

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

Regular Board Meeting

Monday, September 24, 2018- 7:30 p.m.

**Tolmie Boardroom
556 Boleskine Road**

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



The Board of Education of School District No. 61 (Greater Victoria)
Regular Board Meeting, Monday, September 24, 2018 @ 7:30 p.m.
Tolmie Boardroom, 556 Boleskine Road

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.

- | | | |
|-------------|---|-----------|
| 7:30-7:35pm | A1. Approval of the Agenda | (p 01-04) |
| 7:35-7:55pm | A2. Approval of the Minutes | |
| | a) Approval of the June 25, 2018 Regular Board Minutes | (p 05-13) |
| | A3. Business arising from the Minutes | |
| | A4. Student Achievement | |
| | A5. District Presentations | |
| | a) Piet Langstraat – Recognition | |
| | b) 2017-2018 KPMG Financial Statements Presentation | |
| | c) Facilities Summer Update | |
| 7:55-8:15pm | A6. Community Presentations (5 minutes per presentation) | |
| | a) Matt Christie, GVTA, Inclusive Learning | |
| | b) Deb Swain, GVTA, Inclusive Learning | |
| | c) Katherine Tevaarwerk, GVTA, Inclusive Learning | |
| | d) Ryan Painter, Recovery Schools | |

B. CORRESPONDENCE

- B1. Letter from Minister of Transportation** (p 14)

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

B2. Letter from Minister of Education

(p 15-16)

8:15-8:20pm **C. TRUSTEE REPORTS**

C1. Chair's Report

C2. Trustees' Reports (2 minutes per verbal presentation)

8:20-8:45pm **D. BOARD COMMITTEE REPORTS**

D1. Education Policy and Directions Committee

- a) Minutes from the September 10, 2018 meeting – Information only (p 17-20)
- b) Recommended Motions:

That the Board of Education of School District No. 61 (Greater Victoria) approve the recommended motions from the September 10, 2018 Education Policy and Directions Committee meeting.

i) That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to strike a committee to develop a process to review the Strategic Plan in the fifth year of implementation (2019-2020).

ii) That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to provide a monthly report to trustees on students with special needs that specifies the number of incidents, as per each point: 1. Being asked to stay home; 2. Being sent home; 3. Being dropped off late and/or picked up early by bussing services; 4. Being excluded from field trips; 5. Being sent out of the regular classroom to the Resource Room, or Sensory /Isolation Room, or other space, if no breakout room is available.

iii) That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to ensure all absences be recorded appropriately for all students with special needs, including absences due to being asked to stay home, excluded from class field trips, or sent home due to lack of appropriate care.

iv) That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to survey schools each November regarding space pressures and use of resource, sensory and breakout rooms.

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

8:45-9:05pm

D2. Operations Policy and Planning Committee

- a) Minutes from the September 17, 2018 meeting – Information only (p 21-25)
- b) Recommended Motions:

That the Board of Education of School District No. 61 (Greater Victoria) approve the recommended motions from the September 17, 2018 Operations Policy and Planning Committee meeting.

- i) That the Board of Education of School District No.61 (Greater Victoria) adopt electronic meeting software effective November 2018 and direct the Superintendent to create an appropriate transition strategy for implementation. (p 26-27)
- ii) That the Board of Education of School District No. 61 (Greater Victoria) accept the report of the Advocacy Ad Hoc Committee. (p 28-29)
- iii) That the Board of Education of School District No. 61 (Greater Victoria) direct the Secretary-Treasurer to request access to \$80,154.59 of Ministry of Education Restricted Capital funding for the purpose of completing the water quality upgrade. (p 30)
- iv) That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to provide a report on the privacy and security of Google Apps for Education (GAPE) at the October 9, 2018 Operations Policy and Planning Committee meeting.

E. DISTRICT LEADERSHIP TEAM REPORTS

9:05-9:15pm

E1. Superintendent’s Report

- a) Monthly Report (p 31)
- That the Board of Education of School District No. 61 (Greater Victoria) receive the Superintendent’s report as presented.
- b) Trustee Questions (p 32)

9:15-9:45pm

E2. Secretary-Treasurer’s Report

- a) Monthly Report (p 33)
- That the Board of Education of School District No. 61 (Greater Victoria) receive the Secretary-Treasurer’s report as presented.
- b) Boundary Review Update (p 34-35)
 - c) 2016/2017 Audited Financial Statements (p 36-80)

That the Board of Education of School District No. 61 (Greater

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Victoria) approve the internally restricted surplus appropriation of \$16,859,357 as shown on Schedule 2 of the 2017-2018 Audited Financial Statements, being held for school level funds \$4,246,216 (Note A), unspent project budgets \$5,307,670 (Note B), purchase order commitments \$1,018,775 (Note C), and the previously approved budgeted surplus of \$3,900,000 (Note D).

That the Board of Education of School District No. 61 (Greater Victoria) approve the June 30, 2018 unrestricted operating surplus of \$2,386,696 (Note E) to be carried forward and \$46,980 applied towards the projected deficit of \$3,946,980 in 2018-2019 (\$3,900,000 carry forward approved; \$1,395,113 in April 2017, \$2,304,887 in September 2017, and \$200,000 in April 2018) and \$2,339,716 applied toward the projected deficit of \$5,500,000 in 2019-2020.

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$374,374 to Local Capital in 2017-2018 for the Student Device Replacement Reserve.

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$200,000 to Local Capital in 2017-2018 for the Technology 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, 2018; and that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to execute these statements, where applicable, on behalf of the Board.

- d) Statement of Financial Information (p 81-108)

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, 2017 to June 30, 2018.

9:45-10:00pm **F. QUESTION PERIOD** (15 minutes total)

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. The video can be viewed on the District website.



**The Board of Education of School District No. 61 (Greater Victoria)
June 25, 2018 Regular Board Meeting - Tolmie Boardroom, 556 Boleskine Road**

MINUTES

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

Administration:

Piet Langstraat, Superintendent of Schools, Shelley Green, Deputy Superintendent, Mark Walsh, Secretary-Treasurer, Deb Whitten, Associate Superintendent, Greg Kitchen, Associate Superintendent, Colin Roberts, Director, Human Resource Services, Jeff Davies, Director, International Student Program, Lisa McPhail, Communications Officer and Vicki Hanley, Recording Secretary

The meeting was called to order at 7:43 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.

Introductions were made around the board table.

A. COMMENCEMENT OF THE MEETING

A1. Approval of the Agenda

It was moved by Trustee Ferris and seconded:

That the June 25, 2018 Agenda be approved.

Motion Carried Unanimously

A2. Approval of the Minutes

a) It was moved by Trustee Watters and seconded:

That the May 28, 2018 Regular Board Minutes be approved.

Motion Carried Unanimously

A3. Business arising from the Minutes - None

A4. Student Achievement

a) Lindsay Johnson, District Pathways & Partnerships Coordinator, recognized students Ben, Brendan, Catherine and Raja-Lynn for their achievements in their respective trades apprenticeships and congratulated Tony for receiving a silver medal in car painting at the Skills Canada Competition. Lastly, Lindsay recognized Isaac for receiving a VICA Apprenticeship Scholarship Award.

A5. District Presentations

- a) Randi Falls, Principal at Oak Bay High School acknowledged Scott Alexander, a teacher in the District, for his achievement in receiving the Prime Minister's Award for Teaching Excellence.
- b) Student Representative and Mt. Douglas student, Natasha Thompson, introduced Ambassador Nicholas Kuhanga, who recently received an honorary Doctorate in Education at the University of Victoria. Ambassador Kuhanga spoke briefly about the education system in Tanzania.

A6. Community Presentations

- a) Luke Mari, Director of Development at Purdey Group, attended the board meeting to discuss a potential development on Fifth Street in the Hillside/Quadra area.
- b) Wendy Welch, Director of the Vancouver Island School of Art, attended the board meeting to discuss the future of the art school and the current lease.
- c) Brenda Pohl attended the board meeting on behalf of the GVTA to speak to Trustees about Shoreline Community School.
- d) Caitlin Branch attended the board meeting on behalf of the GVTA to speak to Trustees about Shoreline Community School.
- e) Sean Birdsell, a parent with children attending school in our District, attended the meeting to speak to Trustees about district presentations and posting them to our district website.

B. CORRESPONDENCE - None

C. TRUSTEE REPORTS

C1. Chair's Report

- a) Chair Loring-Kuhanga provided highlights of her activities and meetings over the past month including attending the Oak Bay High School graduation celebration.
- b) Chair Loring-Kuhanga acknowledged Trustees Ferris, Leonard, Orcherton, Nohr and Paynter on behalf of BCSTA with their Certificates of Recognition and pins.

C2. Trustees' Reports

- a) Trustee Watters presented the Gender & Sexuality Alliance Committee Report.
- b) Trustee Ferris presented the French Advisory Committee Report.
- c) Trustee McNally provided a report of her monthly activities as well as for the committees she was assigned to over the past year.

D. BOARD COMMITTEE REPORTS

D1. Education Policy and Directions Committee

- a) The June 4, 2018 meeting minutes were received for information.
- b) Trustee Nohr referred to the Education Policy and Directions meeting minutes and presented the following recommended motion.

That the Board of Education of School District No.61 (Greater Victoria) endorse mental health literacy and mental wellness as a priority area of focus for the Advocacy Ad Hoc Committee and task that committee with developing an action plan to be brought back to a future Education Policy and Directions Committee meeting.

Discussion ensued amongst the Trustees with a recommendation being made to amend the motion.

It was moved by Trustee Leonard and seconded:

That the motion "That the Board of Education of School District No.61 (Greater Victoria) endorse mental health literacy and mental wellness as a priority area of focus for the Advocacy Ad Hoc Committee and task that committee with developing an action plan to be brought back to a future Education Policy and Directions Committee meeting" be amended to include the words "for the entire school community" after the word "wellness."

Motion Carried Unanimously

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

That the Board of Education of School District No.61 (Greater Victoria) endorse mental health literacy and mental wellness, for the entire school community, as a priority area of focus for the Advocacy Ad Hoc Committee and task that committee with developing an action plan to be brought back to a future Education Policy and Directions Committee meeting.

Motion Carried Unanimously

D2. Operations Policy and Planning Committee

- a) The June 11, 2018 meeting minutes were received for information.
- b) Trustee Watters referred to the Operations Policy and Planning meeting minutes and presented the following recommended motion.

It was moved by Trustee McNally and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve #3 and #4 of the recommended motions from the June 11, 2018 Operations Policy and Planning Committee meeting.

Motion Carried Unanimously

Trustee Watters referred to the meeting minutes and presented the following recommended motion. Discussion ensued amongst the Trustees.

It was moved and seconded:

- i) That the Board of Education of School District No.61 (Greater Victoria) direct the Board Chair to form a working group to draft the Greater Victoria Foundation for Learning Bylaws in a manner that ensures that

the Foundation is at arms-length from the Board and return the draft to the October 9, 2018 Operations Policy and Planning Committee meeting.
Motion Carried

For: Trustees Ferris, Whiteaker, Watters, Loring-Kuhanga, Nohr, Paynter and Leonard

Against: Trustees McNally and Orcherton

Trustee Watters referred to the meeting minutes and presented the following recommended motion.

It was moved and seconded:

- ii) That the Board of Education of School District No.61 (Greater Victoria) approve in principle the new Policy 6163.7 *Classroom Pets* as amended and accept in principle the new Regulation 6163.7 *Classroom Pets* and send the draft policy and regulation to our stakeholders for comment to be returned to the October 9, 2018 Operations Policy and Planning Committee meeting.

Discussion ensued amongst the Trustees with a recommendation being made to amend Policy 6163.7 *Classroom Pets*.

It was moved by Trustee Ferris and seconded:

- ii) That the Board of Education of School District No.61 (Greater Victoria) delete section 3.2.3 “**During any emergency, drill, evacuation or otherwise**” from new Policy 6163.7 *Classroom Pets*.
Motion Carried

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

Further discussion ensued amongst the Trustees with a recommendation being made amend the motion by sending the draft policy and regulation to stakeholders prior to approving it in principle.

