	<b>7,989,295</b>	7,932,966
<b>Total Salaries</b>	<b>134,236,228</b>	<b>135,703,774</b>	130,259,269
<b>Employee Benefits</b>	31,288,112	<b>30,004,741</b>	30,677,839
<b>Total Salaries and Benefits</b>	<b>165,524,340</b>	<b>165,708,515</b>	160,937,108
<b>Services and Supplies</b>			
Services	4,319,957	<b>6,880,929</b>	6,172,216
Student Transportation	998,933	<b>1,086,592</b>	1,014,645
Professional Development and Travel	580,786	<b>1,227,406</b>	896,914
Rentals and Leases	98,188	-	-
Dues and Fees	84,712	<b>118,028</b>	96,513
Insurance	442,842	<b>396,831</b>	417,263
Interest	-	-	-
Supplies	5,750,864	<b>4,975,430</b>	4,685,426
Utilities	4,981,367	<b>4,498,608</b>	3,780,227
<b>Total Services and Supplies</b>	<b>17,257,649</b>	<b>19,183,824</b>	17,063,204
<b>Total Operating Expense</b>	<b>182,781,989</b>	<b>184,892,339</b>	178,000,312

# School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	61,439,490	3,541,832	1,823,610	190,932	270,323	5,745,899	<b>73,012,086</b>
1.03 Career Programs	649,756	111,774	275,095	37,060	-	75,290	<b>1,148,975</b>
1.07 Library Services	1,746,615	57,808	-	361,895	-	56,619	<b>2,222,937</b>
1.08 Counselling	2,101,678	14,020	-	-	-	47,138	<b>2,162,836</b>
1.10 Special Education	7,323,453	801,993	13,359,023	416,201	62,520	1,009,790	<b>22,972,980</b>
1.30 English Language Learning	940,872	203,068	533,746	19,794	-	73,651	<b>1,771,131</b>
1.31 Aboriginal Education	548,064	46,057	586,410	41,053	105,974	57,648	<b>1,385,206</b>
1.41 School Administration	-	5,933,351	-	3,463,321	-	60,899	<b>9,457,571</b>
1.60 Summer School	158,866	-	2,804	8,399	-	-	<b>170,069</b>
1.61 Continuing Education	180,332	50,775	12,981	68,098	-	6,317	<b>318,503</b>
1.62 International and Out of Province Students	5,058,340	-	131,307	673,136	506,381	298,885	<b>6,668,049</b>
1.64 Other	-	-	-	9,878	-	-	<b>9,878</b>
<b>Total Function 1</b>	<b>80,147,466</b>	<b>10,760,678</b>	<b>16,724,976</b>	<b>5,289,767</b>	<b>945,198</b>	<b>7,432,136</b>	<b>121,300,221</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	15,073	-	151,949	677,457	16,951	<b>861,430</b>
4.40 School District Governance	-	-	-	27,665	188,873	-	<b>216,538</b>
4.41 Business Administration	-	35,608	-	1,041,470	1,050,960	13,028	<b>2,141,066</b>
<b>Total Function 4</b>	<b>-</b>	<b>50,681</b>	<b>-</b>	<b>1,221,084</b>	<b>1,917,290</b>	<b>29,979</b>	<b>3,219,034</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	51,959	-	34,477	263,362	489,087	17,281	<b>856,166</b>
5.50 Maintenance Operations	-	-	-	8,915,914	111,606	348,184	<b>9,375,704</b>
5.52 Maintenance of Grounds	-	-	-	763,730	-	161,715	<b>925,445</b>
5.56 Utilities	-	-	-	-	-	-	<b>-</b>
<b>Total Function 5</b>	<b>51,959</b>	<b>-</b>	<b>34,477</b>	<b>9,943,006</b>	<b>600,693</b>	<b>527,180</b>	<b>11,157,315</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	27,204	-	-	<b>27,204</b>
7.70 Student Transportation	-	-	-	-	-	-	<b>-</b>
7.73 Housing	-	-	-	-	-	-	<b>-</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,204</b>	<b>-</b>	<b>-</b>	<b>27,204</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							<b>-</b>
9.94 Interest on Temporary Borrowing							<b>-</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>80,199,425</b>	<b>10,811,359</b>	<b>16,759,453</b>	<b>16,481,061</b>	<b>3,463,181</b>	<b>7,989,295</b>	<b>135,703,774</b>



# School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget (Note 19)	2016 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	73,012,086	16,483,556	89,495,642	3,700,153	93,195,795	93,932,028	90,437,386
1.03 Career Programs	1,148,975	256,171	1,405,146	38,689	1,443,835	1,936,839	1,225,423
1.07 Library Services	2,222,937	505,367	2,728,304	160,366	2,888,670	2,711,181	2,751,780
1.08 Counselling	2,162,836	485,093	2,647,929	6,612	2,654,541	2,538,308	2,562,885
1.10 Special Education	22,972,980	4,966,349	27,939,329	841,715	28,781,044	28,206,082	27,802,308
1.30 English Language Learning	1,771,131	398,917	2,170,048	154,219	2,324,267	2,282,053	1,825,049
1.31 Aboriginal Education	1,385,206	255,642	1,640,848	478,511	2,119,359	2,033,981	2,101,712
1.41 School Administration	9,457,571	1,891,676	11,349,247	272,872	11,622,119	12,503,225	12,088,211
1.60 Summer School	170,069	38,647	208,716	11,182	219,898	163,953	222,402
1.61 Continuing Education	318,503	72,330	390,833	16,519	407,352	351,736	558,669
1.62 International and Out of Province Students	6,668,049	1,487,062	8,155,111	2,515,770	10,670,881	8,285,168	9,540,747
1.64 Other	9,878	2,453	12,331	258	12,589	12,591	12,467
<b>Total Function 1</b>	<b>121,300,221</b>	<b>26,843,263</b>	<b>148,143,484</b>	<b>8,196,866</b>	<b>156,340,350</b>	154,957,145	151,129,039
<b>4 District Administration</b>							
4.11 Educational Administration	861,430	179,107	1,040,537	79,089	1,119,626	1,225,499	1,046,123
4.40 School District Governance	216,538	10,489	227,027	181,151	408,178	435,323	353,605
4.41 Business Administration	2,141,066	480,629	2,621,695	426,042	3,047,737	2,895,800	2,874,539
<b>Total Function 4</b>	<b>3,219,034</b>	<b>670,225</b>	<b>3,889,259</b>	<b>686,282</b>	<b>4,575,541</b>	4,556,622	4,274,267
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	856,166	186,482	1,042,648	586,335	1,628,983	1,793,611	1,773,507
5.50 Maintenance Operations	9,375,704	2,090,638	11,466,342	3,805,031	15,271,373	14,232,072	14,557,101
5.52 Maintenance of Grounds	925,445	207,379	1,132,824	424,910	1,557,734	1,244,044	1,553,623
5.56 Utilities	-	-	-	4,500,010	4,500,010	4,983,967	3,781,629
<b>Total Function 5</b>	<b>11,157,315</b>	<b>2,484,499</b>	<b>13,641,814</b>	<b>9,316,286</b>	<b>22,958,100</b>	22,253,694	21,665,860
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	27,204	6,754	33,958	-	33,958	31,845	24,757
7.70 Student Transportation	-	-	-	984,390	984,390	982,683	906,389
7.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>27,204</b>	<b>6,754</b>	<b>33,958</b>	<b>984,390</b>	<b>1,018,348</b>	1,014,528	931,146
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
<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>135,703,774</b>	<b>30,004,741</b>	<b>165,708,515</b>	<b>19,183,824</b>	<b>184,892,339</b>	182,781,989	178,000,312

School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations  
Year Ended June 30, 2017

	2017 Budget (Note 19)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	9,895,512	10,900,110	9,885,094
Other Revenue	6,201,000	6,405,054	6,570,699
Investment Income	75,000	89,214	42,014
<b>Total Revenue</b>	16,171,512	17,394,378	16,497,807
<b>Expenses</b>			
Instruction	15,292,260	16,343,054	15,159,636
Operations and Maintenance	879,252	819,339	944,891
<b>Total Expense</b>	16,171,512	17,162,393	16,104,527
<b>Special Purpose Surplus (Deficit) for the year</b>	-	231,985	393,280
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(231,985)	(393,280)
<b>Total Net Transfers</b>	-	(231,985)	(393,280)
<b>Total Special Purpose Surplus (Deficit) for the year</b>	-	-	-
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	17,476		578,700		2,545,952	46,227	15,489		318,714
Add: Restricted Grants									
Provincial Grants - Ministry of Education	879,252	3,310,099		223,011		193,472	66,150	405,335	3,840,161
Other			2,290		6,462,756				
Investment Income	1,732		46,564		20,960				
	880,984	3,310,099	48,854	223,011	6,483,716	193,472	66,150	405,335	3,840,161
Less: Allocated to Revenue	833,385	3,310,099	63,571	192,039	5,994,954	205,640	57,676	405,335	3,828,925
Deferred Revenue, end of year	65,075	-	563,983	30,972	3,034,714	34,059	23,963	-	329,950
Revenues									
Provincial Grants - Ministry of Education	831,653	3,310,099		192,039		205,640	57,676	405,335	3,828,925
Other Revenue			2,290		5,973,994				
Investment Income	1,732		61,281		20,960				
	833,385	3,310,099	63,571	192,039	5,994,954	205,640	57,676	405,335	3,828,925
Expenses									
Salaries									
Teachers		2,066,336						1,608	263,102
Principals and Vice Principals				4,555				46,689	59,805
Educational Assistants		536,983		145,602	8,786	131,720			669,078
Support Staff									81,045
Other Professionals									38,976
Substitutes		99,819			61,265	4,000	28,710	43,558	38,523
	-	2,703,138	-	150,157	70,051	135,720	28,710	91,855	1,150,529
Employee Benefits		606,961		30,946	11,837	33,266	4,533	17,023	274,234
Services and Supplies	819,339		63,571	10,936	5,751,119	36,654	24,433	240,465	2,404,162
	819,339	3,310,099	63,571	192,039	5,833,007	205,640	57,676	349,343	3,828,925
Net Revenue (Expense) before Interfund Transfers	14,046	-	-	-	161,947	-	-	55,992	-
Interfund Transfers									
Tangible Capital Assets Purchased	(14,046)				(161,947)			(55,992)	
	(14,046)	-	-	-	(161,947)	-	-	(55,992)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2017

	Coding and Curriculum Implementation	Priority Measures	Ledger School	Provincial Inclusion Outreach	Charitable Trust	Estate Trust	Attendance Support and Wellness	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					900	44,248	59,400	3,627,106
Add: Restricted Grants								
Provincial Grants - Ministry of Education	135,268	1,671,867	223,529	454,658				11,402,802
Other					428,570			6,893,616
Investment Income						10,577		79,833
	135,268	1,671,867	223,529	454,658	428,570	10,577	-	18,376,251
Less: Allocated to Revenue	13,279	1,317,877	223,529	454,658	428,770	5,241	59,400	17,394,378
Deferred Revenue, end of year	121,989	353,990	-	-	700	49,584	-	4,608,979
Revenues								
Provincial Grants - Ministry of Education	13,279	1,317,877	223,529	454,658			59,400	10,900,110
Other Revenue					428,770			6,405,054
Investment Income						5,241		89,214
	13,279	1,317,877	223,529	454,658	428,770	5,241	59,400	17,394,378
Expenses								
Salaries								
Teachers		1,021,858	109,721	125,029				3,587,654
Principals and Vice Principals			4,565	9,285				124,899
Educational Assistants			43,846	86,835				1,622,850
Support Staff				22,698				103,743
Other Professionals							49,707	88,683
Substitutes	10,071	45,610	8,308	1,150		739		341,753
	10,071	1,067,468	166,440	244,997	-	739	49,707	5,869,582
Employee Benefits	1,591	250,409	39,207	55,422		117	9,693	1,335,239
Services and Supplies	1,617		17,882	154,239	428,770	4,385		9,957,572
	13,279	1,317,877	223,529	454,658	428,770	5,241	59,400	17,162,393
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	231,985
Interfund Transfers								
Tangible Capital Assets Purchased								(231,985)
	-	-	-	-	-	-	-	(231,985)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget (Note 19)	2017 Actual			2016 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	1,200,000	1,597,186		1,597,186	1,543,616
Other				-	-
Municipal Grants Spent on Sites				-	-
Federal Grants				-	-
Other Revenue				-	-
Rentals and Leases	4,028		4,028	4,028	5,138
Investment Income	70,000		35,469	35,469	46,099
Gain (Loss) on Disposal of Tangible Capital Assets		275,000		275,000	518,833
Amortization of Deferred Capital Revenue	6,721,934	6,687,944		6,687,944	6,543,808
<b>Total Revenue</b>	<u>7,995,962</u>	<u>8,560,130</u>	<u>39,497</u>	<u>8,599,627</u>	<u>8,657,494</u>
<b>Expenses</b>					
Operations and Maintenance	1,200,000	1,597,186		1,597,186	1,543,616
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,083,417	9,658,430		9,658,430	9,006,685
Write-off/down of Buildings and Sites				-	37,002
Debt Services					
Capital Lease Interest			3,762	3,762	6,737
<b>Total Expense</b>	<u>10,283,417</u>	<u>11,255,616</u>	<u>3,762</u>	<u>11,259,378</u>	<u>10,594,040</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(2,287,455)</u>	<u>(2,695,486)</u>	<u>35,735</u>	<u>(2,659,751)</u>	<u>(1,936,546)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	800,000	5,726,262		5,726,262	1,572,029
Tangible Capital Assets - Work in Progress				-	-
Local Capital			492,290	492,290	117,367
<b>Total Net Transfers</b>	<u>800,000</u>	<u>5,726,262</u>	<u>492,290</u>	<u>6,218,552</u>	<u>1,689,396</u>
<b>Other Adjustments to Fund Balances</b>					
District Portion of Proceeds on Disposal		(275,000)	275,000	-	
Tangible Capital Assets Purchased from Local Capital		371,824	(371,824)	-	
Principal Payment					
Capital Lease		276,746	(276,746)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>373,570</u>	<u>(373,570)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(1,487,455)</u>	<u>3,404,346</u>	<u>154,455</u>	<u>3,558,801</u>	<u>(247,150)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>40,327,088</u>	<u>5,839,053</u>	<u>46,166,141</u>	<u>46,413,291</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>43,731,434</u>	<u>5,993,508</u>	<u>49,724,942</u>	<u>46,166,141</u>

# School District No. 61 (Greater Victoria)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2017

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	10,833,717	336,251,946	6,489,956	704,128	290,883	3,909,390	<b>358,480,020</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Operating Fund			627,786	47,416	47,244	4,771,831	<b>5,494,277</b>
Special Purpose Funds		14,046	141,102			76,837	<b>231,985</b>
Local Capital		371,824					<b>371,824</b>
Transferred from Work in Progress		9,171,313	177,847			31,347	<b>9,380,507</b>
	-	9,557,183	946,735	47,416	47,244	4,880,015	<b>15,478,593</b>
Decrease:							
Deemed Disposals			705,673	127,551	17,414	623,650	<b>1,474,288</b>
	-	-	705,673	127,551	17,414	623,650	<b>1,474,288</b>
<b>Cost, end of year</b>	10,833,717	345,809,129	6,731,018	623,993	320,713	8,165,755	<b>372,484,325</b>
<b>Work in Progress, end of year</b>		1,449,881	524			424	<b>1,450,829</b>
<b>Cost and Work in Progress, end of year</b>	10,833,717	347,259,010	6,731,542	623,993	320,713	8,166,179	<b>373,935,154</b>
<b>Accumulated Amortization, beginning of year</b>		127,380,470	2,809,642	343,474	49,983	1,570,230	<b>132,153,799</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		7,556,535	696,332	72,783	62,901	1,269,879	<b>9,658,430</b>
Decrease:							
Deemed Disposals			705,673	127,551	17,414	623,650	<b>1,474,288</b>
		-	705,673	127,551	17,414	623,650	<b>1,474,288</b>
<b>Accumulated Amortization, end of year</b>		134,937,005	2,800,301	288,706	95,470	2,216,459	<b>140,337,941</b>
<b>Tangible Capital Assets - Net</b>	<b>10,833,717</b>	<b>212,322,005</b>	<b>3,931,241</b>	<b>335,287</b>	<b>225,243</b>	<b>5,949,720</b>	<b>233,597,213</b>

# School District No. 61 (Greater Victoria)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	<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>	5,465,382	-	-	-	<b>5,465,382</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	2,899,279	178,371		31,771	<b>3,109,421</b>
Deferred Capital Revenue - Other	2,256,533				<b>2,256,533</b>
	5,155,812	178,371	-	31,771	<b>5,365,954</b>
Decrease:					
Transferred to Tangible Capital Assets	9,171,313	177,847		31,347	<b>9,380,507</b>
	9,171,313	177,847	-	31,347	<b>9,380,507</b>
<b>Net Changes for the Year</b>	(4,015,501)	524	-	424	<b>(4,014,553)</b>
<b>Work in Progress, end of year</b>	<b>1,449,881</b>	<b>524</b>	<b>-</b>	<b>424</b>	<b>1,450,829</b>

# School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	163,329,752	15,625,912	2,252,569	<b>181,208,233</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	8,363,107	727,400	290,000	<b>9,380,507</b>
	8,363,107	727,400	290,000	<b>9,380,507</b>
Decrease:				
Amortization of Deferred Capital Revenue	6,046,150	561,106	80,688	<b>6,687,944</b>
	6,046,150	561,106	80,688	<b>6,687,944</b>
<b>Net Changes for the Year</b>	2,316,957	166,294	209,312	<b>2,692,563</b>
<b>Deferred Capital Revenue, end of year</b>	165,646,709	15,792,206	2,461,881	<b>183,900,796</b>
<b>Work in Progress, beginning of year</b>	5,165,381	-	300,000	<b>5,465,381</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	3,109,421	1,966,533	290,000	<b>5,365,954</b>
	3,109,421	1,966,533	290,000	<b>5,365,954</b>
Decrease				
Transferred to Deferred Capital Revenue	8,363,107	727,400	290,000	<b>9,380,507</b>
	8,363,107	727,400	290,000	<b>9,380,507</b>
<b>Net Changes for the Year</b>	(5,253,686)	1,239,133	-	<b>(4,014,553)</b>
<b>Work in Progress, end of year</b>	(88,305)	1,239,133	300,000	<b>1,450,828</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>165,558,404</b>	<b>17,031,339</b>	<b>2,761,881</b>	<b>185,351,624</b>



# School District No. 61 (Greater Victoria)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	-	5,005,156	-	-	157,453	<b>5,162,609</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	5,721,373					<b>5,721,373</b>
Provincial Grants - Other			405,409			<b>405,409</b>
Other		70,901			273,871	<b>344,772</b>
Investment Income		4,501				<b>4,501</b>
MEd Restricted Portion of Proceeds on Disposal		825,000				<b>825,000</b>
	5,721,373	900,402	405,409	-	273,871	<b>7,301,055</b>
Decrease:						
Transferred to DCR - Work in Progress	3,109,421	1,966,533			290,000	<b>5,365,954</b>
Bylaw Expenditures	1,597,187					<b>1,597,187</b>
	4,706,608	1,966,533	-	-	290,000	<b>6,963,141</b>
<b>Net Changes for the Year</b>	1,014,765	(1,066,131)	405,409	-	(16,129)	<b>337,914</b>
<b>Balance, end of year</b>	<b>1,014,765</b>	<b>3,939,025</b>	<b>405,409</b>	<b>-</b>	<b>141,324</b>	<b>5,500,523</b>

OFFICE OF THE  
**SECRETARY-TREASURER**

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8  
PHONE (250) 475-4108 FAX (250) 475-4112

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TO: The Board of Education

FROM: Mark Walsh, Secretary-Treasurer

DATE: September 25, 2017

RE: **Schedules as Required by the Financial Information Act  
for the period July 01, 2016 to June 30, 2017**

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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 2016/2017 period.

The schedules, as required, have been completed for the year ended June 30, 2017, 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. An analysis of the expenses reported for the period ending June 30, 2017 has been included for the Superintendent of Schools, Secretary-Treasurer, Deputy Superintendent and Associate Superintendents.

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.

**RECOMMENDED MOTION:**

**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, 2016 TO JUNE 30, 2017.**



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

***Schedules as required by***

# **The Financial Information Act**

***For the period July 01, 2016 to June 30, 2017***

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2017**

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

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Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
61	Greater Victoria	2016-2017
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
Mark Walsh		250-475-4108

### DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended  
June 30, 2017  
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, 2017**

**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, KPMG, 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 25, 2017

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Mark Walsh  
Secretary-Treasurer  
September 25, 2017

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE OF DEBTS**

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



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2017**

**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, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

**ELECTED OFFICIALS**

NAME	POSITION	REMUNERATION	EXPENSES
FERRIS, THOMAS	TRUSTEE, VICE CHAIR	\$21,360.92	\$0.00
LEONARD, ELAINE	TRUSTEE	\$20,485.92	\$0.00
LORING-KUHANGA, EDITH	TRUSTEE, CHAIR	\$23,485.92	\$3,012.73
MCNALLY, DIANE	TRUSTEE	\$21,110.92	\$1,466.45
NOHR, DEBORAH	TRUSTEE	\$20,485.92	\$1,084.58
ORCHERTON, PEG	TRUSTEE	\$20,485.92	\$1,223.45
PAYNTER, ROB	TRUSTEE	\$20,485.92	\$2,242.10
WATTERS, JORDAN	TRUSTEE	\$20,485.92	\$2,160.05
WHITEAKER, ANN	TRUSTEE	\$20,485.92	\$3,238.25

**TOTAL, ELECTED OFFICIALS**

**\$ 188,873.28 \$ 14,427.61**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
ACHTEM, JANICE	TEACHER	\$88,362.55	\$30.00
ADAMS, DANA	TEACHER	\$94,919.97	\$0.00
ADAMS, DONALD	TEACHER	\$79,661.93	\$0.00
ADAMS, MIKE	TEACHER	\$91,206.82	\$0.00
AERTS, THOMAS	PRINCIPAL	\$122,241.84	\$4,937.56
AILEEN, CAROL	TEACHER	\$87,630.68	\$0.00
ALEXANDER, SCOTT	TEACHER	\$90,326.66	\$129.25
ALLEN, RYAN	TEACHER	\$81,325.91	\$0.00
ALLSOPP, JONATHON	TEACHER	\$79,676.42	\$0.00
AMMON, ROBERT	TEACHER	\$91,754.38	\$25.16
ANDERSON, KELSEY	TEACHER	\$75,149.99	\$444.75
ANDREWS, KENNETH	PRINCIPAL	\$118,944.12	\$1,580.84
ARIS, BRANDON	TEACHER	\$80,759.65	\$0.00
ARMSTRONG, KATHRYN	TEACHER	\$88,156.62	\$0.00
ARNOTT, DAN	TEACHER	\$80,955.78	\$0.00
ASHURST, DAVID	TEACHER	\$88,924.51	\$0.00
ATKINSON, CLAIRE	TEACHER	\$88,567.94	\$0.00
ATKINSON, PETER	TEACHER	\$80,560.01	\$0.00
ATTERBURY, JOHN	TEACHER	\$79,390.36	\$0.00
AWAI, DOUGLAS	TEACHER	\$82,436.80	\$0.00
BACKHOUSE, DAVID	TEACHER	\$81,245.38	\$0.00
BACON, BEVERLY	TEACHER	\$88,032.85	\$0.00
BAILEY, DANA	TEACHER	\$81,835.99	\$0.00
BAINS, GINA	TEACHER	\$80,886.85	\$0.00
BAIRD, TARA	TEACHER	\$87,138.56	\$381.25
BAKER, GARY	TEACHER	\$88,867.00	\$30.00
BALABUCH, ALLISON	TEACHER	\$88,124.68	\$136.95
BALDWIN, CAROLINE	TEACHER	\$87,739.01	\$68.04
BALL, CHRISTOPHER	TEACHER	\$81,645.96	\$0.00
BALLARD, CORRIE	TEACHER	\$85,011.11	\$140.00
BARKER, BRYN	TEACHER	\$88,757.22	\$0.00
BARNES, MITCHELL	TEACHER	\$92,767.18	\$733.10
BARSS, TIM	TEACHER	\$96,679.76	\$0.00
BARWIN, ALAN	TEACHER	\$89,778.30	\$0.00
BASI, ROB	TEACHER	\$80,988.93	\$0.00
BAYLIS, LISA	TEACHER	\$90,697.38	\$1,438.02
BAYLY, LAURIE	TEACHER	\$75,336.79	\$319.00
BEAUCAGE, DOMINIQUE	TEACHER	\$88,822.17	\$319.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