It was moved by Trustee Leonard and seconded:

- ii) That the motion “*That the Board of Education of School District No.61 (Greater Victoria) approve in principle the new Policy 6163.7 Classroom Pets as amended and accept in principle the new Regulation 6163.7 Classroom Pets and send the draft policy and regulation to our stakeholders for comment to be returned to the October 9, 2018 Operations Policy and Planning Committee meeting*” be amended to delete “*approve in principle*” and amend the date to “*December 10, 2018*”.
Motion Carried Unanimously

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

- ii) That the Board of Education of School District No.61 (Greater Victoria) send the new draft Policy 6163.7 *Classroom Pets* and draft Regulation 6163.7 *Classroom Pets* to our stakeholders for comment and to be returned to the December 10, 2018 Operations Policy and Planning Committee meeting.
Motion Carried Unanimously

- iii) It was moved by and seconded:
That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to request access to \$500,000 of Ministry of Education Restricted Capital for the initial planning of the SJ Willis upgrade.
Motion Carried Unanimously

- iv) It was moved and seconded:
That the Board of Education of School District No. 61 (Greater Victoria) review municipal committee assignments in light of the newly created municipal liaison roles, before the next Trustee assignments are made.
Motion Carried Unanimously

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 Ferris 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) Superintendent Langstraat referred Trustees to the information contained in their agendas regarding the recommendations to upgrade Vic High. Discussion ensued amongst the Trustees with questions of clarification being asked of Superintendent Langstraat and Secretary-Treasurer Walsh.

It was moved by Trustee Watters and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to submit to the Ministry of Education, as the preferred option for Victoria High School Seismic Plus Enhancements (1000) Plus Neighbourhood Learning Center contingent upon receiving full funding from the Ministry of Education.
Motion Carried Unanimously

- c) Superintendent Langstraat referred Trustees to the information contained in their packages and presented an annual summary with respect to departmental operational plans. Discussion ensued amongst the Trustees with a suggestion being made that Trustees look at the plans more in-depth at the Board planning meeting in August.
- d) The specialty academy fees for 2018-2019 were presented for consideration with questions of clarification being asked of Associate Superintendent Greg Kitchen.

It was moved by Trustee Ferris 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 parents' advisory council for the school where the board proposes to offer specialty academy.
Motion Carried Unanimously

e) 2018/2019 Board of Education and Standing Committee Meeting Dates

It was moved by Trustee Whiteaker and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve the 2018/2019 Board of Education and Standing Committee meeting dates.
Motion Carried Unanimously

f) Superintendent Langstraat referred Trustees to the information contained in their agendas with respect to revised Board Authority Authorized Courses. Discussion ensued amongst the Trustees with questions of clarification being asked of Associate Superintendent Greg Kitchen.

It was moved by Trustee Orcherton and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve the revised Board/Authority Authorized courses: Athletic Leadership 10, Community Leadership 10, Cross Training 10, Flexible Studies 10, Learning Strategies 10, Outdoor Education 10, Peer Tutoring 10, Principles of Sport 10, Strings Fretted Instruments – Ukulele 10, Symphony Orchestra 10, Teacher Assistance 10, ELL Learning Strategies 10 and Beginners ELL 10.
Motion Carried

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

Against: Trustees McNally and Leonard

g) Trustee Questions

Superintendent Langstraat responded to a Trustee question regarding the playground at View Royal Elementary and to a question from a student representative regarding the sharing of information between districts and teachers.

E2. Secretary-Treasurer’s Report

a) Secretary-Treasurer Walsh presented his monthly report and advised Trustees that a new Director of Facilities has been hired and will start on August 15, 2018.

It was moved by Trustee Orcherton 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) Appointment of Election Official

It was moved by Trustee Whiteaker and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) appoint Joan Axford as Chief Election Officer to administer and conduct the school trustee election on October 20, 2018.
Motion Carried Unanimously

- c) Secretary-Treasurer Walsh advised that Bylaw 9005 *Trustee Elections and By-Elections* requires an amendment that would update the wording to include Trustee Electoral Area, as per a recent Ministerial Order.

It was moved by Trustee Leonard and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) agrees to give all three readings to Bylaw 9005, *Trustee Elections and By-Elections* at the meeting of June 25, 2018.

Motion Carried Unanimously

It was moved by Trustee Orcherton and seconded:

That Bylaw 9005, *Trustee Elections and By-Elections* be:

Read a first time this 25th day of June, 2018;
 Read a second time this 25th day of June, 2018;
 Read a third time, passed and adopted this 25th day of June, 2018.

Motion Carried Unanimously

- d) Secretary-Treasurer Walsh presented the 2019/2020 five year Capital Plan and responded to Trustees questions.

It was moved by Trustee Watters and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve for submission to the Ministry of Education, the 2019/2020 Greater Victoria School District No. 61 Five Year Capital Plan.

Motion Carried Unanimously

- e) Secretary-Treasurer Walsh advised Trustees that effective for the fiscal year ending June 30, 2018, new accounting standards with respect to related party transactions are applicable and provided a full explanation. Trustees asked questions of clarification.

F. QUESTION PERIOD

Superintendent Langstraat and Secretary-Treasurer Walsh provided answers to the following questions from the public:

1. Does the Uplands School site, currently housing the International Program, have unused space, and if so, has it be considered as a location for the Artemis Program?

No, the current International Student Program used the entire site 12 months a year.

2. Will you support VISA's request for a 2 year exemption?

The District's space needs have increased significantly due to increasing enrollment and the impact of the restored language of the collective agreement. The District is focused on ensuring the building can be used for District purposes.

3. Do you feel confident that you are making the right decision given the state of the building, the cost and timeline of renovation and its practical long term use for such a small user group as Artemis? Are you sure this is the best plan for their future?

The District is still in the planning stages of the upgrade of the facility so there is a possibility that it wouldn't be. It is clear that our space needs are immediate and Quadra Warehouse is part of the solution.

4. When will firm, reliable information as to the cost of upgrading the current VISA site to permit its intended use for Artemis be available, as well as the viability of having that work done by September 2019? And, is the decision of the Board to end the current tenancy with VISA open to reconsideration if that information indicates it is simply impossible, or does not make sense to try and have Artemis up and running at the site for September 2019?

This question was not answered at the meeting but administration responded to the questions later indicating that we expected information back by early August and then discussions would occur internally and that the information could be released to the public.

During the meeting it was confirmed that if work was not going to occur on the facility that VISA could be extended.

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS - None

H. NEW BUSINESS/NOTICE OF MOTIONS

H1. New Business

- a) Trustee McNally presented her motion and provided a rationale.

It was moved by Trustee McNally and seconded:

Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to implement a protocol to ensure the District presentation slides and/or documents are posted at the same time as the meeting agendas for Standing Committee and Board meetings.

Discussion ensued amongst the Trustees with a recommendation being made to amend the motion.

It was moved by Trustee Leonard and seconded:

That the motion "*Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to implement a protocol to ensure the District presentation slides and/or documents are posted at the same time as the meeting agendas for Standing Committee and Board meetings*" be amended to strike the word "*ensure*" and replace it with "*endeavor*" and amend "*District presentation*" to "*District Leadership Team presentation*".

Motion Carried Unanimously

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

Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to implement a protocol to endeavor that the District Leadership Team presentation slides and/or documents are posted at the same time as the meeting agendas for Standing Committee and Board meetings.

Motion Carried

For: Trustees Orcherton, Leonard, Nohr, Paynter, Loring-Kuhanga, McNally, Watters and Whiteaker
Abstain: Trustee Ferris

- b) Trustee McNally presented her motion and provided a rationale. Discussion ensued amongst the Trustees.

It was moved by Trustee McNally and seconded:

Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to report back with a plan for establishing a Board meeting (Board only not Standing Committees) Attendance Record.

Motion Carried

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

- c) Trustee McNally presented her motion and provided a rationale. Discussion ensued amongst the Trustees.

It was moved by Trustee McNally and seconded:

That the current record of motions carried include motions that were defeated (in italics for easy recognition).

Motion Defeated

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

H2. Notice of Motions - None

I. ADJOURNMENT

It was moved by Trustee Ferris and seconded:

That the meeting be adjourned.

Motion Carried

The meeting adjourned at 10:26 p.m.

CERTIFIED CORRECT

Chair

Secretary-Treasurer



JUL 04 2018

Edith Loring-Kuhanga, Board Chair
Greater Victoria School District Board of Education
556 Boleskine Road
Victoria BC V8Z 1E8

Reference: 276900

Dear Ms. Loring-Kuhanga,

Re: Victoria Regional Transit Commission

My colleague, the Honourable Rob Fleming, Minister of Education, shared with me your letter requesting that a School District trustee be added to the Victoria Regional Transit Commission (VRTC).

Members of the VRTC vote on matters such as local tax rates, transit fares and recommended budgets. I believe these decisions should remain the responsibility of elected local government officials, who have been selected by voters to manage these sorts of issues.

As you know, the British Columbia Transit Act requires regional transit commissions to consult with the public and stakeholders, such as school boards, in preparing plans, setting fares, and establishing service standards and performance measures. This approach helps ensure the regional transit service meets the needs of all users, including students.

Thank you for taking the time to write.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Claire Trevena". The signature is fluid and cursive.

Claire Trevena
Minister

Copy to: Premier John Horgan

Honourable Rob Fleming
Minister of Education
MLA, Victoria-Swan Lake



July 26, 2018

Ref: 204001

Edith Loring-Kuhanga, Chair
Board of Education
School District No. 61 (Greater Victoria)
Email: eloring@sd61.bc.ca

Dear Ms. Loring-Kuhanga:

Thank you for your letter dated June 26, 2018, regarding the K–12 Education Funding Model Review. I appreciate Greater Victoria School District’s interest in continuing further consultation on the funding formula and your expression of support for several motions from the BCSTA Annual General Meeting.

As per my letter of July 13, 2018, to all board chairs, the Funding Model Review consultations undertaken by the Independent Review Panel have concluded and the Panel is deliberating on their recommendations. I am pleased to report the panel completed an extensive engagement process where it heard from all 60 school districts. In addition, the panel held direct meetings with the First Nations Education Steering Committee, and numerous other educational partners and stakeholder groups engaged with the panel in person or in writing. Written submissions received by the panel can be viewed [here](#) and the Panel’s “What we Heard” paper can be found [here](#).

I expect to receive the panel’s report toward the end of the summer, and I anticipate being able to share the Panel’s full report later this winter. To ensure appropriate technical expertise from the sector is incorporated, Ministry of Education staff will call upon the Technical Review Committee as needed throughout this process and will be establishing a small Implementation Advisory Committee to ensure we consider the most appropriate transition plan. I would like to reassure the Board that I recognize there will be a need to create an implementation plan to help facilitate the transition from the old funding model to the new. Throughout this transition period, we will keep all school districts informed on progress with regular updates and through working cooperatively with educational partners.

With regard to suspending audits, we will not be making a change to the system at this time. Current policies remain in place and are expected to be followed until any new funding rules take effect, as the people of British Columbia expect the provincial government to continue to be good stewards of the funds it receives and distributes. To address your question about future change as a result of the panel’s recommendations, I would anticipate that the audit process would be updated accordingly to be aligned with new policies at that time.

.../2

As Minister, I look forward to reading the recommendations of the Independent Review Panel. The ultimate goal throughout this process has been to develop a forward looking, stable, and predictable funding system that works equitably for all our students in the province regardless of where they live.

If you have any questions or require further information, please contact Reg Bawa, Assistant Deputy Minister, Resource Management Division, by email at Reg.Bawa@gov.bc.ca or by phone at (250) 356-1883.

Again, thank you for writing.

Sincerely,

A handwritten signature in cursive script, appearing to read "Rob Fleming".