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

NAME	POSITION	REMUNERATION	EXPENSES
BECK, DARRYL	TEACHER	\$80,359.40	\$319.00
BEECH, GARY	TEACHER	\$80,255.35	\$0.00
BELL, JAMES	TEACHER	\$80,855.98	\$0.00
BELL, MAI	TEACHER	\$84,485.21	\$0.00
BENDER, LOIS	PRINCIPAL	\$113,285.14	\$2,828.67
BENNETT, WILLO	TEACHER	\$83,015.92	\$218.25
BENSON, HEATHER	TEACHER	\$88,284.74	\$0.00
BERRY, JONATHON	TEACHER	\$90,363.07	\$0.00
BERUBE, HELENE	TEACHER	\$87,895.73	\$870.25
BERUBE, MARIE-FRANCE	TEACHER	\$82,210.18	\$0.00
BESSE, CATHY	TEACHER	\$86,684.95	\$0.00
BEYER, ALANA	TEACHER	\$76,194.04	\$0.00
BIGAM, ABIGAIL	TEACHER	\$88,719.01	\$0.00
BILLINGS, DANIELLE	TEACHER	\$80,484.35	\$0.00
BIRD, MAGGIE	TEACHER	\$82,650.55	\$0.00
BLAIR, ANDREA	TEACHER	\$87,495.62	\$0.00
BLECIC, KEVIN	TEACHER	\$91,186.99	\$114.99
BLOUIN, LORI	TEACHER	\$89,639.84	\$319.00
BOLDT, COLIN	TEACHER	\$86,168.04	\$0.00
BOULDING, SHAWN	PRINCIPAL	\$122,060.73	\$684.55
BOULTON, MARY	TEACHER	\$83,729.61	\$120.53
BOULTON, MATTHEW	TEACHER	\$80,552.98	\$0.00
BRADBURY, CHARLENE	SPEECH AND LANGUAGE PATHOLOGIST	\$78,788.55	\$60.00
BRADBURY, JESSE	PRINCIPAL	\$122,189.53	\$2,203.76
BRADLEY, BRIAN	TEACHER	\$80,967.82	\$0.00
BRADSHAW, CELESTE	TEACHER	\$76,232.57	\$0.00
BRADSHAW, TIM	TEACHER	\$87,339.96	\$200.00
BRAID-SKOLSKI, HILARY	VICE PRINCIPAL	\$88,032.07	\$1,930.85
BRAIN, TANI-LAUREEN	TEACHER	\$88,179.23	\$0.00
BRAUN, GILLIAN	VICE PRINCIPAL	\$106,870.12	\$727.32
BREMAUD, FREDERIC	TEACHER	\$88,844.77	\$0.00
BRISBANE, LISA	TEACHER	\$82,065.29	\$0.00
BRISOTTO, TIDA	TEACHER	\$80,128.29	\$319.00
BROOKER, DEREK	TEACHER	\$90,164.46	\$42.60
BROOKES, KIERSTEN	TEACHER	\$88,754.64	\$319.00
BROWN, HEATHER	VICE PRINCIPAL	\$98,236.42	\$767.78
BROWN, MARK	TEACHER	\$78,542.86	\$588.85
BUCKINGHAM, TRENT	TEACHER	\$85,060.24	\$0.00
BUDGELL, MELINDA	TEACHER	\$88,844.77	\$984.97
BULLARD, TIMON	TEACHER	\$85,132.59	\$0.00
BURGERS, SIMON	DISTRICT PRINCIPAL, LANGUAGES AND MULTICULTURALISM	\$118,772.82	\$7,269.09
BURLESON, WENDY	TEACHER	\$87,945.92	\$319.00
BURLEY, LORI	PRINCIPAL	\$113,272.80	\$0.00
BUSCH, KEVIN	TEACHER	\$80,553.72	\$292.63
BUTLER, PATRICIA	TEACHER	\$80,319.28	\$0.00
BUTLER, RICHARD	TEACHER	\$88,754.76	\$22.05
CAIN, SHADRICK	TEACHER	\$89,788.63	\$0.00
CAIRNS, LAURIE	VICE PRINCIPAL	\$100,031.86	\$454.79
CALDERWOOD, COLLEEN	TEACHER	\$90,121.92	\$35.00
CALDWELL, HAROLD	DIRECTOR, LEARNING SUPPORT	\$121,529.32	\$5,965.17
CAMERON, JULIANNE	TEACHER	\$83,838.53	\$889.21
CAMPBELL, BARBARA	TEACHER	\$86,746.49	\$0.00
CAMPBELL, JULIE	TEACHER	\$80,103.92	\$0.00
CAMPBELL, MARILYN	PRINCIPAL	\$113,046.52	\$4,627.11
CAMPBELL, SCOTT	TEACHER	\$79,773.82	\$681.25
CANNON, KIMBERLY	TEACHER	\$80,887.46	\$28.00
CANTY, ANDY	MANAGER, INFORMATION TECHNOLOGY	\$99,886.43	\$2,810.95
CAPELLI, GIULIA	TEACHER	\$86,768.11	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
CARMICHAEL, ALLAN	TEACHER	\$82,546.23	\$0.00
CARRICO, PATRICIA	TEACHER	\$80,287.97	\$0.00
CARRUTH, JUDITH	TEACHER	\$80,617.33	\$0.00
CARSON, JEFFREY	TEACHER	\$79,055.85	\$0.00
CARTER, DOUGLAS	TEACHER	\$87,641.60	\$0.00
CARTER, JERRY	TEACHER	\$80,286.23	\$0.00
CARTER, LEESA	TEACHER	\$81,722.95	\$0.00
CASTELLANOS, NICOLE	TEACHER	\$88,274.01	\$0.00
CHALLIES, MADELEINE	TEACHER	\$78,262.33	\$0.00
CHALUPNIK, PETRA-ANN	TEACHER	\$79,697.42	\$0.00
CHAMBERS, JENNIFER	TEACHER	\$93,476.51	\$2,766.48
CHAN, AMANDA	TEACHER	\$83,002.24	\$0.00
CHAN, NORMA	TEACHER	\$79,627.10	\$3.00
CHAN, SOPHIA	TEACHER	\$80,907.00	\$0.00
CHAPIN, MONICA	TEACHER	\$80,641.94	\$107.42
CHESSA, JUDITH	TEACHER	\$86,951.24	\$372.96
CHEWPOY, MICHAEL	TEACHER	\$80,330.86	\$423.14
CHIAPPETTA, MARY	TEACHER	\$89,210.42	\$3,963.00
CHOW, DENISE	TEACHER	\$87,526.62	\$0.00
CHRISTOFF, PATRICK	TEACHER	\$88,754.43	\$0.00
CHRISTY, NORAH-DAWN	TEACHER	\$88,941.09	\$0.00
CICCONI, TERESA	TEACHER	\$81,261.69	\$0.00
CLARK, ALAN	TEACHER	\$87,595.71	\$75.00
CLARK, KEVIN	TEACHER	\$83,310.55	\$136.95
CLEATOR, KYLA	DISTRICT VICE PRINCIPAL, INCLUSIVE LEARNING	\$106,021.26	\$6,234.63
CLEMENTS, OWEN	TEACHER	\$80,886.85	\$0.00
CLIFFORD, ESTHER	TEACHER	\$79,646.53	\$0.00
COEY, HEATHER	TEACHER	\$88,754.65	\$0.00
COHEN, MELODIE	TEACHER	\$88,479.60	\$0.00
COLANTONIO, SAVERIO	TEACHER	\$88,822.17	\$0.00
CONDIE, RICHEL	TEACHER	\$88,317.82	\$0.00
CONIBEAR, FRANK	TEACHER	\$94,390.76	\$0.00
CONNELLY, CATHRYN	TEACHER	\$78,217.83	\$0.40
COONS, BRETON	TEACHER	\$79,883.53	\$175.02
COPP, ANNA	TEACHER	\$80,885.46	\$0.00
CORMIER, JASON	TEACHER	\$80,887.25	\$0.00
COTTIER, SUSAN	TEACHER	\$88,684.47	\$0.00
COUGHLIN, CAMMY	PRINCIPAL	\$112,153.35	\$3,576.28
COULTER, KERRI	TEACHER	\$81,934.88	\$0.00
COWIE, TRACY	TEACHER	\$82,655.06	\$93.75
CRAWFORD, ROBERT	TEACHER	\$79,628.00	\$0.00
CREESE, JACQUELINE	TEACHER	\$84,796.11	\$95.00
CRISTANTE, KOLETTE	TEACHER	\$79,708.89	\$0.00
CRLJENKOVIC, CHRISTINA	TEACHER	\$80,909.70	\$0.00
CROCKER, GARY	TEACHER	\$88,786.59	\$0.00
CRUST, LYNN	TEACHER	\$80,694.92	\$0.00
CRYSTAL, TRACEY	TEACHER	\$89,650.16	\$355.00
CULLEN, AUDRA	TEACHER	\$86,270.58	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$88,856.17	\$0.00
DAGG, JODI	TEACHER	\$80,968.92	\$36.00
DAILYDE, PAUL	TEACHER	\$87,301.66	\$0.00
DANCE, MICHELE	MANAGER, HUMAN RESOURCES	\$84,431.56	\$2,397.26
DANIELLS, PATRICIA	TEACHER	\$95,633.64	\$0.00
DANN, RONALD E	TEACHER	\$88,156.38	\$319.00
DAVIS, DOUGLAS	TEACHER	\$78,326.44	\$0.00
DAVIS, JEFFREY	DIRECTOR, INTERNATIONAL STUDENT PROGRAM	\$122,373.05	\$29,949.31
DE JONG, JACQUELINE	TEACHER	\$88,844.53	\$319.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

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

NAME	POSITION	REMUNERATION	EXPENSES
DE MEDEIROS, ALEXANDER	TEACHER	\$96,422.51	\$82.77
DE NAT, BRENT	PRINCIPAL	\$112,927.85	\$0.00
DEBLOIS, SARAH	TEACHER	\$88,428.64	\$30.00
DHALIWAL, NIVTEJ	TEACHER	\$79,016.22	\$0.00
DI BIASE, JEANETTE	TEACHER	\$88,269.61	\$0.00
DI CICCIO, JOHN	TEACHER	\$75,327.80	\$0.00
DICK, JANA	VICE PRINCIPAL	\$98,951.53	\$1,344.00
DICKSON, CHRIS	TEACHER	\$80,257.22	\$0.00
DIETIKER, MARTHA	TEACHER	\$90,085.08	\$0.00
DIGESO, CANDICE	TEACHER	\$79,792.19	\$0.00
DIVOKY, PILAR	SENIOR MANAGER, MARKETING AND STUDENT SUPPORT	\$87,808.92	\$4,490.67
DIXON, MICHELLE	TEACHER	\$80,447.71	\$490.00
DOHERTY, KIRK	TEACHER	\$89,214.29	\$95.00
DORION, CHARLOTTE	TEACHER	\$82,416.55	\$0.00
DOWNING, GREGORY	TEACHER	\$75,137.49	\$0.00
DOYLE, DWAYNE	VICE PRINCIPAL	\$104,577.33	\$635.81
DUNN, SHANNON	TEACHER	\$82,432.11	\$0.00
DURRANCE, DEBBIE	TEACHER	\$80,255.59	\$850.77
DUVAL, ROGER	TEACHER	\$82,402.93	\$0.00
DUYNDAM, JEFFREY	VICE PRINCIPAL	\$103,566.65	\$3,626.76
EADIE, BARBARA	TEACHER	\$88,722.92	\$0.00
EBRAHIM, SHAMEEM	TEACHER	\$80,955.44	\$0.00
EBY, CAROL	TEACHER	\$80,310.55	\$0.00
EDGAR, COURTNEY	ALLIED SPECIALIST	\$77,807.76	\$931.89
EDWARDS, JAMES	TEACHER	\$80,319.19	\$0.00
EDWARDS, SHAWN	TEACHER	\$79,879.03	\$0.00
EGGERT, PETRA	VICE PRINCIPAL	\$98,583.84	\$0.00
ELLIOT, MAYLYN	TEACHER	\$88,867.45	\$950.62
ELLIOTT, KORRY	TEACHER	\$79,863.26	\$0.00
ELLISON, PETER	TEACHER	\$80,035.35	\$0.00
ELSDON, JOSHUA	TEACHER	\$75,007.92	\$34.53
ENFIELD, SUSAN	TEACHER	\$88,156.60	\$0.00
ENGELBRECHT, EDITH	TEACHER	\$88,067.40	\$0.00
EVANCHIEW, TODD	TEACHER	\$88,849.05	\$0.00
EWALD, HELENA	TEACHER	\$88,779.83	\$70.00
EWART, PAMELA	TEACHER	\$96,033.40	\$0.00
FAHR, JENNIFER	TEACHER	\$89,367.02	\$1,568.20
FALLS, DOUGLAS	TEACHER	\$79,656.22	\$0.00
FALLS, PATRICIA	PRINCIPAL	\$123,669.35	\$3.25
FAST, RICHARD	TEACHER	\$90,307.13	\$509.94
FAWCETT, INGRID	PRINCIPAL	\$111,036.27	\$1,422.18
FEHR, VANESSA	TEACHER	\$80,895.14	\$319.00
FELLMAN, JULIA	VICE PRINCIPAL	\$98,696.41	\$2,257.60
FERGUSON, BRUCE	TEACHER	\$90,052.64	\$0.00
FERREIRA, PHILIP	TEACHER	\$87,330.14	\$0.00
FINLAYSON, ERIN	TEACHER	\$90,689.58	\$0.00
FINLAYSON, JAMES	TEACHER	\$76,376.53	\$0.00
FLELLO, DAVID	TEACHER	\$88,568.00	\$0.00
FLETCHER, KENNETH	TEACHER	\$95,748.61	\$0.00
FOGELKLOU, TONY	TEACHER	\$88,237.71	\$0.00
FOREST, MICHELLE	SPEECH AND LANGUAGE PATHOLOGIST	\$87,063.23	\$379.00
FORSBERG, RAY	TEACHER	\$79,627.94	\$136.95
FORSYTH, ELAINE	TEACHER	\$86,772.00	\$319.00
FOSDICK, WILLIAM	MANAGER, HUMAN RESOURCES	\$89,878.18	\$286.85
FRANCESCHINI, DIANE	TEACHER	\$79,709.96	\$0.00
FRASER, ARCHIE	SUPERVISOR, NETWORK AND COMMUNICATIONS	\$86,707.75	\$0.00
FRASER, GERRY	TEACHER	\$90,522.50	\$0.00
FRASER, LYNDA	TEACHER	\$78,811.55	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

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

NAME	POSITION	REMUNERATION	EXPENSES
FRASER, MICHAEL	TEACHER	\$88,792.81	\$0.00
FRIESE, LONN	TEACHER	\$79,989.87	\$322.00
FUTTER, DAVID	TEACHER	\$88,078.88	\$0.00
GAGNE, ANGIE	TEACHER	\$80,579.77	\$221.20
GALE, SHARON	TEACHER	\$80,257.45	\$0.00
GALHON, SANJIV	TEACHER	\$84,517.36	\$519.00
GAME, NANCY	TEACHER	\$80,886.86	\$133.20
GANN, OONAGH	TEACHER	\$81,703.26	\$30.00
GARDNER, MARIE-CLAIRE	TEACHER	\$77,637.51	\$0.00
GARLINGE, ED	TEACHER	\$90,472.55	\$595.00
GARRAWAY, BRENT	TEACHER	\$80,257.22	\$0.00
GAUCHER, HEATHER	TEACHER	\$82,518.41	\$35.35
GAUVREAU, CARMEN	VICE PRINCIPAL	\$99,821.17	\$299.00
GENUIST, ANNE	TEACHER	\$80,854.75	\$0.00
GEORGE, ANN	TEACHER	\$88,191.61	\$0.00
GEORGE, CORRINNA	TEACHER	\$88,179.23	\$0.00
GEORGESSEN, NATHAN	TEACHER	\$87,601.42	\$0.00
GERBER, RAMY	VICE PRINCIPAL	\$98,319.47	\$794.00
GERHARDT, MARK	TEACHER	\$80,320.21	\$319.00
GERHART, AMBER	TEACHER	\$79,220.87	\$42.47
GIASSON, GUY	TEACHER	\$80,224.25	\$0.00
GIESBRECHT, CARTER	PRINCIPAL	\$116,977.08	\$1,531.96
GILLESPIE, JAQUELINE	TEACHER	\$89,307.03	\$0.00
GOLDER, MICHAEL	TEACHER	\$76,262.82	\$0.00
GORDON, THOMAS	TEACHER	\$87,307.33	\$0.00
GRAF, LUCINDA	TEACHER	\$88,796.02	\$0.00
GRANT, HEATHER	TEACHER	\$80,936.41	\$30.00
GRANT, NICOLE	TEACHER	\$80,256.22	\$0.00
GRAY, JOHN	TEACHER	\$90,154.98	\$0.00
GREEN, SHELLEY	DEPUTY SUPERINTENDENT	\$151,958.02	\$7,044.31
GREENE, BEN	TEACHER	\$90,242.37	\$0.00
GREENGOE, NICHOLAS	TEACHER	\$80,458.84	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$92,594.18	\$0.00
GREW, CATHERINE	TEACHER	\$87,495.63	\$0.00
GREW, KEITH	TEACHER	\$91,187.61	\$210.00
GRIGOR, KAREN	TEACHER	\$88,252.23	\$325.00
GROOT, CHUCK	TEACHER	\$89,057.04	\$0.00
GUAY, MARIE	TEACHER	\$77,590.35	\$0.00
GUILBAULT, PAMELA	TEACHER	\$85,690.89	\$2,053.54
GUIZZO, MARKO	TEACHER	\$80,495.51	\$0.00
GUTIERREZ, LUCAS	TEACHER	\$80,854.43	\$0.00
GYBELS, ALLAN	TEACHER	\$80,729.83	\$0.00
HALLAM, SALLY	TEACHER	\$75,042.31	\$100.00
HALLETT, TODD	TEACHER	\$81,118.75	\$0.00
HAMILTON, JULIE	TEACHER	\$80,224.42	\$178.15
HAMILTON, KATHLEEN	MANAGER, COMMUNITY ENGAGEMENT AND COMMUNICATIONS	\$90,750.95	\$701.94
HANSEN, JAMES	DISTRICT PRINCIPAL, LEARNING TEAM	\$114,563.77	\$10,166.92
HARCOURT, KATHRYN	TEACHER	\$86,798.31	\$76.48
HARRIS, MURRAY	PRINCIPAL	\$113,064.58	\$1,673.51
HARTE, CINDY	PRINCIPAL	\$112,868.73	\$2,668.05
HARTLEY, BRADLEY	TEACHER	\$80,973.69	\$0.00
HARVEY, JENNIFER	TEACHER	\$77,818.70	\$0.00
HASLER, VICTORIA	TEACHER	\$88,201.93	\$0.00
HAVELAAR, NORA	TEACHER	\$90,135.37	\$0.00
HAZELTON, RYAN	TEACHER	\$81,103.71	\$0.00
HEARSEY, BRIDGET	TEACHER	\$83,496.11	\$30.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
HEATHERINGTON, SHAMIM	TEACHER	\$82,854.79	\$0.00
HEBB, LISA	TEACHER	\$88,284.71	\$0.00
HEFFELFINGER, LISA	TEACHER	\$75,894.28	\$319.00
HEISLER, STEPHEN	TEACHER	\$91,350.63	\$0.00
HELM, AARON	TEACHER	\$82,154.54	\$319.00
HENDERSON, KEN	TEACHER	\$87,339.73	\$558.04
HENDRA, TANNIS	TEACHER	\$86,797.67	\$0.00
HENDY, JAMES	TEACHER	\$87,754.23	\$0.00
HERBERT, SHERRILL	TEACHER	\$79,694.22	\$0.00
HERMANSON, ANDREA	TEACHER	\$89,400.64	\$0.00
HERPERGER, AMY	TEACHER	\$92,086.10	\$0.00
HIGGINBOTHAM, KAREN	TEACHER	\$90,111.90	\$319.00
HIGGINBOTTOM, GAIL	TEACHER	\$75,565.27	\$723.15
HILL, JENNIFER	TEACHER	\$80,755.26	\$0.00
HINSHAW, JUNE	TEACHER	\$82,528.48	\$920.25
HITCHCOCK, DAPHNE	TEACHER	\$88,719.01	\$2,781.47
HO, JENNIFER	TEACHER	\$88,374.77	\$0.00
HODGINS, HELENA	TEACHER	\$86,722.08	\$42.36
HOFFMAN, ALLYSON	TEACHER	\$89,991.57	\$0.00
HOLOB, WENDY	PRINCIPAL	\$114,473.17	\$0.00
HORWOOD, CHRISTINA	TEACHER	\$84,015.80	\$0.00
HOSOKAWA, JANET	TEACHER	\$88,677.64	\$0.00
HOULDSWORTH, ERIN	TEACHER	\$76,954.06	\$95.00
HOUSE, ROBERT	PRINCIPAL	\$121,915.64	\$319.00
HOVIS, DAVID	PRINCIPAL	\$114,739.46	\$1,670.10
HOWARD, NELLIE	TEACHER	\$88,123.72	\$0.00
HUDSON, AARON	TEACHER	\$79,594.41	\$0.00
HUMENIUK, LAURI	TEACHER	\$90,328.69	\$0.00
HUNT, JANELLE	TEACHER	\$75,357.04	\$0.00
HUNT, CHANDRA	TEACHER	\$87,706.29	\$30.00
HUNTER, ALIZA	TEACHER	\$80,867.40	\$319.00
HUNTER, PETER	TEACHER	\$89,374.30	\$0.00
HURST, PHILLIP	TEACHER	\$78,916.28	\$0.00
HUSTON, WENDY	TEACHER	\$88,215.15	\$0.00
HUYTER, ROSALYNE	TEACHER	\$76,751.22	\$49.90
INGLIS, KATHLEEN	TEACHER	\$85,159.27	\$0.00
INGSTRUP, ROSS	TEACHER	\$88,815.57	\$0.00
IRETON ROACH, MARJORIE	TEACHER	\$88,809.22	\$0.00
IRETON, CATHERINE	TEACHER	\$80,561.35	\$444.75
ISAAC, RITA	TEACHER	\$88,089.01	\$0.00
IVES, IRENE	VICE PRINCIPAL	\$106,561.23	\$1,862.75
JACEK, JANE	TEACHER	\$84,904.37	\$870.25
JAMES, HEIDI	TEACHER	\$87,459.01	\$0.00
JANZEN, BARRY	VICE PRINCIPAL	\$108,380.65	\$2,062.67
JARDINE, DANIEL	TEACHER	\$80,886.22	\$0.00
JENKINS, CHRISTOPHER	TEACHER	\$90,829.64	\$3,305.69
JENSEN, MARNE	MANAGER, LABOUR RELATIONS	\$86,622.93	\$2,591.22
JENSEN, SELENA	TEACHER	\$88,414.68	\$319.00
JOHNSON, BRETT	PRINCIPAL	\$114,702.50	\$1,944.36
JOHNSON, JASON	VICE PRINCIPAL	\$106,772.60	\$820.88
JOHNSON, LINDSAY	TEACHER	\$78,956.18	\$0.00
JOHNSON, NEAL	TEACHER	\$80,936.24	\$0.00
JOHNSTON, CATHERINE	TEACHER	\$83,490.30	\$0.00
JOHNSTON, PETER	TEACHER	\$79,594.41	\$0.00
JOLLIFFE, PARKER	TEACHER	\$83,417.73	\$0.00
JONES, FIONA	TEACHER	\$84,004.81	\$0.00
JONES, TAMARA	TEACHER	\$82,360.40	\$319.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
JONG, LAUREN	TEACHER	\$88,692.43	\$414.75
JORGENSEN, READ	PRINCIPAL	\$113,754.92	\$0.00
JORY, MEGAN	TEACHER	\$87,621.70	\$0.00
JOST, SANDRA	VICE PRINCIPAL	\$99,727.90	\$1,785.25
JUN, SUNG YUN	VICE PRINCIPAL	\$86,270.34	\$319.00
KARIM, KASSAM	TEACHER	\$95,003.00	\$0.00
KARPIAK, CHRISTINE	TEACHER	\$86,110.57	\$0.00
KEENAN, PATRICIA	TEACHER	\$80,373.06	\$0.00
KELLY, LAURA	TEACHER	\$80,257.14	\$0.00
KELLY, MARY	TEACHER	\$87,561.26	\$291.14
KENNEDY, MELANIE	TEACHER	\$88,754.78	\$0.00
KENNEL, GLYNNIS	TEACHER	\$86,006.46	\$0.00
KERR, DAWNA	TEACHER	\$79,742.00	\$12.84
KHOSLA, GAUTAM	VICE PRINCIPAL	\$101,672.39	\$1,852.25
KHOSLA, SARAH	VICE PRINCIPAL	\$106,667.44	\$0.00
KIDD, WENDY	TEACHER	\$88,123.86	\$0.00
KIERNAN, MICHAEL	TEACHER	\$88,812.06	\$30.00
KILPATRICK, KRISTY	TEACHER	\$79,627.48	\$0.00
KIND, CINDY	TEACHER	\$90,713.13	\$0.00
KING, CLAIRE	TEACHER	\$88,721.83	\$0.00
KIRKWOOD, SCOTT	TEACHER	\$80,648.54	\$0.00
KIRZINGER, EMILY	VICE PRINCIPAL	\$97,923.43	\$2,206.42
KITCHEN, GREG	ASSOCIATE SUPERINTENDENT	\$141,928.81	\$8,481.51
KNAPPETT, KATHERINE	TEACHER	\$80,257.38	\$0.00
KOCH, SHAUNEEN	TEACHER	\$77,313.56	\$0.00
KOHLRUSS, BRENDA	TEACHER	\$85,022.94	\$0.00
KOLEBA, JANE	TEACHER	\$92,444.18	\$0.00
KONING, BERNARD	TEACHER	\$77,552.47	\$319.00
KOSH, JACKIE	TEACHER	\$80,960.37	\$0.00
KOUTOUGOS, CHRISTOPHER	VICE PRINCIPAL	\$98,144.56	\$703.15
KREMLER, LARA	TEACHER	\$79,413.45	\$319.00
KRUGER, BRIAN	TEACHER	\$80,349.40	\$319.00
KUBICEK, TESSA	TEACHER	\$77,089.96	\$0.00
KUCHER, AMELITA	TEACHER	\$82,331.91	\$121.00
KURTZ, MARIE	TEACHER	\$84,005.15	\$319.00
LAIRD, JEFFREY	TEACHER	\$90,326.79	\$0.00
LAM, ROBIN	TEACHER	\$80,825.83	\$0.00
LANCASTER, CINDY	TEACHER	\$90,188.54	\$319.00
LANGSTON, JANET	VICE PRINCIPAL	\$99,999.60	\$2,019.72
LANGSTRAAT, PIETER	SUPERINTENDENT OF SCHOOLS	\$197,510.60	\$12,001.53
LAROUCHE, DONNA	TEACHER	\$80,967.76	\$0.00
LARSEN, BENULA	TEACHER	\$88,761.65	\$226.00
LASER, DEBRA	ASSOCIATE SECRETARY-TREASURER	\$103,145.74	\$5,872.13
LE BLANC, DEBRA	MANAGER, PAYROLL AND BENEFITS	\$134,673.39	\$3,962.03
LEDUC, RHONDA	TEACHER	\$89,671.19	\$0.00
LEE, MICHELLE	TEACHER	\$80,709.37	\$0.00
LEISCHNER, MARK	TEACHER	\$86,621.85	\$0.00
LEMON, ALEX	TEACHER	\$81,591.38	\$0.00
LENO, LAURA	TEACHER	\$80,989.49	\$0.00
LEROUX, SOPHIE	TEACHER	\$76,466.43	\$0.00
LEVESQUE, GABRIEL	TEACHER	\$87,459.01	\$0.00
LIDDELL, RACHEL	TEACHER	\$83,311.67	\$319.00
LIDSTONE, MARIANNE	TEACHER	\$79,688.95	\$0.00
LIENARD-BOISJOLI, BYRON	TEACHER	\$79,096.34	\$0.00
LILYHOLM, ROBERT	TEACHER	\$86,300.49	\$0.00
LINNELL, DEBORAH	TEACHER	\$80,224.42	\$0.00
LOUGHTON, JACQUELINE	TEACHER	\$96,493.14	\$699.53
LOUKES, JEFFREY	TEACHER	\$88,124.06	\$0.00