Rob Fleming
Minister



**Education Policy and Directions Committee
September 10th, 2018 – Tolmie Board Room**

MINUTES

Committee Members Present: Deborah Nohr - Chair, Tom Ferris, Peg Orcherton, Ann Whiteaker

Other Trustees Present: Diane McNally, Rob Paynter, Jordan Watters

ADMINISTRATION: Shelley Green - Superintendent, Deb Whitten - Deputy Superintendent, Colin Roberts - Associate Superintendent, Greg Kitchen - Associate Superintendent, Harold Caldwell, Director, Learning Support Team, Pam Halverson, District Administrator - Learning Support Team, Carey Nickerson, District Vice Principal - Learning Team, Louise Sheffer, Director - Learning Team, Sean McCartney - VPVPA Representative, Ilda Turcotte - GVTA Representative, Jane Massy - CUPE 947 Representative, Audrey Smith - VCPAC Representative, Jeanette Alexander - ASA Representative

The meeting was called to order at 7:02 p.m.

Chair Nohr welcomed everyone to tonight's meeting.

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

A. COMMENCEMENT OF MEETING

A1. APPROVAL OF THE AGENDA

It was moved by Trustee Ferris

That the September 10th, 2018 Education Policy and Directions agenda be approved with the following amendments:

C5. Title change from Monthly Reports Re Special Needs Students to Reports to Trustees on Inclusion / Exclusion Practices;

Add **C6. Motion by Trustee Whiteaker - Reports for Special Needs Students,**

Add **C7. Motion by Trustee Whiteaker - Surveying Schools Regarding Space Pressures.**

Motion Carried Unanimously

A2. APPROVAL OF THE MINUTES

It was moved by Trustee Whiteaker

That the June 4th, 2018 Education Policy and Directions Committee meeting Minutes be approved.

Motion Carried Unanimously

A3. BUSINESS ARISING FROM THE MINUTES - None

B. PRESENTATIONS TO THE COMMITTEE

a) None

C. NEW BUSINESS

C1. Literacy for All (PowerPoint)

Louise Sheffer, Pam Halverson and Carey Nickerson provided highlights of their *Literacy for All* PowerPoint presentation.

Trustees asked questions of the Learning Team and Inclusive Learning Team presenters.

C2. Parent Education Fund (PEF)

Deputy Superintendent Whitten presented a memo and backup information in regard to last year's Parent Education Fund grants and school participation. Ms. Whitten stated that the PEF grant applications will also be made available to school parent advisory committees for the 2018-19 school year.

Trustees asked questions of clarification and made suggestions in regard to this year's grant process and application form information.

C3. Strategic Plan

Superintendent Green presented her motion and rationale.

Trustees discussed the motion.

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to strike a committee to develop a process to review the Strategic Plan in the fifth year of implementation (2019-2020).

Motion Carried Unanimously

C4. Informing Parents Regarding Counselling

Trustees Ferris acted as Chair of the Ed Policy Committee so that Trustee Nohr could present her motion and rationale.

Trustees discussed the motion.

After much discussion, Trustee Nohr withdrew her motion.

It was moved by Trustee Nohr and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to provide a report on school counseling processes, including the process for informing parents, and report out at the October 1st, 2018 Ed Policy and Directions meeting.

Motion Withdrawn

Trustee Nohr resumed her position as Ed Policy Chair.

C5. Reports to Trustees on Inclusion/Exclusion Practices

Trustees McNally presented her motion and rationale.

Trustees discussed the motion at length.

That the Board of Education of School District #61 (Greater Victoria) direct the Superintendent to provide a monthly report to trustees on students with special needs that specifies the number of incidents, as per each point: 1. Being asked to stay home; 2. Being sent home; 3. Being dropped off late and/or picked up early by bussing services; 4. Being excluded from field trips; 5. Being sent out of the regular classroom to the Resource Room, or Sensory /Isolation Room, or other space, if no breakout room is available.

Motion Carried Unanimously

C6. Reports for Special Needs Students

Trustee Whiteaker presented her motion and rationale.

That the Board of Education of School District #61 (Greater Victoria) direct the Superintendent to ensure all absences be recorded appropriately for all special needs students, including absences due to being asked to stay home, excluded from class field trips, or sent home due to lack of appropriate care.

Trustees discussed the motion at length. A proposed amendment was made to the main motion.

It was moved by Trustee Orcherton:

That the Board of Education of School District #61 (Greater Victoria) direct the Superintendent to ensure all absences be recorded appropriately for all special needs students. ~~including absences due to being asked to stay home, excluded from class field trips, or sent home due to lack of appropriate care.~~

Motion Defeated

For: Trustee Orcherton, Whiteaker

Against: Trustee Nohr, Ferris

After discussions on item **C7.**, trustees returned to discussing the **C6.** main motion. A second proposed amendment was made to the main motion.

It was moved by Trustee Orcherton and seconded.

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

That the Board of Education of School District #61 (Greater Victoria) direct the Superintendent to ensure all absences be recorded appropriately for all ~~special needs students~~ **students with special needs**, including absences due to being asked to stay home, excluded from class field trips, or sent home due to lack of appropriate care.

Motion Carried

For: Trustees Ferris, Orcherton, Whiteaker

Against: Trustee Nohr

C7. School Survey Regarding Space Pressures

Trustees Whiteaker presented her motion and rationale.

That the Board of Education of School District #61 (Greater Victoria) direct the Superintendent to survey schools in November regarding space pressures and use of resource, sensory and breakout rooms.

Trustees discussed the motion and proposed an amendment:

It was moved by Trustee Orcheron and seconded:

That the Board of Education of School District #61 (Greater Victoria) direct the Superintendent to survey schools in **each** November regarding space pressures and use of resource, sensory and breakout rooms.

Motion Carried Unanimously

D. NOTICE OF MOTION - None

E. GENERAL ANNOUNCEMENTS - None

F. ADJOURNMENT

It was moved by Trustee Ferris:

That the meeting be adjourned.

Motion Carried Unanimously

The meeting adjourned at 9:10 p.m.



**Operations Policy and Planning Committee Meeting
September 17, 2018 – GVSD Board Office, Boardroom**

REGULAR MINUTES

Committee Members Present: Jordan Watters, Chair; Diane McNally; Rob Paynter; Elaine Leonard

Other Trustees Present: Deborah Nohr; Ann Whiteaker

Administration:

Mark Walsh, Secretary-Treasurer; Shelley Green, Superintendent; Deb Whitten, Deputy Superintendent; Greg Kitchen, Associate Superintendent; Colin Roberts, Associate Superintendent; Katrina Stride; Associate Secretary-Treasurer; Chuck Morris, Director, Facilities Services; Ted Pennell, Director, Information Technology; Josh Barks, District Vice Principal, Information Technology; Read Jorgensen, District Principal, Human Resource Services

The meeting was called to order at 7:00 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 17, 2018 regular agenda be approved.

Motion Carried Unanimously

2. APPROVAL OF THE MINUTES

It was moved by Trustee Leonard:

That the June 11, 2018 Operations Policy and Planning Committee Meeting minutes be approved.

Motion Carried Unanimously

3. BUSINESS ARISING FROM MINUTES – None

4. PRESENTATIONS TO THE COMMITTEE

A. Yvonne Mendel - Topaz Park Bike Skills Park

Yvonne Mendel presented the committee with a video and information about a proposal submitted to the City of Victoria to build a children’s bike park at Topaz Park. Ms. Mendel requested that the Board write a letter of general support for the Topaz Park Bike Skills Park.

It was moved by Trustee McNally:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Board Chair to write a letter of support for the Topaz Park Bike Skills Park.

Trustees asked questions of clarification of Ms. Mendel. Secretary-Treasurer Walsh provided background information on current discussions with the City of Victoria pertaining to one of the fields at Topaz Park and advised trustees that further information would be presented in-camera as early as October.

It was moved by Trustee Leonard:

To postpone the motion moved by Trustee McNally, "That the Board of Education of School District No. 61 (Greater Victoria) direct the Board Chair to write a letter of support for the Topaz Park Bike Skills Park.", to the October 9, 2018 Operations Policy and Planning Committee meeting.

Motion Carried Unanimously

Trustees thanked Ms. Mendel for her presentation.

B. Leanne Garnett - GAFE Privacy and Security

Leanne Garnett presented the committee with her concerns around the privacy and security of Google Apps for Education (GAFE), including the use of identifiable content in email addresses and the alternatives for students whose parents have opted out of using GAFE. Trustees thanked Ms. Garnett for her presentation.

C. Larissa Fielding - GAFE Privacy and Security

Larissa Fielding presented the committee with her concerns around the identifiable content contained in the email address students require to access to GAFE. Ms. Fielding requested that the Board consider the possibility of providing an alternative email address that does not contain identifiable content. Trustees thanked Ms. Fielding for her presentation.

D. Stephanie Rendle - GAFE Privacy and Security

Stephanie Rendle, speaking in place of Andy Rendle, presented the committee with her concerns around the privacy and security of GAFE. Trustees thanked Ms. Rendle for her presentation.

Trustees, stakeholders and members of the audience asked questions of clarification of Secretary-Treasurer Walsh and Ted Pennell, Director of Information Technology, regarding the privacy and security of GAFE.

It was moved by Trustee Leonard:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to provide a report on the privacy and security of Google Apps for Education (GAFE) at the October 9, 2018 Operations Policy and Planning Committee meeting.

Motion Carried Unanimously

5. SUPERINTENDENT'S REPORT

A. Student Representatives

Superintendent Green informed the committee that the student representatives will be hosting a Trustee Forum at Mount Douglas Secondary School on October 11, 2018 starting at 7:00 pm.

6. PERSONNEL ITEMS

A. Teacher Staffing Update

Read Jorgensen, District Principal, Human Resource Services, provided the committee with an update on teacher staffing for the 2018-2019 school year. Mr. Jorgensen informed the committee that 144 teachers were hired during the period of January 1 - September 10, 2018 compared to 340 teachers hired during the same time period last year. Trustees asked questions of clarification of Mr. Jorgensen and requested a similar update for educational assistant (EA) staffing.

7. FINANCE AND LEGAL AFFAIRS

A. Board Management Software

Ted Pennell, Director of Information Technology, presented the committee with information on eSCRIBE, a meeting management software solution expected to create efficiencies and improve resource allocation in the management of Board meetings at an annual cost of \$30,000. Mr. Pennell informed trustees that implementation of the software solution will be completed in phases with the first phase planned for November 2018.

Trustees and stakeholders asked questions of clarification of Mr. Pennell.

It was moved by Trustee Leonard:

That the Board of Education of School District No. 61 (Greater Victoria) adopt electronic meeting software effective November 2018 and direct the Superintendent to create an appropriate transition strategy for implementation.

Motion Carried

For: Trustees Leonard, Paynter, and Watters

Against: Trustee McNally

B. Advocacy Ad Hoc Committee

Trustee Watters presented the committee with an update on the work of the Advocacy Ad Hoc Committee. Trustees discussed the areas of focus for the ad hoc committee and an amendment was presented.

It was moved by Trustee Whiteaker:

That the Board of Education of School District No. 61 (Greater Victoria) strike Private School Funding as an area of focus for the Advocacy Ad Hoc Committee.

Motion Defeated

For: Trustees Leonard and McNally
Against: Trustees Paynter and Watters

It was moved by Trustee Leonard:

That the Board of Education of School District No. 61 (Greater Victoria) accept the report of the Advocacy Ad Hoc Committee.

Motion Carried

For: Trustees Paynter, McNally and Watters
Against: Trustee Leonard

C. Access to Ministry Restricted Capital

Secretary-Treasurer Walsh advised the committee of the estimated cost to bring the water quality upgrade project to completion. Secretary Treasurer-Walsh explained that the Capital Delivery Branch of the Ministry of Education has indicated it would consider approval of a request to transfer surplus funds from the completed Sir James Douglas boiler and control systems project to offset the remaining costs of this project. Secretary-Treasurer Walsh recommended that the Board request access to \$80K of Ministry Restricted Capital funding to complete the water quality upgrade project.