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE**  
**(IN EXCESS OF \$75,000)**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
LOVERIDGE, DAVID	DIRECTOR, FACILITIES SERVICES	\$123,285.90	\$4,037.02
LUCHIES, KEVIN	PRINCIPAL	\$119,320.85	\$21.05
LUMB, ROBERT	MANAGER, BUILDING SYSTEMS	\$91,547.39	\$3,435.78
LUNDGREN, KRISTEN	TEACHER	\$87,398.61	\$0.00
LUNT, FIONA	TEACHER	\$78,895.97	\$20.00
LUTNER, JULIE	DIRECTOR OF FINANCE, BUDGETS AND FINANCIAL REPORTING	\$107,586.88	\$6,137.41
MACDONALD, JENNIFER	VICE PRINCIPAL	\$101,669.34	\$0.00
MACDONALD, SUZANNE	TEACHER	\$88,217.11	\$0.00
MACEWAN, KAREN	PRINCIPAL	\$109,838.48	\$1,236.95
MACFARLANE, MICHELLE	PRINCIPAL	\$111,830.52	\$1,035.65
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$118,687.95	\$2,281.65
MACISAAC, MELANIE	TEACHER	\$87,459.02	\$154.20
MACKENZIE, CAROLINE	TEACHER	\$82,387.14	\$0.00
MACKENZIE, TREVOR	TEACHER	\$79,628.08	\$0.00
MACKIE, CAROLE	TEACHER	\$80,351.47	\$0.03
MADDERN, METTHEA	TEACHER	\$80,512.62	\$319.00
MAI, ANNEMARIE	TEACHER	\$88,940.96	\$353.52
MAILHIOT, DALE	TEACHER	\$95,289.26	\$0.00
MAKAROFF, CATHERINE	TEACHER	\$78,413.54	\$0.00
MANN, STEPHANIE	TEACHER	\$85,860.45	\$0.00
MANN, TARJEET	PRINCIPAL	\$112,251.49	\$0.00
MANNING, PAULA	TEACHER	\$81,121.08	\$0.00
MARCHANT, DANA	ALLIED SPECIALIST	\$78,593.44	\$2,770.19
MARCHI, JEFF	TEACHER	\$88,814.70	\$0.00
MARCZYK, LISA	TEACHER	\$79,655.92	\$319.00
MARGETTS, MARLA	PRINCIPAL	\$110,393.97	\$1,058.37
MARKS, TIM	TEACHER	\$80,877.04	\$240.00
MARLEY, EMMA	VICE PRINCIPAL	\$99,673.28	\$2,554.51
MARTA, LISA	TEACHER	\$80,864.75	\$0.00
MARTA, STEPHEN	TEACHER	\$79,634.10	\$0.00
MARTIN, JENNIFER	TEACHER	\$88,629.48	\$1,080.04
MARTINIUK, ADELE	TEACHER	\$81,002.00	\$317.40
MASINI, DAVID	TEACHER	\$80,886.82	\$0.00
MATHESON, GAYLE	TEACHER	\$80,511.15	\$0.00
MAWHINNEY, MELISSA	TEACHER	\$76,291.80	\$273.60
MAXIMICK, LORNA	TEACHER	\$89,117.05	\$423.34
MAXWELL, AARON	VICE PRINCIPAL	\$103,463.49	\$1,312.50
MAXWELL, KWYN	TEACHER	\$88,531.74	\$0.00
MAY, FIONA	TEACHER	\$90,313.74	\$319.00
MAZZA, MICHAEL	TEACHER	\$87,495.10	\$0.00
MCBURNEY, NITA	EXECUTIVE ASSISTANT	\$85,219.99	\$41.31
MCCARTHY, DAVID	TEACHER	\$80,285.68	\$0.03
MCCARTNEY, LEANNE	TEACHER	\$86,689.32	\$0.00
MCCARTNEY, SEAN	PRINCIPAL	\$110,302.52	\$1,307.50
MCDONALD, CHRIS	TEACHER	\$79,634.16	\$0.00
MC GEE, KATRINA	TEACHER	\$79,346.68	\$359.04
MCINNES, CHRISTINE	TEACHER	\$80,785.28	\$0.00
MCKAY, BEVERLY	TEACHER	\$86,254.79	\$0.00
MCKAY, MARTHA	TEACHER	\$77,276.15	\$701.10
MCKEAN, ALEXIS	TEACHER	\$78,978.24	\$68.04
MCKEAN, DANIEL	TEACHER	\$80,316.82	\$0.00
MCLAREN, GRAHAM	TEACHER	\$80,952.14	\$319.00
MCLAUGHLIN, SARAH	TEACHER	\$80,909.83	\$0.00
MCMASTER, ELIZABETH	VICE PRINCIPAL	\$106,935.64	\$1,870.93
MCMILLAN, DANNY	TEACHER	\$80,257.40	\$0.00
MCTAVISH-HAHN, LAURA	TEACHER	\$87,604.93	\$319.00
MCVIE, ELAINE	PRINCIPAL	\$111,884.30	\$734.04
MEAD, KATHY	TEACHER	\$80,429.53	\$778.35