It was moved by Trustee Leonard:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Secretary-Treasurer to request access to \$80,154.59 of Ministry of Education Restricted Capital funding for the purpose of completing the water quality upgrade.

Motion Carried Unanimously

8. FACILITIES PLANNING

A. Childcare Space Applications

Secretary-Treasurer Walsh informed the committee that funding applications have been submitted to the Ministry of Children and Family Development (MCFD) for childcare spaces at 17 school locations, with the potential for additional spaces and locations. In discussion with the MCFD, Secretary-Treasurer Walsh highlighted the importance of obtaining approval for multiple locations in each of the next three years to ensure the most effective hiring and retention of trades.

B. Seismic Update

Secretary-Treasurer Walsh provided the committee with a progress update on the seismic projects planned for Victoria High School, Cedar Hill Middle School, Braefoot Elementary School, and Craigflower Elementary School/Shoreline Middle School. Secretary-Treasurer Walsh informed trustees that the Ministry will provide the District with a summary of the school seismic risk assessments being completed as a result of recent building code changes.

9. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS – None

10. NEW BUSINESS

A. Trustee Questions

Trustees asked a question regarding the timing of the next update on the boundary review.

11. NOTICE OF MOTION - None

12. GENERAL ANNOUNCEMENTS – None

13. ADJOURNMENT

It was moved by Trustee Leonard:

That the meeting adjourn.

Motion Carried Unanimously

The meeting adjourned at 9:35 p.m.



INFORMATION TECHNOLOGY DEPT.

556 Boleskine Road, Victoria, BC V8Z 1E8

Ted Pennell, Director of IT

Phone (250) 475-4142

Fax (250) 475-4204

TO: Board of Education

FROM: Ted Pennell, Director of Information Technology

DATE: September 24, 2018

RE: Board Management Software

Background:

As part of our commitment towards digital transformation in the school district, we are looking to replace many of our manual, paper-based business processes with new technologies and cloud-based systems. As a school district, we are working to increase our capabilities and culture to support digital services.

Our current processes for managing meetings of the board is time consuming, highly inefficient and not as visible or engaging to our stakeholders as we would like. We are recommending that we replace our current manual board meeting processes with a modern meeting management software solution that will improve efficiency and resource allocation, and increase transparency and engagement so Trustees and district staff can better focus on the business of the School District to better serve our community and stakeholders.

Meeting Management Software will support the following board management tasks:

- Meeting logistics
- Agenda management
- Session management
- Minutes management
- Task/action log management
- Publishing management

Meeting Management Software:

We have evaluated a number of vendors and solutions that fit our criteria and have landed on a solution called eSCRIBE. It is highly modular and flexible in its use. It is used by Trustees and district staff at School District 36 (Surrey) and School District 35 (Langley) as well as many other school districts. eSCRIBE is widely used throughout numerous cities and municipalities including the City of Victoria. eSCRIBE includes a video module that would enable us to stream meetings of the board in real time and attaching video to meeting minutes.

Next Steps:

Since the system is modular, we would implement our meeting management software in phases. The first phase would be planned for November 2018 and would simply be publishing our agenda and minutes to eSCRIBE, issuing devices to Trustees, and working through the learning curve of how to use the system and navigate the tools in meetings.

Further phases would include the addition of reporting, including submission deadlines and notifications to staff, video streaming and capture, and electronic polling and voting. Tied to this initiative is a review and upgrade of the physical board room ensuring that technology integrates seamlessly with our use of the meeting management software.

The annual cost of eSCRIBE is \$30,000 with additional costs in the first year for Trustee devices and any modifications to the board room, including video cameras.

Recommended Motion:

<p>That the Board of Education of School District No. 61 (Greater Victoria) adopt electronic meeting software effective November 2018 and direct the Superintendent to create an appropriate transition strategy for implementation.</p>
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OFFICE OF THE
SECRETARY-TREASURER

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

TO: Board of Education

FROM: The Advocacy Ad Hoc Committee

DATE: September 24, 2018

RE: **Advocacy Ad Hoc Committee Update**

Background:

The Advocacy Ad Hoc Committee (“the Committee”) was established by the Board for the purpose of developing advocacy action plans to support the Board’s effective advocacy on issues facing public education. The Committee has met five times since it was established. The Committee’s work has focused on identifying what is effective advocacy and determining priorities for advocacy.

In April 2018, the Committee presented its proposed areas of focus to the Board for approval. The following three areas of focus were approved for development of advocacy action plans:

1. Private School Funding
2. Children in Care
3. Child Care and Early Learning

Based on Board feedback, the Committee sought and received Board approval in June 2018 for a fourth area of focus.

4. Mental Health Literacy and Mental Wellness

This memo provides an update on the direction the committee is taking in building advocacy actions plans for two of these areas of focus: Children in Care, and Mental Health Literacy and Mental Wellness.

Children in Care:

In order to build an impactful action plan for advocating for the needs of children and youth in care, the Committee is pursuing the following preliminary actions:

- Review the recommendations from the BC Representative for Children and Youth including but not limited to those in the recent report *Room for Improvement: Toward Better Education Outcomes for Children in Care*.
- Articulate the communications challenges with the Ministry for Child and Family Development that are creating barriers to supporting district children in care.

Mental Health Literacy and Mental Wellness:

In order to build an impactful action plan for advocating for mental wellness initiatives, the Committee is exploring moving forward with the following goals:

- Goal #1 - Raise awareness and create a supportive dialogue about mental health literacy and mental wellness.
 - Provide information to the school district community on the initiatives being undertaken in the district to support student mental wellness.
 - Promote leading practice to the Ministry of Education as appropriate.
- Goal #2 - Create a shared coordinated table with Songhees and Esquimalt Nations and our partner groups to investigate mental health concerns.
 - Invite stakeholders to participate in an ongoing discussion to identify and address mental wellness of children and youth in the district.
- Goal #3 - Achieve the creation of a Neighbourhood Learning Center (NLC) and Wellness Hub for the Craigflower/Shoreline project.
 - Engage Songhees and Esquimalt as partners in advocacy for the NLC and Wellness Hub.
 - Communicate the value of an NLC to the Craigflower and Shoreline communities.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) accept the report of the Advocacy Ad Hoc Committee.
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OFFICE OF THE
SECRETARY-TREASURER
556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4108 FAX (250) 475-4112

TO: Board of Education
FROM: Mark Walsh
DATE: September 24, 2018
RE: **Access to Ministry Restricted Capital**

Background:

In 2017-2018, the District received School Enhancement Program (SEP) funding to support the replacement of the boiler and control systems at Sir James Douglas. Following completion of this project, there was an unspent balance of \$80,154.59. At June 30, 2018, this unspent balance was transferred into the Ministry of Education Restricted Capital account.

Since 2015-2016, the District has been actively testing and remediating water fountains and filtration systems in all of its facilities. In 2017-2018, the District received SEP funding to support these efforts. At June 30, 2018, the water quality upgrade funding had been fully expended.

Discussion:

The District's Facilities Department has estimated that there is \$135K of remaining work to bring the water quality upgrade to completion. While all of our schools have new water fountains and bottle fillers, the remaining work involves the installation of pre-filtration systems on the water mains at several locations.

The Capital Delivery Branch of the Ministry of Education (MOE) has indicated that it would consider approval of a request to transfer the \$80K surplus from the Sir James Douglas project to offset the additional costs to complete the water quality upgrade. The District would be required to submit a list of the work to be completed at each site and the cost estimate.

To proceed in this direction, the Board would need to approve a motion that the Secretary-Treasurer request access to the \$80K surplus funds in MOE Restricted Capital for the purpose of completing the water quality upgrade.

Recommendation:

<p>That the Board of Education of School District No. 61 (Greater Victoria) direct the Secretary-Treasurer to request access to \$80,154.59 of Ministry of Education Restricted Capital funding for the purpose of completing the water quality upgrade.</p>
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TO: The Board of Education

FROM: Shelley Green, Superintendent of Schools

RE: Superintendent's Report

DATE: September 24, 2018

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
 - Advocacy Ad Hoc Committee

- Additional Meetings and Events
 - Allied Specialists Association
 - Board Planning Meeting
 - Boundary Review Meeting
 - BCSSA Summer Leadership Academy
 - CUPE 382
 - CUPE 947
 - District Leadership Meeting
 - Gordon Head Middle School
 - GVTA – Joint Committee
 - GVTA – Professional Relations Committee
 - Hillcrest Elementary School
 - Lambrick Park Secondary School
 - Torquay Elementary School
 - VCPAC
 - VPVPA
 - View Royal CAO
 - Volunteer Archivists Meeting



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: Shelley Green, Superintendent of Schools

RE: **Trustee Questions**

DATE: September 24, 2018

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

TO: The Board of Education
FROM: Mark Walsh, Secretary-Treasurer
DATE: September 24, 2018
RE: Monthly Report

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

It has been an incredibly busy summer.

For the beginning of summer I was acting as the Director of Facilities in addition to duties as the Secretary-Treasurer. This involved site visits working and working with facilities staff to plan and deliver various projects.

Since the last Board meeting I have had various meetings with external parties including:

- Representatives of the TRB re: certification processes;
- The Purdey Group re: Quadra Warehouse;
- CRD re: Bowker Creek;
- Our unions and associations;
- Municipality of Esquimalt re: site acquisition charge and demographic information exchange
- Childcare Solutions Working Group re: childcare expansion
- Senior Leadership planning sessions;
- eScribe Software;
- City of Victoria re: partnerships;
- Media as required re: childcare;
- Spoke to Provincial Public Accounts Committee re: Executive Expense Audit;
- Site visit to SD 39 re: visit to urban school and heritage seismic upgrade site;
- Liaised with Ministry of Education re: seismic PDRs;
- Met with Bays United re: Joint Use meeting;
- Met with neighboring Secretary Treasurers;
- Met with MCFD re: childcare expansion program;
- Met with Victoria College of Art re: Bank Street
- Met with SD93 re: Sundance
- Met with District of Saanich re: partnership opportunities



**OFFICE OF THE
SECRETARY-TREASURER**
556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4106 FAX (250) 475-4112

TO: The Board of Education
FROM: Mark Walsh, Secretary-Treasurer
DATE: September 24, 2018
RE: **Boundary Review Update**

Background:

As the Board is aware we are having capacity issues at a number of sites in the District. Due initially to the impact of the restored collective agreement language in addition to increasing enrollment some of our schools have run out of space.

The Board has already taken two tangible steps to address the issue including changed catchment priorities as well as explored French language programming. Now that these steps are complete, a boundary review is required.

This review is intended to be wide in scope to determine to ensure that we can provide positive learning spaces for our students in 2 years, 5 years, 10 years and beyond. Attached to this memo is a timeline of consultation and implementation.

Currently, the District has a technical working group consisting of finance, facilities, IT, communications and senior administration. This working group has been trained in the use of our projection software will be performing the bulk of the technical work with the occasional assistance of Baragar (the creator of our projection software). This group is also tasked with liaising with our municipal partners and Ministry partners to ensure that our data is as up to date as possible following the initial public surveys to be able to respond to the priorities of our community and our partners. We intend to also use the Facilities Plan Committee to provide feedback on our assumptions, data requirements and other associated issues.

While the group does not intend to presume the outcome of public consultation the scope of the work will include boundary shifts, school opening, “right sizing schools”, school expansions and/or recommendations to promote enrollment.

While the timeline is subject to minor shifts we believe that the timelines are reasonable and the implementation of September 2020.

**Catchment Boundary Review
PUBLIC ENGAGEMENT TIMELINE:**

Prepare Communications Plan	September
Phase One: Raising Awareness and Informing the Public <ul style="list-style-type: none"> Background Information (School District considerations: student enrolment) 	October/November

projections, capacity, update website catchment maps) <ul style="list-style-type: none"> • Key messaging • Briefing notes • Letters to all stakeholders • Staff information • Website content • Media Release • Graphics • Social Media 	
Collecting community input on considerations before any revisions <ul style="list-style-type: none"> • Survey • Collect all data, feedback and present findings to the Board 	November/December
Survey results go to Operations Policy and Planning Committee	December 10
Technical: Vision/Drawing of Proposed Catchment Boundary Borders	End of December
Bring revised maps to January Operations Policy and Planning Committee	January 14
Phase Two: Consult on Proposed Boundaries <ul style="list-style-type: none"> • Open Houses – “What we heard” • Proposed Boundary Maps • Feedback collected at events • Communication materials (noted above) 	January
Collect all feedback to report back to the Board <ul style="list-style-type: none"> • Bring official report to Operations Policy and Planning Committee 	February 11
Bring forward to Board of Education meeting for final decision	March/April
Publish New Maps	May
New catchment boundaries would be implemented in September 2020	2020

2017-2018 Audited Financial Statements Audit Committee Meeting Presentation

September 24, 2018

The financial statements, which comprise the statement of financial position as at June 30, 2018, 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).

Schedules 2 to 4 report the financial information for each of the funds and are explained below:

- The operating budget revenue and expense details are shown on Schedules 2, 2A, 2B and 2C.
- The special purpose fund revenue and expense details are shown on Schedules 3 and 3A.
- The capital fund revenue and expense details are shown on Schedule 4.

OPERATING FUND

Schedule 2 Schedule of Operating Operations

The following table summarizes the 2017-2018 and 2016-2017 Schedule of Operating Operations per Schedule 2:

	2017-2018 Schedule 2	2016-2017 Schedule 2
Revenues	\$ 192,477,974	\$187,848,043
Expenses	192,522,411	184,892,339
Net Revenue (Expense)	(44,437)	2,955,704
Interfund transfers – Capital Assets Purchased	(2,865,770)	(5,986,567)
Total Operating Surplus (Deficit), for the year	(2,910,207)	(3,030,863)
Operating Surplus, beginning of year	19,769,564	22,800,427
Operating Surplus, end of year	\$ 16,859,357	19,769,564

The Operating Fund had a net decrease of \$2,910,207 in the current year, which when combined with the opening operating surplus balance of \$19,769,564, results in the operating fund ending balance of \$16,859,357.

Details of the operating fund ending balance are as follows:

	2017-2018	2016-2017
Secondary/ISP/CE School Funds	\$ 2,701,604	\$ 3,368,940
Middle School Funds	509,584	610,794
Elementary School Funds	1,035,028	1,399,693
Total School Level Funds (Note A)	4,246,216	5,379,427
ANED Curriculum Sales and Grad Funds	262,086	188,700
Professional Development Funds	178,433	197,453
Department Carry Forward Funds	3,096,739	1,575,075
Unspent Special Grants and Fees	1,770,412	1,768,509
Total Unspent Project Budgets (Note B)	5,307,670	3,729,737
School Computers and Software	333,536	256,313
School Equipment	233,454	130,602
Curriculum Materials	5,834	129,420
Vehicle Purchases	-	243,863
All Other Purchase Orders	445,951	625,608
Total Purchase Order Commitments (Note C)	1,018,775	1,385,806
Budgeted Planned Surplus (Note D)	3,900,000	5,500,000
Totally Internally Restricted Surplus	14,472,661	15,994,970
Unrestricted Operating Surplus (Note E)	2,386,696	3,774,594
Total Operating Surplus	\$16,859,357	\$19,769,564

Note A: Unspent funding at the school level at year end is carried forward into the next year's operating budget. This enables schools 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 avoid "year-end buying frenzies" in the district. Effective the 2018-2019 school year, school carry forwards are limited as follows:

- Elementary and Middle Schools - \$40,000
- Secondary Schools - \$80,000

Note B: The category of unspent project budgets represents the funding required to complete projects. Department carry forward funding is earmarked for specific initiatives which require the accumulation of multi-year budgeted amounts. Examples of grant funding/fee income received include Education Plan, Student Learning and ACE-IT.

Note C: Total of all outstanding purchase orders that have not had goods and services received as at June 30 fiscal year end. This ensures that the budgeted funds for the commitment are carried forward and are available when the goods and services are received. 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.

Note D: \$3.9 million has been appropriated to the 2018-2019 Operating Budget as follows:

- \$1.4 million June 30, 2018 unrestricted operating surplus approved April 2017
- \$2.3 million June 30, 2017 unrestricted operating surplus approved September 2017
- \$200,000 June 30, 2018 unrestricted operating surplus approved April 2018

Note E: The unrestricted operating surplus of \$2,386,696 can be utilized for future budget plans. It is primarily the result of increased revenue from enrolment growth, increased income from growth in international student program enrolment, increased investment and rental income, delays in filling positions, utilities cost savings, department budget savings, and lower actual employee benefit costs and average teacher salary costs than budgeted.

Schedule 2A Operating Revenue by Source

The following table summarizes Revenue by source in the Operating Fund:

	2017-2018 Operating Revenues	2016-2017 Operating Revenues
Provincial Grants	\$172,110,768	\$168,767,439
Tuition	15,107,552	14,787,726
DISC/LEA Recovery	1,064,664	986,370
Other Revenues	1,247,820	678,262
Rentals and Leases	1,944,463	1,881,103
Investment Income	1,002,707	747,143
Total Operating Revenue	\$192,477,974	\$187,848,043

The major changes in Operating Revenues in the 2017-2018 Financial Statements as compared to the 2016-2017 Financial Statements are as follows:

- 1) Provincial Grants have increased by \$3.3 million due to the following:
 - 2017-2018 school age enrolment increase 244.002 FTE \$1.8 million
 - Per pupil funding increase of \$83/FTE \$1.6 million
 - Targeted funding net increase ELL, ANED, SN, SS, CE \$1.5 million
 - Teacher salary and funding formula net decrease (\$0.6 million)
 - Student Learning grant decrease (\$1.0 million)
- 2) Tuition fees have increased \$320K due to an increase in the international student program enrolment of 29 FTE.
- 3) Other revenues have increased \$570K due to recording instructional cafeteria revenues under operating funds (2016-2017 recorded under school generated funds in the Special Purpose Fund) and recognizing International Student Program recoveries as revenues (2016-2017 recorded as recovery of expenses).
- 4) Rentals and leases revenue has increased \$63K primarily as a result of rental income from the Richmond Elementary school site.
- 5) Investment income has increased \$256K due to an increase in interest rates and the investment total as a result of accumulating interest.

Schedule 2C Operating Expense by Function, Program and Object

The following table summarizes Operating Expenses by source in the Operating Fund:

	2017-2018 Operating Expenses (\$)	2017-2018 Operating Expenses (%)	2017-2018 Provincial Average (%)
Instruction	\$164,167,079	85.2%	83.0%
District Administration	4,916,326	2.6%	3.6%
Operations and Maintenance	22,555,876	11.7%	11.5%
Transportation and Housing	883,130	0.5%	1.9%
Total Operating Expenses	\$192,522,411	100%	100%

The operating fund final expenditures indicate district spending of 85.2% on Instruction which is higher than the provincial average of 83.0%. District administration spending is 2.6% which is below the provincial average of 3.6%. Operations and Maintenance spending is 11.7% and is higher than the provincial average of 11.5% due to the age of our facilities. Transportation and Housing spending is 0.5% as compared to the provincial average of 1.9%.

SPECIAL PURPOSE FUND

Schedule 3 Schedule of Special Purpose Operations

Schedule 3A Changes in Special Purpose Funds and Expense by Object

Special Purpose Funds are funds received for specific purposes and must be used for those purposes. The special purpose fund revenues are as follows:

	2017-2018 Special Purpose Revenues	2016-2017 Special Purpose Revenues
Annual Facility Grant	\$ 880,701	\$ 833,385
Learning Improvement Fund	668,206	3,310,099
Scholarships and Bursaries	26,716	63,571
Special Education Technology	111,000	192,039
School Generated Funds	6,558,567	5,994,954
Strong Start	198,833	205,640
Ready, Set, Learn	79,756	57,676
Official Languages in Education Protocol (OLEP)	410,966	405,335
CommunityLINK	3,755,374	3,828,925
Coding and Curriculum Implementation	73,985	13,279
Priority Measures	353,990	1,317,877
Classroom Enhancement Fund – Overhead	1,360,638	-
Classroom Enhancement Fund – Staffing	14,687,216	-
Ledger School	242,312	223,529
Provincial Inclusion Outreach	494,327	454,658
Charitable Trust	322,491	428,770
Estate Trust	13,858	5,241
Attendance Support and Wellness	-	59,400
Special Purpose Revenues	\$30,238,936	\$17,394,378

The following outlines the major changes in the Special Purpose Funds:

- 1) In 2017-2018, the Learning Improvement Fund consisted only of a grant targeted towards school Support Staff as the Ministry of Education rolled the Teacher portion of the Learning Improvement Fund (Education Fund) into the Classroom Enhancement Fund.
- 2) The Coding and Curriculum Implementation funding was received in 2016-2017 to support curriculum implementation, including a new mandatory coding requirement. The total grant received was \$135,268; the remaining \$48,004 will be spent in 2018-2019.
- 3) The Priority Measures grant funding was provided to districts 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 was spent in 2017-2018.
- 4) Classroom Enhancement Fund is the notional grant allocation provided by the Ministry of Education based on an estimate of the number of teachers required to meet the restored collective agreement class size and composition language.
- 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 was fully spent in 2016-2017.

CAPITAL FUND

Schedule 4 Schedule of Capital Operations

Schedule 4A Tangible Capital Assets

Schedule 4B Tangible Capital Assets - Work in Progress

Schedule 4C Deferred Capital Revenue

Tangible capital assets are assets that have an expected life greater than one year and are not consumed in the normal course of operations. These assets are amortized over their useful life, meaning that the cost of the asset is expensed over a period of time.

Deferred capital revenue is funding received from a third party for the acquisition, development, construction or betterment of a tangible capital asset. These funds are amortized over the life of the asset to match the amortization expense, meaning that revenue is recognized over a period of time. There are three categories of deferred capital revenue (Schedule 4C):

- Bylaw Capital includes contributions received from the Ministry of Education for major capital programs. The Additional Education Space, seismic upgrade work at Campus View, and Annual Facility Grant (AFG) projects are funded from Bylaw Capital.
- Other Provincial includes Ministry of Education Restricted Capital, which is made up of proceeds from the lease of assets which were originally purchased from Bylaw Capital, interest earned on the deferred capital revenue balance, 75% of the proceeds of disposition of the sale of surplus school properties, and unspent (surplus) funds from Ministry-funded capital projects. Ministry approval is required to spend these funds. The renovation of the Burnside Education Centre is being funded from Other Provincial. Other Provincial also includes funding from the Industry Training Authority (ITA) for a three-year Youth Trades Capital Equipment Program which enables schools to purchase trades training equipment.
- Other Capital includes third party contributions for the future replacement of the Neighbourhood Learning Centre and artificial turf field at Oak Bay High School, as well as contributions for the Child Care Capital Funding Program.

Local Capital includes proceeds from the lease of assets which were originally purchased from Board funds, interest earned on the local capital balance, and 25% of the proceeds of disposition of the sale of surplus school properties. The Technology Replacement Reserve, Quadra learning studio and a portion of the Northridge classroom space are funded from Local Capital.

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 \$7.2 million of which equipment and vehicle additions totalled \$3.3 million, computer hardware and software additions totalled \$1.3 million and building improvements/seismic upgrades and replacement totalled \$2.6 million, primarily related to the Additional Education Space. The buildings work in progress totals \$4.4 million (Schedule 4B) related to the renovation work at the Burnside Education Centre and Additional Education Space.