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE**  
**(IN EXCESS OF \$75,000)**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
MEILLEUR, MARGO	TEACHER	\$87,525.58	\$425.00
MELDRUM, EDWARD	TEACHER	\$84,144.58	\$0.00
MELVIN, ELLEN	TEACHER	\$90,150.54	\$0.00
MERNER, CHRISTINE	MANAGER, OCCUPATIONAL HEALTH AND SAFETY	\$80,683.61	\$1,847.85
MILLER, DANIELLE	TEACHER	\$76,481.80	\$4.20
MILLIKEN, EMMA	TEACHER	\$77,994.66	\$0.00
MITCHELL, GORDON	PRINCIPAL	\$118,992.60	\$296.50
MITCHELL, JEFFREY	PRINCIPAL	\$113,093.33	\$1,206.74
MITCHELL, JOANNE	ALLIED SPECIALIST	\$86,718.08	\$1,204.79
MITCHELL, NATALIA	TEACHER	\$80,385.26	\$319.00
MONTES MOORHOUSE, MADDISON	TEACHER	\$79,001.46	\$0.00
MONTGOMERY, DONNA	TEACHER	\$79,638.67	\$319.00
MOORE, ALISSA	VICE PRINCIPAL	\$96,888.06	\$3.00
MOORE, AUDREY	TEACHER	\$91,364.55	\$58.31
MOREAU, JOYCE	TEACHER	\$88,724.60	\$0.00
MOREAU, LEAH	VICE PRINCIPAL	\$107,344.68	\$733.75
MORRIS, MICHAEL	TEACHER	\$76,493.72	\$0.00
MORSON, MICHELLE	TEACHER	\$84,613.46	\$0.00
MOWAT, CAROL	TEACHER	\$78,351.71	\$0.00
MUELLER, ANDREA	TEACHER	\$83,776.28	\$0.00
MULLEN, CLARE	TEACHER	\$78,937.93	\$0.00
MURPHY, WANDA	TEACHER	\$88,792.66	\$200.00
MURRAY, CHRISTIAN	TEACHER	\$80,915.34	\$20.00
MURRAY, PAMELA	TEACHER	\$88,852.62	\$0.00
MYLES, SUNNY	TEACHER	\$87,765.16	\$185.12
MYLES, WILLIAM	TEACHER	\$88,515.63	\$0.00
NAST, RYAN	TEACHER	\$90,326.13	\$319.00
NAUGHTON, NADINE	PRINCIPAL	\$117,160.81	\$425.00
NAULT, LAURA	TEACHER	\$80,437.68	\$0.00
NEAL, BRYAN	TEACHER	\$83,455.12	\$95.00
NELSON, CATHARINE	TEACHER	\$75,733.33	\$0.00
NELSON, NELLA	COORDINATOR, ABORIGINAL NATIONS EDUCATION	\$105,859.45	\$2,072.30
NEUDORF, SHERRI	TEACHER	\$77,943.78	\$0.00
NEVES, COLLEEN	TEACHER	\$82,659.03	\$0.00
NEWELL, DAVID	TEACHER	\$92,120.12	\$650.01
NICKERSON, CAREY	DISTRICT VICE PRINCIPAL, LEARNING TEAM	\$97,498.42	\$5,155.07
NICOLSON, JOANNE	TEACHER	\$80,339.15	\$319.00
NIGH, CHERYL	TEACHER	\$82,902.46	\$0.00
NOLAN, JAIME	TEACHER	\$76,125.38	\$0.00
NORRIS, AARON	VICE PRINCIPAL	\$97,396.12	\$1,699.54
NORRIS-JONES, DEAN	TEACHER	\$96,971.33	\$200.00
NUGENT, JOY	VICE PRINCIPAL	\$89,632.60	\$0.00
NYHAN, KELLY	TEACHER	\$77,765.34	\$0.00
O'CONNOR, BRENNAN	PRINCIPAL	\$113,498.67	\$953.00
O'DORNAN, SHARON	SPEECH AND LANGUAGE PATHOLOGIST	\$87,061.85	\$714.00
O'KEEFE, MARCY	TEACHER	\$84,011.61	\$0.00
O'RYAN, JENNIFER	TEACHER	\$88,754.63	\$0.00
ONUMA, JODY	TEACHER	\$88,802.51	\$0.00
ORAAS, KAREN	TEACHER	\$88,089.01	\$2.70
ORME, GEOFFREY	TEACHER	\$88,809.25	\$212.50
OTTENBREIT, SUSAN	VICE PRINCIPAL	\$89,835.46	\$1,312.50
OWEN, JASON	TEACHER	\$80,370.85	\$136.95
OWEN, LISA	TEACHER	\$75,565.17	\$30.00
PACKFORD, KEN	TEACHER	\$82,301.94	\$0.00
PANTALEO, PAUL	TEACHER	\$88,795.20	\$0.00
PARENT, EDWARD	TEACHER	\$80,119.41	\$0.00
PARIS, MARIE	VICE PRINCIPAL	\$99,650.07	\$96.60
PARKER, AARON	PRINCIPAL	\$112,262.19	\$956.90

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE**  
**(IN EXCESS OF \$75,000)**

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

NAME	POSITION	REMUNERATION	EXPENSES
PARKER, CHRISTOPHER	TEACHER	\$80,257.19	\$0.00
PARKER, ROB	PRINCIPAL	\$118,547.90	\$258.47
PARKINSON, DONNA	TEACHER	\$82,395.02	\$1,849.51
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$97,439.92	\$212.00
PEDDIE, MEGAN	TEACHER	\$81,181.09	\$319.00
PELLETIER, CHRISTINA	TEACHER	\$78,813.57	\$822.93
PENNELL, EDWARD	DIRECTOR, INFORMATION TECHNOLOGY	\$121,913.01	\$5,816.45
PENTY, ALAN	TEACHER	\$81,961.52	\$0.00
PERRY, NAOMI	TEACHER	\$76,440.63	\$0.00
PETERSON, ALISON	TEACHER	\$88,417.48	\$319.00
PETROVIC, SHANNON	TEACHER	\$84,236.51	\$0.00
PICK, RENEE	PRINCIPAL	\$112,973.27	\$0.00
PICKWICK, TERRA	TEACHER	\$80,554.36	\$56.23
PIERCY, DAVID	TEACHER	\$88,124.92	\$0.00
PIERIK, TINA	PRINCIPAL	\$119,014.16	\$3,218.05
PIGGOTT, CAROLINE	TEACHER	\$79,627.38	\$319.00
PILLAY, KOGIE	TEACHER	\$84,841.03	\$0.00
PITE, AARON	TEACHER	\$80,961.04	\$319.00
PITRE, PHILLIP	VICE PRINCIPAL	\$107,077.01	\$3.00
PLINT, VIVIAN	TEACHER	\$80,857.76	\$0.00
POHL, BRENDA	TEACHER	\$87,494.91	\$320.00
POIRIER, TIFFANY	DISTRICT VICE PRINCIPAL, LEARNING TEAM	\$99,560.63	\$4,633.41
POLSON, AMANDA	VICE PRINCIPAL	\$103,483.74	\$839.75
POMMELET, COLLEEN	TEACHER	\$80,890.28	\$0.00
PONCHET, THIERRY	TEACHER	\$81,761.12	\$0.00
POPOVIC, DARINKA	TEACHER	\$90,227.16	\$319.00
POSTLE, MELANIE	VICE PRINCIPAL	\$99,650.01	\$2,649.05
POULAIN, LOUIS	TEACHER	\$79,708.87	\$0.00
POWELL, LORRAINE	TEACHER	\$81,331.70	\$414.75
POWELL, SEAN	PRINCIPAL	\$109,169.14	\$480.10
POY, GREGORY	TEACHER	\$90,045.86	\$319.00
PRATT, ROSANNE	TEACHER	\$83,753.64	\$0.00
PRESTON-BAIN, MARVELLA	DISTRICT PRINCIPAL, INCLUSIVE LEARNING	\$110,988.43	\$12,498.21
PRETTY, BRETT	TEACHER	\$86,674.78	\$175.00
PRICE, STEVEN	TEACHER	\$92,132.55	\$775.00
PRIESTLEY, NICOLA	TEACHER	\$82,724.98	\$5,376.87
PSAILA, KEITH	TEACHER	\$80,968.75	\$0.00
PSAILA, LYNDA	TEACHER	\$79,709.56	\$0.00
PUCKETT, MELISSA	TEACHER	\$79,545.08	\$0.00
PUGH, ALISON	TEACHER	\$87,458.97	\$0.00
PULLAN, MIILA	TEACHER	\$87,478.86	\$0.00
QUAST, BRADY	TEACHER	\$95,761.92	\$0.00
QUAST, JEREMY	TEACHER	\$95,726.09	\$0.00
QUAST, VANESSA	TEACHER	\$78,662.06	\$0.00
RACANSKY, BETH	TEACHER	\$82,387.14	\$0.00
RACANSKY, PETER	TEACHER	\$80,316.15	\$0.00
RAO, ASHA	TEACHER	\$89,824.50	\$0.00
RATSOY, CARL	TEACHER	\$86,674.81	\$0.00
RAVENHILL, DAVID	TEACHER	\$82,298.60	\$97.50
RAWSON, DENVER	TEACHER	\$76,407.64	\$0.00
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$89,493.61	\$0.00
REID, KARI	TEACHER	\$88,904.35	\$221.21
REID, MICHELLE	TEACHER	\$80,935.81	\$319.00
REINTJES, MIKKI	TEACHER	\$88,089.01	\$0.01
RENAULT, RICHARD	MANAGER, BUILDING OPERATIONS	\$95,548.12	\$4,832.36
RENYARD, TAMMY	PRINCIPAL	\$121,059.57	\$4,116.07
REYNOLDS, SEAN	TEACHER	\$87,788.45	\$0.00
RICHARDSON, ANDREW	TEACHER	\$80,854.42	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

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

NAME	POSITION	REMUNERATION	EXPENSES
RICHARDSON, DONNA	TEACHER	\$87,459.01	\$4.77
RICHEY, TRAVIS	TEACHER	\$79,596.07	\$0.00
RIEMER, LINDA	TEACHER	\$79,595.10	\$0.00
RIMMER, KELLY	TEACHER	\$80,256.54	\$530.00
ROBERTS, ANITA	TEACHER	\$86,783.62	\$0.00
ROBERTS, COLIN	DIRECTOR, HUMAN RESOURCES	\$124,095.83	\$954.75
ROBERTS, LAURINDA	TEACHER	\$79,729.84	\$0.00
ROBERTS, VICKI	VICE PRINCIPAL	\$99,385.10	\$846.66
ROBERTSON, JESSICA	TEACHER	\$75,043.62	\$319.00
ROBINSON, AXEL	TEACHER	\$79,807.83	\$319.00
ROBINSON, TRISH	TEACHER	\$90,790.68	\$0.00
ROLSTON, CHERYL	VICE PRINCIPAL	\$95,653.72	\$794.00
ROSENBERG, PETER	TEACHER	\$79,520.06	\$0.00
ROSS, ARTHUR	TEACHER	\$87,494.56	\$0.00
ROSS, BEVERLEY	TEACHER	\$80,314.93	\$0.00
ROSS, DARLENE	TEACHER	\$90,170.83	\$0.00
ROSS, DIANNE	TEACHER	\$80,701.48	\$0.00
ROSS, JEREMY	TEACHER	\$81,462.04	\$0.00
ROSS, LINDSAY	TEACHER	\$87,756.27	\$0.00
ROSS, PADDY	TEACHER	\$82,377.18	\$663.75
ROSS, TANYA	TEACHER	\$84,293.04	\$792.95
ROSSATO, LOREDANA	TEACHER	\$80,224.42	\$0.00
ROSSATO, MARIZA	TEACHER	\$80,224.45	\$0.00
ROUX, FRANCOISE	TEACHER	\$88,191.47	\$0.00
RUD, LANA F	TEACHER	\$79,627.98	\$99.60
RUTHERFORD, SCOTT	TEACHER	\$82,436.79	\$0.00
SACKER-VAN GESSEL, ROBIN	TEACHER	\$88,754.44	\$0.00
SAKIYAMA, DALE	TEACHER	\$80,427.78	\$0.00
SAMUELSON, SCOTT	TEACHER	\$88,867.42	\$319.00
SANBORN, ANDREA	TEACHER	\$82,070.19	\$0.00
SANCHEZ, ANGELA	TEACHER	\$88,507.30	\$598.98
SANDERSON, CINDY	PRINCIPAL	\$112,958.57	\$405.00
SANSCHAGRIN, JENNIFER	TEACHER	\$81,168.00	\$0.00
SAPSFORD, BARBARA	TEACHER	\$88,978.92	\$0.00
SAPSFORD, PAUL	TEACHER	\$80,968.20	\$0.00
SARTON, KATHLEEN	TEACHER	\$80,381.91	\$10.00
SCALAPINO, LISA	ALLIED SPECIALIST	\$93,439.52	\$405.09
SCHAEFER, JEFFREY	TEACHER	\$88,620.91	\$0.00
SCHIPPERS, MARK	TEACHER	\$88,179.23	\$0.00
SCHLAPPNER, CARRIE	VICE PRINCIPAL	\$94,326.18	\$1,421.30
SCHROEDER, TODD	TEACHER	\$80,674.23	\$0.00
SCHWAB, CLARK	TEACHER	\$91,811.94	\$0.00
SCHWARZ, RENE	TEACHER	\$80,968.78	\$0.00
SCIGLIANO, FRANK	TEACHER	\$86,900.58	\$0.00
SCIGLIANO, LUCIANO	PRINCIPAL	\$119,041.21	\$1,960.45
SCOTNEY, CATHERINE	TEACHER	\$86,776.19	\$0.00
SCOTT, JENNIFER	TEACHER	\$80,170.21	\$96.55
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$81,804.35	\$319.00
SEABERG, MICHA	TEACHER	\$88,861.06	\$0.00
SEABERG, VICKY	TEACHER	\$88,754.85	\$0.00
SEKHA, BALRAJ	TEACHER	\$80,919.57	\$0.00
SENKO, MONIQUE	VICE PRINCIPAL	\$95,728.46	\$0.00
SHANNON, LIA	TEACHER	\$84,970.23	\$150.00
SHARP, DEANNE	TEACHER	\$94,991.70	\$0.00
SHEFFER, LOUISE	DIRECTOR, LEARNING TEAM	\$121,661.07	\$6,485.64
SHEFFER, MICHAEL	TEACHER	\$81,611.41	\$865.74
SHERRINGTON, JENNIFER	TEACHER	\$76,380.96	\$0.00
SHERSTOBITOFF, TAMMY	VICE PRINCIPAL	\$106,886.19	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
SHIAU, HENRY	TEACHER	\$84,893.27	\$0.00
SHIRES, ANDREW	TEACHER	\$79,594.42	\$0.00
SHLAKOFF, LYNN	TEACHER	\$76,946.14	\$0.00
SHORTREED, DAVID	DISTRICT VICE PRINCIPAL, EDUCATIONAL TECHNOLOGY	\$104,577.46	\$3,359.60
SHORTT, CHARMAINE	TEACHER	\$85,941.98	\$0.00
SHORTT, DAVID	TEACHER	\$80,886.48	\$0.00
SHOWERS, SONDR	TEACHER	\$79,680.60	\$444.79
SHRUBSOLE, DEREK	TEACHER	\$88,866.77	\$0.00
SIMMONDS, KATHLEEN	VICE PRINCIPAL	\$83,721.66	\$1,631.50
SIMONSON, ERIC	TEACHER	\$78,488.71	\$0.00
SITAR, ISTVAN	TEACHER	\$89,520.23	\$0.00
SIVERTSON, GREG	TEACHER	\$85,999.26	\$0.00
SKINNER, ANDREA	TEACHER	\$88,228.74	\$0.00
SMALL, JENNIFER	TEACHER	\$79,973.08	\$319.00
SMITH, SANDY	TEACHER	\$84,576.15	\$26.58
SMITH, SCOTT	PRINCIPAL	\$111,962.34	\$265.78
SMITH, SHELLEY	TEACHER	\$88,161.27	\$319.00
SMITH, SUSAN	TEACHER	\$87,293.96	\$0.00
SMITH, TERRI	PRINCIPAL	\$108,833.45	\$1,416.73
SMITH, W DARREN	TEACHER	\$88,754.67	\$0.00
SNOW, JOANNA	PRINCIPAL	\$114,399.01	\$250.00
SOLECKI, SUSANNA	TEACHER	\$82,638.17	\$0.00
SOLES, JIM	MANAGER, CAPITAL PROGRAM	\$106,720.35	\$2,520.00
SOMERS, EDWARD	TEACHER	\$90,524.05	\$110.00
SORBOE, GLENN	TEACHER	\$86,747.01	\$0.00
SORENSEN, JODI	TEACHER	\$93,905.12	\$0.00
SOWARD, SANDRA	TEACHER	\$90,569.14	\$234.67
SPAHAN, FRANCINE	TEACHER	\$76,434.84	\$14.93
SPARROW, DENISE	TEACHER	\$81,346.53	\$414.75
SPRAY, TIM	TEACHER	\$90,326.64	\$0.00
SPRIGG, RICHARD	TEACHER	\$94,107.09	\$595.00
STAR, MICHAEL	TEACHER	\$95,211.41	\$0.00
STEAD, NICOLE	TEACHER	\$87,243.99	\$74.76
STEELE, REBECCA	TEACHER	\$97,145.94	\$429.45
STEEVES, NICOLE	TEACHER	\$88,251.04	\$0.00
STEVENS, MANDY	TEACHER	\$88,866.30	\$0.00
STEVENS, RYAN	TEACHER	\$86,709.57	\$251.10
STEVENS, SHELLEY	TEACHER	\$85,310.92	\$251.10
STEVENSON, KIMBERLEY	TEACHER	\$77,711.80	\$319.00
STEVENSON, PAUL	VICE PRINCIPAL	\$104,251.36	\$246.40
STRIDE, KATRINA	ASSOCIATE SECRETARY-TREASURER	\$78,527.43	\$2,358.90
STROM, KIMBERLEY	TEACHER	\$92,424.51	\$0.00
STRONG, NICOLE	TEACHER	\$82,829.43	\$319.00
SUTTON, TRENA	TEACHER	\$88,121.06	\$0.00
SWAN, LINDSAY	VICE PRINCIPAL	\$99,088.99	\$1,647.73
SZATMARY, STEVE	TEACHER	\$81,738.03	\$0.00
TAGGART, AMY	TEACHER	\$83,269.83	\$0.00
TAGGART, ROXANNE	TEACHER	\$89,696.50	\$319.00
TAGHAOUSSI, MARC	TEACHER	\$86,797.06	\$136.95
TAUSON, AL	TEACHER	\$80,907.58	\$0.00
TAYLOR, BARBARA	VICE PRINCIPAL	\$99,163.98	\$1,159.04
TESSEMAKER, JOCELYN	TEACHER	\$79,034.93	\$319.00
TETRAULT, LISE	TEACHER	\$88,764.16	\$0.00
TEVAARWERK, KATHERINE	TEACHER	\$87,496.65	\$0.00
THATCHER, GORDON	TEACHER	\$88,378.23	\$45.00
THOMAS, SCOTT	PRINCIPAL	\$111,984.30	\$999.33
THOMPSON, DONNA	VICE PRINCIPAL	\$98,527.41	\$938.52
THOMPSON, THOMAS	VICE PRINCIPAL	\$99,076.05	\$2,048.43
THORNBUR, SARAH	TEACHER	\$83,082.14	\$319.00
THORNTON, KEELY	TEACHER	\$86,189.42	\$0.00
THURBIDE, CAMERON	TEACHER	\$80,558.49	\$0.00
TISSARI, JANET	TEACHER	\$85,450.58	\$0.00
TOLEIKIS, STEVEN	TEACHER	\$88,689.60	\$319.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

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

NAME	POSITION	REMUNERATION	EXPENSES
TOMPKINS, MARYLOU	TEACHER	\$81,926.42	\$319.00
TRENCHARD, LEANN	TEACHER	\$88,816.76	\$7.66
TRINH, AI LINH	TEACHER	\$90,194.82	\$513.00
TROFIMUK, MARYANNE	PRINCIPAL	\$118,973.58	\$414.75
TROUGHTON, MICHELLE	VICE PRINCIPAL	\$106,265.87	\$50.00
TROZZO, CINDY	TEACHER	\$80,224.43	\$0.00
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERNATIONAL STUDENT PROGRAM	\$109,966.30	\$4,205.53
TURNBULL, THOMAS	TEACHER	\$81,766.23	\$100.00
TYRRELL, RACHELLE	TEACHER	\$75,989.82	\$0.00
UYEDA, CLAYTON	TEACHER	\$79,597.91	\$0.00
VAN DUYVENVOORDE, JEANNY	TEACHER	\$80,299.85	\$0.00
VAN MOLL, ERIC	TEACHER	\$76,155.87	\$0.00
VARGA, LYNN	TEACHER	\$88,387.58	\$0.00
VARGAS, DAVID	TEACHER	\$77,071.05	\$0.00
VERHAGEN, MICHAEL	TEACHER	\$80,980.08	\$409.50
VINGO, MICHELLE	TEACHER	\$83,209.68	\$0.00
VITALE, WILLIAM	TEACHER	\$84,377.97	\$273.50
VON TIGERSTROM, MAUREEN	TEACHER	\$78,199.44	\$0.00
VRANJES, TOMO	TEACHER	\$89,570.80	\$0.00
WALASEK, JASON	TEACHER	\$85,010.88	\$0.00
WALKER, OMDREA	TEACHER	\$93,450.65	\$0.00
WALKER, ROSS	MANAGER, CAPITAL PLANNING AND IMPEMENTATION	\$103,835.80	\$1,313.00
WALKER, WILLIAM	TEACHER	\$80,119.42	\$0.00
WALLACE, SEAN	TEACHER	\$83,623.16	\$0.00
WALSH, MARK	SECRETARY-TREASURER	\$164,156.11	\$6,788.65
WALSH-ANSTEY, MICHELLE	TEACHER	\$80,415.66	\$1.50
WALTON, CAROL	TEACHER	\$88,156.61	\$1,523.17
WARDLE, TANYA	TEACHER	\$87,829.47	\$0.00
WARRENDER, CONNIE	TEACHER	\$87,459.02	\$87.95
WAUTHY, JAMES	TEACHER	\$80,257.27	\$0.00
WEAR, LARA	TEACHER	\$88,089.02	\$0.00
WEAVER, JEFFERY	TEACHER	\$87,607.89	\$0.00
WEHNER, DENISE	DISTRICT VICE PRINCIPAL, ENGLISH LANGUAGE LEARNING	\$98,362.80	\$1,458.87
WEIR, HEATHER	TEACHER	\$90,745.13	\$0.00
WELBY, SEAN	TEACHER	\$80,294.61	\$0.00
WELSH, ELIZABETH	ALLIED SPECIALIST	\$86,511.68	\$0.00
WEST, ALISON	TEACHER	\$85,735.57	\$10.77
WEST, GWYNETH	TEACHER	\$85,403.57	\$0.00
WESTBY, LEOLA	TEACHER	\$80,109.23	\$319.00
WESTCOTT, STEPHEN	TEACHER	\$80,257.48	\$0.00
WESTERGARD, CHERYL	TEACHER	\$88,192.46	\$1,034.79
WESTON, JOHN	TEACHER	\$78,319.91	\$0.00
WHEELER, STEWART	TEACHER	\$90,173.60	\$1,165.00
WHITFIELD, WILLIAM	TEACHER	\$79,816.92	\$0.00
WHITTAM, LYNDA	PRINCIPAL	\$112,446.50	\$2,098.83
WHITTEN, DEBORAH	ASSOCIATE SUPERINTENDENT	\$133,922.93	\$9,385.24
WIEDEMAN, KRISTIN	TEACHER	\$90,377.77	\$43.05
WIGNALL, CHRISTOPHER	TEACHER	\$85,559.80	\$0.00
WIGNALL, JENNIFER	TEACHER	\$91,443.17	\$0.00
WILLIAMS, ALAN	TEACHER	\$80,887.00	\$0.00
WILSON, DOUGLAS	TEACHER	\$80,948.75	\$0.00
WILTON, DEANNA	TEACHER	\$80,478.59	\$0.00
WINKLER, SARAH	VICE PRINCIPAL	\$88,569.53	\$578.98
WOOD, SHAWNA	TEACHER	\$82,695.44	\$0.00
WOODLAND, JUDITH	TEACHER	\$77,036.11	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**SCHEDULE SHOWING REMUNERATION AND EXPENSES PAID IN RESPECT OF EACH EMPLOYEE  
(IN EXCESS OF \$75,000)**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
WOOSTER, ELAINE	VICE PRINCIPAL	\$84,195.61	\$319.00
WORSLEY, HARRISON	TEACHER	\$79,676.28	\$0.00
WRIGHT, COREY	TEACHER	\$86,331.78	\$107.47
YOUNG, DAVID	TEACHER	\$88,785.84	\$0.00
ZARUK, JILLIAN	TEACHER	\$88,479.95	\$0.00
ZUCKO, VINI	TEACHER	\$78,485.96	\$319.00
ZUMACH, KIMBERLY	TEACHER	\$90,037.48	\$490.00
<b>TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000</b>		<b>\$65,447,820.17</b>	<b>\$402,370.39</b>
<b>TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS</b>		<b>\$82,708,788.16</b>	<b>\$263,202.63</b>
<b>TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS</b>		<b>\$148,156,608.33</b>	<b>\$665,573.02</b>
<b>CONSOLIDATED TOTAL - REMUNERATION PAID</b>		<b>\$148,345,481.61</b>	<b>\$680,000.63</b>
<b>EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN</b>			<b>\$7,871,057.96</b>

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2017**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were two severance agreements made between School District No. 61 (Greater Victoria) and its non-unionized employees during fiscal year 2016-2017. Both agreements were for two weeks' salary.