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

The following motions are recommended:

That the Board of Education of School District No. 61 (Greater Victoria) approve the internally restricted surplus appropriation of \$16,859,357 as shown on Schedule 2 of the 2017-2018 Audited Financial Statements, being held for school level funds \$4,246,216 (Note A), unspent project budgets \$5,307,670 (Note B), purchase order commitments \$1,018,775 (Note C), and the previously approved budgeted surplus of \$3,900,000 (Note D).

That the Board of Education of School District No. 61 (Greater Victoria) approve the June 30, 2018 unrestricted operating surplus of \$2,386,696 (Note E) to be carried forward and \$46,980 applied towards the projected deficit of \$3,946,980 in 2018-2019 (\$3,900,000 carry forward approved; \$1,395,113 in April 2017, \$2,304,887 in September 2017, and \$200,000 in April 2018) and \$2,339,716 applied toward the projected deficit of \$5,500,000 in 2019-2020.

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$374,374 to Local Capital in 2017-2018 for the Student Device Replacement Reserve.

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$200,000 to Local Capital in 2017-2018 for the Technology 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, 2018; 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, 2018

School District No. 61 (Greater Victoria)

June 30, 2018

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School District No. 61 (Greater Victoria)

MANAGEMENT REPORT

Version: 5405-4659-2677

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 quarterly 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	_____ Date Signed
_____ Signature of the Superintendent	_____ Date Signed
_____ Signature of the Secretary Treasurer	_____ Date Signed

School District No. 61 (Greater Victoria)

Statement 1

Statement of Financial Position

As at June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	65,262,701	64,491,341
Accounts Receivable		
Due from Province - Ministry of Education	122,078	106,886
Other (Note 3)	1,268,501	943,956
Portfolio Investments (Note 4)	499,487	499,430
Long-Term Accounts Receivable (Note 5)	-	458,827
Total Financial Assets	<u>67,152,767</u>	<u>66,500,440</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 7)	23,799,850	21,471,468
Unearned Revenue (Note 8)	11,570,216	11,731,014
Deferred Revenue (Note 9)	4,333,871	4,608,979
Deferred Capital Revenue (Note 10)	192,042,758	190,852,147
Employee Future Benefits (Note 11)	2,632,598	2,517,305
Total Liabilities	<u>234,379,293</u>	<u>231,180,913</u>
Net Financial Assets (Debt)	<u>(167,226,526)</u>	<u>(164,680,473)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	233,343,274	233,597,213
Prepaid Expenses	581,847	577,766
Total Non-Financial Assets	<u>233,925,121</u>	<u>234,174,979</u>
Accumulated Surplus (Deficit) (Note 22)	<u>66,698,595</u>	<u>69,494,506</u>

Unrecognized Assets (Note 12)
 Contractual Obligations (Note 16)
 Contractual Rights (Note 17)
 Contingent Liabilities (Note 19)

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary Treasurer	Date Signed

School District No. 61 (Greater Victoria)

Statement of Operations
Year Ended June 30, 2018

	2018 Budget (Note 18) \$	2018 Actual \$	2017 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	192,589,973	196,460,651	181,264,735
Other		65,139	
Municipal Grants Spent on Sites			-
Tuition	13,282,552	15,107,552	14,787,726
Other Revenue	7,412,520	9,158,451	8,069,686
Rentals and Leases	1,697,745	1,950,307	1,885,131
Investment Income	762,491	1,156,849	871,826
Gain (Loss) on Disposal of Tangible Capital Assets			275,000
Amortization of Deferred Capital Revenue	6,974,392	6,920,788	6,687,944
Total Revenue	<u>222,719,673</u>	<u>230,819,737</u>	<u>213,842,048</u>
Expenses			
Instruction	189,081,700	192,815,715	172,683,404
District Administration	4,598,414	4,916,326	4,575,541
Operations and Maintenance	34,354,257	35,000,477	35,033,055
Transportation and Housing	1,014,683	883,130	1,018,348
Debt Services			3,762
Total Expense	<u>229,049,054</u>	<u>233,615,648</u>	<u>213,314,110</u>
Surplus (Deficit) for the year	<u>(6,329,381)</u>	<u>(2,795,911)</u>	<u>527,938</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		69,494,506	68,966,568
Accumulated Surplus (Deficit) from Operations, end of year		<u>66,698,595</u>	<u>69,494,506</u>

School District No. 61 (Greater Victoria)

Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2018

	2018 Budget (Note 18) \$	2018 Actual \$	2017 Actual \$
Surplus (Deficit) for the year	(6,329,381)	(2,795,911)	527,938
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(4,314,457)	(10,206,896)	(11,464,040)
Amortization of Tangible Capital Assets	10,238,338	10,460,835	9,658,430
Total Effect of change in Tangible Capital Assets	5,923,881	253,939	(1,805,610)
Acquisition of Prepaid Expenses	-	(4,081)	(224,784)
Use of Prepaid Expenses	60,000	-	-
Total Effect of change in Other Non-Financial Assets	60,000	(4,081)	(224,784)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(345,500)</u>	(2,546,053)	(1,502,456)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(2,546,053)	(1,502,456)
Net Financial Assets (Debt), beginning of year		(164,680,473)	(163,178,017)
Net Financial Assets (Debt), end of year		(167,226,526)	(164,680,473)

School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(2,795,911)	527,938
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	119,090	(131,490)
Prepaid Expenses	(4,081)	(224,784)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	734,032	(991,204)
Unearned Revenue	(160,798)	1,496,452
Deferred Revenue	(275,108)	981,873
Employee Future Benefits	115,293	69,127
Other Liabilities	1,594,350	802,178
Loss (Gain) on Disposal of Tangible Capital Assets	-	(275,000)
Amortization of Tangible Capital Assets	10,460,835	9,658,430
Amortization of Deferred Capital Revenue	(6,920,788)	(6,687,944)
Total Operating Transactions	2,866,914	5,225,576
Capital Transactions		
Tangible Capital Assets Purchased	(3,671,377)	(6,098,086)
Tangible Capital Assets -WIP Purchased	(6,535,519)	(5,365,954)
District Portion of Proceeds on Disposal	-	275,000
Bylaw Expenditures	(1,103,065)	(1,597,187)
Total Capital Transactions	(11,309,961)	(12,786,227)
Financing Transactions		
Capital Revenue Received	9,214,464	7,301,055
Capital Lease Principal Repayment	-	(276,746)
Total Financing Transactions	9,214,464	7,024,309
Investing Transactions		
Investments in Portfolio Investments	(57)	(57)
Total Investing Transactions	(57)	(57)
Net Increase (Decrease) in Cash and Cash Equivalents	771,360	(536,399)
Cash and Cash Equivalents, beginning of year	64,491,341	65,027,740
Cash and Cash Equivalents, end of year	65,262,701	64,491,341
Cash and Cash Equivalents, end of year, is made up of:		
Cash	65,262,701	64,491,341
	65,262,701	64,491,341

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2018

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, 2018

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 (EARS_L) 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, 2018

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, 2018

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 14 – Interfund Transfers and Note 22 – 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, 2018

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, 2018

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.

(s) New Accounting Standards

(i) PS 2200, *Related Party Disclosures* defines a related party and establishes disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when the transactions have occurred at a value different from that which would have been arrived at if the parties were unrelated, and the transactions have, or could have, a material financial effect on the consolidated financial statements. PS 2200 applies to fiscal years beginning on or after June 30, 2017. See note 15.

(ii) PS 3420, *Inter-entity Transactions* establishes standards of how to account for and report transactions between public sector entities that comprise a government reporting entity from both a provider and a recipient perspective. The main features of the standard are as follows:

- Under a policy of cost allocation, revenues and expenses are recognized on a gross basis;
- Transactions are measured at the carrying amount, except in specific circumstances;
- A recipient may choose to recognize unallocated costs for the provision of goods and services and measure them at the carrying amount, fair value or other amount dictated by policy, accountability structure or budget practice; and
- The transfer of an asset or liability for nominal or no consideration is measured by the provider at the carrying amount and by the recipient at the carrying amount or fair value.

Requirements of this standard are considered in conjunction with requirements of PS 2200. PS 3420 applies to fiscal years beginning on or after June 30, 2017. Management has determined that there is no impact of adoption of PS 3420 on the financial statements of School District No. 61.

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

2. Summary of Significant Accounting Policies (Continued)

(s) New Accounting Standards (continued)

- (iii) PS 3210, *Assets* provides guidance for applying the definition of assets set out in PS 1000, *Financial Statement Concepts*, and establishes general disclosure standards for assets. Disclosure of information about the major categories of assets that are not recognized is required. When an asset is not recognized because a reasonable estimate of the amount involved cannot be made, a disclosure should be provided. PS 3210 applies to fiscal years beginning on or after June 30, 2017. Management has determined that there is no impact of adoption of PS 3210 on the financial statements of School District No. 61.
- (iv) PS 3320, *Contingent Assets* defines and establishes disclosure standards for contingent assets. Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. Disclosure of information about contingent assets is required when the occurrence of the confirming future event is likely. PS 3320 applies to fiscal years beginning on or after June 30, 2017. Management has determined that there is no impact of adoption of PS 3320 on the financial statements of School District No. 61.
- (v) PS 3380, *Contractual Rights* defines and establishes disclosure standards for contractual rights. Contractual rights are rights to resources arising from contracts or agreements that will result in both an asset and revenue in the future. Contractual rights are distinct from contingent assets as there is no uncertainty related to the existence of the contractual right. Disclosure of information about contractual rights is required including a description of their nature and extent, and the timing. PS 3380 applies to fiscal years beginning on or after June 30, 2017. See note 17.

3. Accounts Receivable – Other Receivables

	June 30, 2018	June 30, 2017
Due from Agencies and Associations	\$ 269,413	\$ 179,805
Due from Government of Canada	149,943	162,077
Other Receivables	849,145	602,074
	<u>\$ 1,268,501</u>	<u>\$ 943,956</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, 2018 was \$0.7 million (2017: \$0.7 million).

5. Long-Term Accounts Receivable

The School District entered into an agreement for the lease of Hampton Elementary School for a 99-year term commencing March 1, 2006. The lease involved land and building and was accounted for separately. The building was accounted for as a sales-type lease, whereby finance income was recognized in a manner that produces a constant rate of return on the investment in the lease. The implicit discount rate in the lease was 4%. The land was accounted for as an operating lease. Rental income on the lease of \$193,986 (2017: \$70,901) is included in deferred capital revenue of the Capital fund. The remaining lease was paid in full in October 2017.

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.

School District No. 61 (Greater Victoria)Notes to Financial Statements
Year Ended June 30, 2018**7. Accounts Payable and Accrued Liabilities – Other**

	June 30, 2018	June 30, 2017
Trade Payables	\$ 2,782,016	\$ 1,857,039
Salaries and Benefits Payable	12,774,265	11,421,330
Accrued Vacation Pay	1,556,974	1,570,522
Holdback Payables	99,144	31,293
International Student Program Fee Payable	5,938,586	5,928,785
Other	648,865	662,499
	\$ 23,799,850	\$ 21,471,468

International Student Program Fees Payable in the amount of \$5,938,586 (2017: \$5,928,785) is comprised of homestay fees of \$4,552,098 (2017: \$4,669,556) and medical fees of \$1,386,488 (2017: \$1,259,229). 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.

8. Unearned Revenue

	June 30, 2018	June 30, 2017
Unearned Revenue, Beginning of Year	\$ 11,731,014	\$ 10,234,562
Changes for the Year:		
Increase:		
Tuition fees	14,901,365	15,945,351
Rentals and Leases	1,912,817	1,870,873
Other	10,300	230,600
Summer school	59,437	51,865
	16,883,919	18,098,689
Decrease:		
Tuition fees	15,042,774	14,703,438
Rentals and Leases	1,944,463	1,881,103
Other	600	-
Summer school	56,880	17,696
	17,044,717	16,602,237
Net Changes for the Year	(160,798)	1,496,452
Unearned Revenue, End of Year	\$ 11,570,216	\$ 11,731,014

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

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, 2018	June 30, 2017
Deferred Revenue, Beginning of Year	\$ 4,608,979	\$ 3,627,106
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	23,103,650	11,402,802
Other	6,789,800	6,893,616
Investment Income	101,350	79,833
	<u>29,994,800</u>	<u>18,376,251</u>
Decrease:		
Allocation to Revenue	30,238,936	17,394,378
Recovered	30,972	-
	<u>30,269,908</u>	<u>17,394,378</u>
Net Changes for the Year	(275,108)	981,873
Deferred Revenue, End of Year	\$ 4,333,871	\$ 4,608,979

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, 2018	June 30, 2017
Deferred Capital Revenue, Beginning of Year	\$ 183,900,796	\$ 181,208,233
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue – Capital Additions	428,274	-
Transferred from Deferred Capital Revenue – Work in Progress	3,557,869	9,380,507
	<u>3,986,143</u>	<u>9,380,507</u>
Decrease:		
Amortization of Deferred Capital Revenue	6,920,788	6,687,944
	<u>6,920,788</u>	<u>6,687,944</u>
Net Changes for the Year	(2,934,645)	2,692,563
Deferred Capital Revenue, End of Year	\$ 180,966,151	\$ 183,900,796

School District No. 61 (Greater Victoria)Notes to Financial Statements
Year Ended June 30, 2018**10. Deferred Capital Revenue (Continued)****Deferred Capital Revenue – Work in Progress:**

	June 30, 2018	June 30, 2017
Work in Progress, Beginning of Year	\$ 1,450,828	\$ 5,465,381
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	6,472,368	5,365,954
	<u>6,472,368</u>	<u>5,365,954</u>
Decrease:		
Transferred to Deferred Capital Revenue	3,557,869	9,380,507
	<u>3,557,869</u>	<u>9,380,507</u>
Net Changes for the Year	2,914,499	(4,014,553)
Work in Progress, End of Year	\$ 4,365,327	\$ 1,450,828

Unspent Deferred Capital Revenue:

	June 30, 2018	June 30, 2017
Unspent Deferred Capital Revenue, Beginning of Year	\$ 5,500,523	\$ 5,162,609
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	8,657,612	5,721,373
Provincial Grants - Other	238,329	405,409
Other	292,084	344,772
Investment Income	26,439	4,501
MEd Restricted Portion of Proceeds on Disposal	-	825,000
	<u>9,214,464</u>	<u>7,301,055</u>
Decrease:		
Transferred to Deferred Capital Revenue – Capital Additions	428,274	-
Transferred to Deferred Capital Revenue – Work in Progress	6,472,368	5,365,954
Bylaw Expenditures	1,103,065	1,597,187
	<u>8,003,707</u>	<u>6,963,141</u>
Net Changes for the Year	1,210,757	337,914
Unspent Deferred Capital Revenue, End of Year	\$ 6,711,280	\$ 5,500,523
Total Deferred Capital Revenue, End of Year	\$ 192,042,758	\$ 190,852,147

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

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, 2018	June 30, 2017
Discount Rate - April 1	2.75%	2.50%
Discount Rate - March 31	2.75%	2.75%
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

	June 30, 2018	June 30, 2017
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation - April 1	\$ 2,658,252	\$ 2,788,523
Service Cost	228,149	228,622
Interest Cost	75,036	70,630
Benefit Payments	(225,942)	(303,652)
Actuarial Loss	(76,753)	(125,871)
Accrued Benefit Obligation - March 31	\$ 2,658,742	\$ 2,658,252

Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation - March 31	\$ 2,658,742	\$ 2,658,252
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(2,658,742)	(2,658,252)
Employer Contributions After Measurement Date	13,209	22,064
Benefit Expense After Measurement Date	(80,735)	(75,796)
Unamortized Net Actuarial Loss	93,671	194,679
Accrued Benefit Liability - June 30	\$ (2,632,598)	\$ (2,517,305)

Reconciliation of Change in Accrued Benefit Liability:		
Accrued Benefit Liability - July 1	\$ 2,517,305	\$ 2,448,178
Net Expense for Fiscal Year	332,380	337,468
Employer Contributions	(217,087)	(268,341)
Accrued Benefit Liability - June 30	\$ 2,632,598	\$ 2,517,305

Components of Net Benefit Expense:		
Service Cost	\$ 232,898	\$ 228,503
Interest Cost	75,226	71,732
Amortization of Net Actuarial Loss	24,256	37,233
Net Benefit Expense	\$ 332,380	\$ 337,468

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

12. Tangible Capital Assets

June 30, 2018

Cost:	Balance at June 30, 2017	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2018
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	344,109,129	-	-	2,632,976	346,742,105
Buildings – WIP	1,449,881	5,607,875	-	(2,632,976)	4,424,780
Furniture & Equipment	6,731,018	2,061,487	(494,375)	902,247	9,200,377
Furniture & Equipment – WIP	524	905,422	-	(902,247)	3,699
Vehicles	623,993	293,763	(81,456)	-	836,300
Computer Software	320,713	64,194	(17,414)	-	367,493
Computer Hardware	8,165,755	1,251,933	(759,038)	22,646	8,681,296
Computer Hardware – WIP	424	22,222	-	(22,646)	-
Total	\$ 373,935,154	\$10,206,896	\$ (1,352,283)	\$ -	\$ 382,789,767

Accumulated Amortization:	Balance at June 30, 2017	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2018
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	85,000	170,000	-	-	255,000
Buildings	134,852,005	7,561,288	-	-	142,413,293
Furniture & Equipment	2,800,301	821,289	(494,375)	-	3,127,215
Vehicles	288,706	77,087	(81,456)	-	284,337
Computer Software	95,470	70,562	(17,414)	-	148,618
Computer Hardware	2,216,459	1,760,609	(759,038)	-	3,218,030
Total	\$ 140,337,941	\$ 10,460,835	\$ (1,352,283)	\$ -	\$ 149,446,493

June 30, 2017

Cost:	Balance at June 30, 2017	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2018
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Site Improvements – WIP	-	250,000	-	(1,700,000)	-
Site Improvements	1,700,000	-	-	1,700,000	1,700,000
Buildings	344,109,129	385,870	-	7,471,313	344,109,129
Buildings – WIP	1,449,881	4,905,812	-	(7,471,313)	1,449,881
Furniture & Equipment	6,731,018	768,888	(705,673)	177,847	6,731,018
Furniture & Equipment – WIP	524	178,371	-	(177,847)	524
Vehicles	623,993	47,416	(127,551)	-	623,993
Computer Software	320,713	47,244	(17,414)	-	320,713
Computer Hardware	8,165,755	4,848,668	(65,829)	31,347	8,165,755
Computer Hardware – WIP	424	31,771	-	(31,347)	424
Hardware under capital lease	-	-	(557,821)	-	-
Total	\$ 373,935,154	\$11,464,040	\$ (1,474,288)	\$ -	\$ 373,935,154

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

12. Tangible Capital Assets (Continued)

June 30, 2017 (Continued)

Accumulated Amortization:	Balance at June 30, 2017	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2018
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	85,000	85,000	-	-	85,000
Buildings	134,852,005	7,471,535	-	-	134,852,005
Furniture & Equipment	2,800,301	696,332	(705,673)	-	2,800,301
Vehicles	288,706	72,783	(127,551)	-	288,706
Computer Software	95,470	62,901	(17,414)	-	95,470
Computer Hardware	2,216,459	1,228,042	(315,121)	-	2,216,459
Hardware under capital lease	-	41,837	(308,529)	-	-
Total	\$ 140,337,941	\$ 9,658,430	\$ (1,474,288)	\$ -	\$ 140,337,941

Net Book Value:

	Net Book Value June 30, 2018	Net Book Value June 30, 2017
Sites	\$ 10,833,717	\$ 10,833,717
Site Improvements	1,445,000	1,615,000
Buildings	204,328,812	209,257,124
Buildings – WIP	4,424,780	1,449,881
Furniture & Equipment	6,073,162	3,930,717
Furniture & Equipment – WIP	3,699	524
Vehicles	551,963	335,287
Computer Software	218,875	225,243
Computer Hardware	5,463,266	5,949,296
Computer Hardware – WIP	-	424
	\$ 233,343,274	\$ 233,597,213

Buildings – Work in Progress having a value of \$4,424,780 (2017: \$1,449,881) Furniture & Equipment – Work in Progress having a value of \$3,699 (2017: \$524) and Computer Hardware – Work in Progress \$0 (2017: \$424) have not been amortized. Amortization of these assets commence when the asset is put into service.

The School District manages and controls various works of art including painting and sculptures. These assets are not recorded as tangible capital assets and are not amortized as a reasonable amount cannot be determined.

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

13. 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, 2016, the Teachers' Pension Plan has about 45,000 active members and approximately 37,000 retired members. As of December 31, 2016, the Municipal Pension Plan has about 193,000 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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. As a result of the 2014 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, the employer basic contribution rate decreased.

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. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The Greater Victoria School District paid \$18,872,925 for employer contributions to these plans in the year ended June 30, 2018 (2017: \$17,057,974).

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

14. Interfund Transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2018 were as follows:

- Transfer to the capital fund for tangible capital assets purchased from the operating fund \$2,291,396.
- Transfer to the capital fund for tangible capital assets purchased from the special purpose fund \$709,599.
- Transfer from the operating fund to the capital fund (local capital) \$374,374 for the student device replacement reserve.
- Transfer from the operating fund to the capital fund (local capital) \$200,000 for the technology for learning equipment replacement reserve.

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

15. 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.

16. Contractual Obligations

The School District has entered into a number of multiple-year contracts for the delivery of services and operating leases. 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.

	2019	2020	2021	2022	2023	Thereafter
Youth and Family	\$ 1,409,000	\$ -	\$ -	\$ -	\$ -	-
Catering	800,000	-	-	-	-	-
Transportation	1,000,000	157,000	157,000	-	-	-
Operating Lease	115,235	115,235	115,235	115,235	64,105	-
Total	\$ 3,324,235	\$ 272,235	\$ 272,235	\$ 115,235	\$ 64,105	\$ -

17. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for property leases and the School District's Local Education Agreement with The Songhees Nation. The following table summarizes the contractual rights of the School District for future assets:

	2019	2020	2021	2022	2023	Thereafter
Property Leases	\$ 956,393	\$ 630,184	\$ 239,351	\$ 162,684	\$ 162,684	\$ 2,822,017
Local Education Agreement	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	-
Total	\$ 1,956,393	\$ 1,630,184	\$ 239,351	\$ 162,684	\$ 162,684	\$ 2,822,017

18. Budget Figures

Budget figures were approved by the Board through the adoption of an annual budget on April 19, 2017.

19. Contingent Liabilities and Assets

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.

At June 30, 2018, unspent Classroom Enhancement Fund remedies totalled \$508,000. The School District was unable to reach an agreement with the local teachers' union regarding the treatment of the unspent remedies by June 30th. Of the estimated \$508,000 in unspent remedies, \$201,311 is recognized as Deferred Revenue.

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

20. Asset Retirement Obligation

As at June 30, 2018, 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.