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**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	\$35,474.41
A R MOWER & SUPPLY LTD	\$49,436.35
ACACIA LANDSCAPE INC	\$95,124.76
ACME SUPPLIES LTD	\$460,528.82
AMAZON.COM	\$144,082.56
AMERESCO ASSET SUSTAINABILITY	\$81,913.17
ANDREW SHERET LTD	\$65,368.23
APEX STEEL & GAS LTD	\$670,813.10
APPLE CANADA INC	\$560,739.70
ARCHIE JOHNSTONE PLUMBING & HEATING	\$135,619.03
ARI FINANCIAL SERVICES T46163	\$43,609.51
ASCA OFFICE SOLUTIONS	\$88,496.47
ATHLONE TRAVEL (OAK BAY) LTD	\$58,142.86
BARAGAR ENTERPRISES LTD	\$30,056.25
BARTLE & GIBSON CO LTD	\$73,251.34
BARTLETT TREE EXPERTS	\$52,620.75
BC FERRIES	\$78,072.35
BC HAZMAT MANAGEMENT LTD	\$30,807.14
BC HYDRO & POWER AUTHORITY	\$1,736,035.01
BC SAFETY AUTHORITY	\$28,335.81
BCSTA	\$66,848.67
BOLEN BOOKS LTD	\$51,243.10
BOOSTER JUICE	\$35,589.37
BRAD COOK'S HI-PERFORMANCE HOCKEY	\$58,075.50
BRADLEY SHUYA ARCHITECT INC	\$617,227.55
BRASS AND WOODWIND SHOP	\$34,200.32
BRICKLOCK SURFACING & LANDSCAPING	\$47,759.25
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$366,926.50
CAMOSUN COLLEGE	\$347,877.23
CANON CANADA INC	\$166,980.02
CDN TIRE STORE	\$33,489.57
CHARTER TELECOM INC	\$481,258.89
CHEVRON CANADA LTD	\$220,894.18
CLOVERDALE PAINT INC	\$27,599.45
COASTAL INSTALLATIONS (PREFAB)	\$52,710.00
COLUMBIA INDUSTRIAL SUPPLIES	\$36,557.44
CONTI EVOLUTION	\$807,499.69
CORPORATION OF THE CITY OF VICTORIA	\$339,362.89
COSTCO WHOLESALE	\$115,588.49
CPS (CANADA) INC	\$31,597.08
CRESCENT BEACH PUBLISHING	\$34,300.87
DENBOW	\$61,985.76
DOLLARAMA	\$25,827.70
E B HORSMAN & SON HEAD OFFICE	\$27,879.06
EARLY LEARNING INC	\$29,027.25
EDU VICTORIA AGENCY LTD.	\$38,401.55
EDUCAN INSTITUTIONAL FURNITURE	\$144,298.58
EDUCATING NOW	\$87,507.95
EMCO CORPORATION	\$76,297.68
ESQUIMALT NATION	\$60,050.00
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,056,377.18
FAIRWAY MARKET	\$26,476.00
FARMER CONSTRUCTION LTD	\$2,747,182.57
FIGTREE VENTURES INC	\$66,209.92
FLYNN CANADA LIMITED	\$501,434.88

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**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
FOLLETT SCHOOL SOLUTIONS INC	\$35,861.20
FOLLETT SOFTWARE COMPANY	\$29,601.97
FOOD FOR THOUGHT CATERING LTD	\$29,092.85
FORTISBC ENERGY	\$774,994.41
FRIESENS	\$31,865.64
FUTUREBOOK PRINTING INC	\$52,877.35
GARDEN CITY TRANSPORTATION LTD	\$245,884.92
GARDEN CITY TREE AND LANDSCAPE	\$34,014.76
GARRAWAY, GARY	\$25,700.86
GFS CANADA COMPANY	\$66,261.96
H.L. DEMOLITION & WASTE MANAGE	\$299,220.86
HABITAT SYSTEMS INCORPORATED	\$112,905.44
HARRIS & COMPANY	\$74,413.56
HDR/CEI ARCHITECTURE ASSOCIATES INC	\$159,991.33
HEATHERBRAE BUILDERS CO LTD	\$885,420.99
HOMEWOOD HEALTH INC	\$85,334.26
HOT HOUSE PIZZA	\$43,289.90
HOULE ELECTRIC LIMITED	\$170,481.18
INNOV8 DIGITAL SOLUTIONS INC	\$308,113.90
ISLAND BLUEPRINT CO LTD	\$46,410.41
ISLAND ENVIRONMENTAL HEALTH & SAFETY LTD	\$77,712.28
ISLAND KEY COMPUTER LTD	\$2,157,058.37
ISLAND KEY SUPPLY	\$28,421.19
ISLAND TEMPERATURE CONTROLS LIMITED	\$89,407.23
ISLAND TRACTOR SUPPLY	\$63,035.59
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$97,312.44
JOSTENS	\$106,578.43
KEV SOFTWARE INC	\$155,295.68
LES HALL FILTER	\$30,211.11
LIN HAW INTERNATIONAL CO LTD	\$44,410.48
LONDON DRUGS	\$44,679.81
LONG & MCQUADE LIMITED	\$143,231.72
LUMBERWORLD OPERATIONS LTD	\$85,742.66
LVISSAA	\$98,207.91
MARATHON SURFACES INC	\$29,317.09
MCGRAW-HILL RYERSON LTD	\$26,849.13
MICHAELS #3501	\$33,077.54
MONK OFFICE SUPPLY LTD.	\$577,795.26
MT WASHINGTON ALPINE RESORT	\$56,519.77
MUNICIPAL PENSION PLAN	\$3,489,206.25
MUNROS BOOKSTORE LTD	\$32,084.35
MUSKOKA LANGUAGE INTERNATIONAL	\$275,971.55
NELSON EDUCATION LTD	\$76,339.88
NUMBER TEN ARCHITECTURAL GROUP	\$29,961.30
OAK BAY RECREATION	\$42,368.04
OAK BAY WATER DEPT	\$104,934.36
OJ COMPANY	\$42,637.28
OUT OF THE BLUE DESIGNS	\$225,652.49
PACIFIC BLUE CROSS	\$2,454,172.81
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	\$28,775.00
PACIFIC PAINT (BENJAMIN MOORE)	\$64,140.08
PALADIN SECURITY SYSTEMS LTD	\$88,633.02
PANAGO	\$51,134.99
PARKER JOHNSTON INDUSTRIES LTD	\$123,296.24
PASSION SPORTS	\$80,908.20
PEARSON EDUCATION CANADA	\$41,862.27
POWERSCHOOL CANADA ULC	\$156,637.04

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**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
PRINT ADVANTAGE MARKETING	\$26,230.84
PRISM ENGINEERING	\$51,064.13
PUBLIC EDUCATION BENEFITS TRUST	\$1,422,389.93
QM LP	\$53,246.55
RALMAX CONTRACTING LTD	\$36,406.16
REAL CANADIAN WHOLESALE CLUB	\$90,815.35
REIMER HARDWOODS LTD	\$56,554.20
RICHELIEU HARDWARE LTD	\$50,032.08
ROYAL STEWART LTD	\$88,493.73
SAANICH WATER DEPARTMENT	\$349,609.27
SAMUEL, SON & CO., LIMITED	\$27,352.67
SAVE ON FOODS	\$70,790.12
SCHOLASTIC CANADA LTD.	\$166,900.06
SCHOOL DISTRICT #23 (CENTRAL OKANAGAN)	\$52,078.85
SCHOOL DISTRICT #63 (SAANICH)	\$74,135.86
SCHOOL HOUSE TEACHING SUPPLIES	\$49,262.43
SCHOOLHOUSE PRODUCTS INC	\$227,151.02
SCHOOL SPECIALTY CANADA	\$26,404.75
SHANAHANS LIMITED	\$38,477.67
SHARE CANADA	\$27,103.86
SHARPS AUDIO VISUAL	\$111,346.34
SHELL ENERGY NORTH AMERICA (CA)	\$210,911.89
SKYLINE ATHLETICS INC	\$34,835.08
SOCCER WORLD	\$42,691.33
SOFTCHOICE LP	\$96,390.41
SONGHEES FIRST NATION	\$96,090.50
STAPLES STORE #64	\$54,543.86
STEPHEN MCNICHOLLS CONSULTING	\$120,855.00
STRATHCONA PARK LODGE	\$37,880.30
SUBWAY	\$43,132.98
SUNCORP VALUATIONS	\$43,575.00
SWING TIME DISTRIBUTORS	\$38,711.46
SYSCO VICTORIA INC	\$80,047.27
TEACHERS PENSION PLAN	\$13,568,767.70
TEAM SALES	\$73,698.03
TECH MECHANICAL LTD	\$370,970.25
TELUS	\$168,118.21
TELUS MOBILITY INC	\$123,846.02
TEXTHELP	\$29,079.23
THE HOME DEPOT #7074	\$34,321.92
THINKSPACE - ARCHITECTURE	\$77,406.67
THIRDWAVE BUS SERVICES	\$829,823.30
THRIFTY FOODS	\$218,397.56
THYSSENKRUPP VICTORIA	\$99,769.17
TIGH-NA-MARA SEASIDE SPA RESORT	\$26,640.98
TOP LINE ROOFING	\$687,486.45
TREMCO, A DIVISION OF RPM CANADA	\$50,367.09
TROY LIFE & FIRE SAFETY	\$28,863.49
TRUFFLES CATERING	\$778,116.05
TYCO INTEGRATED FIRE & SECURITY	\$30,599.32
UNITED LIBRARY SERVICES INC	\$82,030.08
UNIVERSITY OF VICTORIA	\$61,897.35
UPPER CANADA FOREST PRODUCTS LTD	\$50,263.58
VAN ISLE WATER SERVICES LTD	\$43,384.84
VANCOUVER ISLAND HEALTH AUTHORITY	\$445,429.70
VANCOUVER SCHOOL BOARD	\$40,302.50
VICTORIA FUJIYA FOODS	\$35,197.90

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2017**

**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
VICTORIA MOBILE RADIO LTD	\$28,584.19
VICTORIA NATIVE FRIENDSHIP CENTRE	\$99,223.75
VILLAGES PIZZA	\$51,327.85
WAL-MART	\$56,154.32
WASTE MANAGEMENT OF CANADA CORP	\$189,554.80
WAYMARK ARCHITECTURE INC	\$36,235.00
WESCO DISTRIBUTION-CANADA INC	\$230,807.56
WESTERN CAMPUS RESOURCES	\$34,471.89
WESTERN EQUIPMENT LTD	\$25,484.67
WESTERN ONE RENTALS & SALES	\$30,090.02
WESTJET	\$31,322.22
WILSONS TRANSPORTATION LTD	\$223,143.12
WOLSELEY CANADA INC	\$45,696.01
WORKSAFE BC	\$872,855.95
YMCA-YWCA OF VANCOUVER ISLAND	\$38,808.10
<b>TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	<b>\$52,250,434.14</b>
<b>TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>	<b>\$6,743,620.75</b>
<b>CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$58,994,054.89</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, 2017**

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

**SCHEDULED PAYMENTS**

Schedule of Remuneration and Expenses:	
Remuneration	\$ 148,345,482
Employee expenses	680,001
Employer portion of Employment Insurance Contributions and Canada Pension Plan	<u>7,871,058</u>
<i>Total - Schedule of Remuneration and Expenses</i>	\$ 156,896,540
Schedule of Payments for the Provision of Goods and Services	58,994,055
<b>CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS</b>	<b>\$ 215,890,595</b>

**FINANCIAL STATEMENT EXPENDITURES**

Operating Fund Expenditures	\$184,892,339
Trust Fund Expenditures	17,162,393
Capital Fund Expenditures	<u>13,064,988</u>
<b>CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES</b>	<b>\$ 215,119,720</b>
<b>DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES</b>	<b>\$ <u>770,875</u></b>

**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.