21. Expense by Object

	June 30, 2018	June 30, 2017
Salaries and Benefits	\$ 191,209,646	\$ 172,913,336
Services and Supplies	31,945,167	30,738,582
Interest	-	3,762
Amortization	10,460,835	9,658,430
	<u>\$ 233,615,648</u>	<u>\$ 213,314,110</u>

22. 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, 2018; for outstanding purchase order commitments; and for the amounts approved for the 2017/2018 and 2018/2019 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, 2018	June 30, 2017
Internally Restricted - Operating Fund		
Carry Forward of Unspent School Budgets	\$ 4,246,216	\$ 5,379,427
Carry Forward of Unspent Project Budgets	5,307,670	3,729,737
Purchase Order Commitments	1,018,775	1,385,806
Appropriated for Future Years' Operating Budget	3,900,000	5,500,000
	<u>14,472,661</u>	<u>15,994,970</u>
Internally Restricted - Capital Fund		
Local Capital Reserve	<u>6,341,597</u>	<u>5,993,508</u>
Total Internally Restricted Fund Balances	20,814,258	21,988,478
Unrestricted Operating Surplus	2,386,696	3,774,594
Invested in Tangible Capital Assets	43,497,641	43,731,434
Accumulated Surplus	\$ 66,698,595	\$ 69,494,506

23. Economic Dependence

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2018

24. Risk Management

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

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

a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a 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 of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2018

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	19,769,564		49,724,942	69,494,506	68,966,568
Changes for the year					
Surplus (Deficit) for the year	(44,437)	709,599	(3,461,073)	(2,795,911)	527,938
Interfund Transfers					
Tangible Capital Assets Purchased	(2,291,396)	(709,599)	3,000,995	-	
Local Capital	(574,374)		574,374	-	
Net Changes for the year	(2,910,207)	-	114,296	(2,795,911)	527,938
Accumulated Surplus (Deficit), end of year - Statement 2	16,859,357	-	49,839,238	66,698,595	69,494,506

School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2018

	2018 Budget (Note 18) \$	2018 Actual \$	2017 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	169,511,584	172,045,629	168,767,439
Other		65,139	
Tuition	13,282,552	15,107,552	14,787,726
Other Revenue	997,520	2,312,484	1,664,632
Rentals and Leases	1,694,784	1,944,463	1,881,103
Investment Income	650,000	1,002,707	747,143
Total Revenue	186,136,440	192,477,974	187,848,043
Expenses			
Instruction	161,522,590	164,167,079	156,340,350
District Administration	4,598,414	4,916,326	4,575,541
Operations and Maintenance	22,105,640	22,555,876	22,958,100
Transportation and Housing	1,014,683	883,130	1,018,348
Total Expense	189,241,327	192,522,411	184,892,339
Operating Surplus (Deficit) for the year	(3,104,887)	(44,437)	2,955,704
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,104,887		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(800,000)	(2,291,396)	(5,494,277)
Local Capital	(200,000)	(574,374)	(492,290)
Total Net Transfers	(1,000,000)	(2,865,770)	(5,986,567)
Total Operating Surplus (Deficit), for the year	-	(2,910,207)	(3,030,863)
Operating Surplus (Deficit), beginning of year		19,769,564	22,800,427
Operating Surplus (Deficit), end of year		16,859,357	19,769,564
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 23)		14,472,661	15,994,970
Unrestricted		2,386,696	3,774,594
Total Operating Surplus (Deficit), end of year		16,859,357	19,769,564

School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Budget (Note 18) \$	2018 Actual \$	2017 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	166,715,079	168,767,603	164,765,932
DISC/LEA Recovery	(927,465)	(1,064,664)	(986,370)
Other Ministry of Education Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults	-	80,815	37,952
Transportation Supplement	-	20,027	20,027
Economic Stability Dividend	-	115,387	101,450
Return of Administrative Savings	827,353	827,353	827,353
Carbon Tax Grant	-	145,245	127,977
Student Learning Grant	-	-	955,761
FSA Scorer Training	-	17,740	17,740
Other Grants	-	5,000	3,000
SRG3 Assessments	-	211,850	-
Support Staff Benefits	-	22,656	-
Total Provincial Grants - Ministry of Education	169,511,584	172,045,629	168,767,439
Provincial Grants - Other	-	65,139	-
Tuition			
Summer School Fees	17,696	56,880	17,696
Continuing Education	58,124	26,298	66,592
International and Out of Province Students	13,206,732	15,024,374	14,703,438
Total Tuition	13,282,552	15,107,552	14,787,726
Other Revenues			
Other School District/Education Authorities	-	2,700	2,700
LEA/Direct Funding from First Nations	927,465	1,064,664	986,370
Miscellaneous			
Industry Training Secondary Schools	-	121,150	109,034
Aboriginal Nations Education Curriculum Project	15,000	13,140	24,374
Misc Fees and Grants	36,755	459,971	475,919
Cafeteria	-	146,084	-
International Student Program Revenues	-	486,975	47,935
ArtsStarts Grant	18,300	17,800	18,300
Total Other Revenue	997,520	2,312,484	1,664,632
Rentals and Leases	1,694,784	1,944,463	1,881,103
Investment Income	650,000	1,002,707	747,143
Total Operating Revenue	186,136,440	192,477,974	187,848,043

School District No. 61 (Greater Victoria)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Budget (Note 18)	2018 Actual	2017 Actual
	\$	\$	\$
Salaries			
Teachers	82,684,954	82,713,167	80,199,425
Principals and Vice Principals	12,255,821	11,729,196	10,811,359
Educational Assistants	17,240,139	17,325,907	16,759,453
Support Staff	17,038,427	16,723,091	16,481,061
Other Professionals	3,697,241	4,201,752	3,463,181
Substitutes	7,181,346	8,253,999	7,989,295
Total Salaries	140,097,928	140,947,112	135,703,774
Employee Benefits	32,198,765	31,402,246	30,004,741
Total Salaries and Benefits	172,296,693	172,349,358	165,708,515
Services and Supplies			
Services	4,527,695	6,985,412	6,880,929
Student Transportation	998,933	974,700	1,086,592
Professional Development and Travel	571,601	1,232,663	1,227,406
Rentals and Leases	79,238	49,832	-
Dues and Fees	88,207	95,497	118,028
Insurance	442,842	363,016	396,831
Supplies	5,593,711	6,360,109	4,975,430
Utilities	4,642,407	4,111,824	4,498,608
Total Services and Supplies	16,944,634	20,173,053	19,183,824
Total Operating Expense	189,241,327	192,522,411	184,892,339

School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	61,860,505	4,300,962	1,740,694	429,775	231,203	5,511,941	74,075,080
1.03 Career Programs	826,483	89,637	290,000	2,761	-	85,435	1,294,316
1.07 Library Services	1,890,378	4,338	-	351,557	-	85,828	2,332,101
1.08 Counselling	2,250,612	1,305	-	-	-	49,244	2,301,161
1.10 Special Education	8,324,288	249,371	14,570,878	233,636	111,927	1,237,972	24,728,072
1.30 English Language Learning	1,667,651	140,705	-	-	-	115,987	1,924,343
1.31 Aboriginal Education	493,003	139,829	556,551	50,769	105,720	52,463	1,398,335
1.41 School Administration	-	6,750,795	-	3,640,765	-	63,809	10,455,369
1.60 Summer School	141,915	19,925	1,784	10,940	-	-	174,564
1.61 Continuing Education	248,106	32,329	1,096	53,413	-	16,333	351,277
1.62 International and Out of Province Students	4,958,057	-	132,576	752,291	629,789	363,791	6,836,504
1.64 Other	-	-	-	9,888	-	-	9,888
Total Function 1	82,660,998	11,729,196	17,293,579	5,535,795	1,078,639	7,582,803	125,881,010
4 District Administration							
4.11 Educational Administration	-	-	-	147,854	732,332	26,011	906,197
4.40 School District Governance	-	-	-	28,858	251,866	-	280,724
4.41 Business Administration	-	-	-	1,054,388	1,124,110	102,741	2,281,239
Total Function 4	-	-	-	1,231,100	2,108,308	128,752	3,468,160
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	52,169	-	32,328	282,090	889,888	23,331	1,279,806
5.50 Maintenance Operations	-	-	-	8,826,733	124,917	287,481	9,239,131
5.52 Maintenance of Grounds	-	-	-	820,503	-	231,632	1,052,135
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	52,169	-	32,328	9,929,326	1,014,805	542,444	11,571,072
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	26,870	-	-	26,870
7.70 Student Transportation	-	-	-	-	-	-	-
Total Function 7	-	-	-	26,870	-	-	26,870
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	82,713,167	11,729,196	17,325,907	16,723,091	4,201,752	8,253,999	140,947,112

School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget (Note 18)	2017 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	74,075,080	16,579,057	90,654,137	4,947,193	95,601,330	95,829,727	93,195,795
1.03 Career Programs	1,294,316	290,965	1,585,281	517,693	2,102,974	1,537,605	1,443,835
1.07 Library Services	2,332,101	537,371	2,869,472	148,415	3,017,887	2,754,540	2,888,670
1.08 Counselling	2,301,161	531,245	2,832,406	4,589	2,836,995	2,717,687	2,654,541
1.10 Special Education	24,728,072	5,466,988	30,195,060	890,300	31,085,360	31,110,703	28,781,044
1.30 English Language Learning	1,924,343	435,112	2,359,455	93,979	2,453,434	2,442,644	2,324,267
1.31 Aboriginal Education	1,398,335	293,693	1,692,028	392,106	2,084,134	2,008,789	2,119,359
1.41 School Administration	10,455,369	2,237,623	12,692,992	288,107	12,981,099	12,728,808	11,622,119
1.60 Summer School	174,564	39,961	214,525	19,781	234,306	216,543	219,898
1.61 Continuing Education	351,277	79,654	430,931	188,636	619,567	354,326	407,352
1.62 International and Out of Province Students	6,836,504	1,542,306	8,378,810	2,758,953	11,137,763	9,808,558	10,670,881
1.64 Other	9,888	2,342	12,230	-	12,230	12,660	12,589
Total Function 1	125,881,010	28,036,317	153,917,327	10,249,752	164,167,079	161,522,590	156,340,350
4 District Administration							
4.11 Educational Administration	906,197	182,147	1,088,344	90,000	1,178,344	1,165,587	1,119,626
4.40 School District Governance	280,724	21,819	302,543	172,533	475,076	453,562	408,178
4.41 Business Administration	2,281,239	491,016	2,772,255	490,651	3,262,906	2,979,265	3,047,737
Total Function 4	3,468,160	694,982	4,163,142	753,184	4,916,326	4,598,414	4,575,541
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,279,806	260,335	1,540,141	555,665	2,095,806	1,796,225	1,628,983
5.50 Maintenance Operations	9,239,131	2,172,286	11,411,417	3,012,291	14,423,708	14,315,748	15,271,373
5.52 Maintenance of Grounds	1,052,135	231,963	1,284,098	639,038	1,923,136	1,348,660	1,557,734
5.56 Utilities	-	-	-	4,113,226	4,113,226	4,645,007	4,500,010
Total Function 5	11,571,072	2,664,584	14,235,656	8,320,220	22,555,876	22,105,640	22,958,100
7 Transportation and Housing							
7.41 Transportation and Housing Administration	26,870	6,363	33,233	-	33,233	32,000	33,958
7.70 Student Transportation	-	-	-	849,897	849,897	982,683	984,390
Total Function 7	26,870	6,363	33,233	849,897	883,130	1,014,683	1,018,348
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	140,947,112	31,402,246	172,349,358	20,173,053	192,522,411	189,241,327	184,892,339

School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2018

	2018 Budget (Note 18) \$	2018 Actual \$	2017 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	21,878,389	23,311,957	10,900,110
Other Revenue	6,415,000	6,845,967	6,405,054
Investment Income	76,000	81,012	89,214
Total Revenue	<u>28,369,389</u>	<u>30,238,936</u>	<u>17,394,378</u>
Expenses			
Instruction	27,559,110	28,648,636	16,343,054
Operations and Maintenance	810,279	880,701	819,339
Total Expense	<u>28,369,389</u>	<u>29,529,337</u>	<u>17,162,393</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>709,599</u>	<u>231,985</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(709,599)	(231,985)
Total Net Transfers	<u>-</u>	<u>(709,599)</u>	<u>(231,985)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2018

	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	65,075		563,983	30,972	3,034,714	34,059	23,963		329,950
Add: Restricted Grants									
Provincial Grants - Ministry of Education	810,279	668,206		111,000		192,000	66,150	410,966	3,859,245
Other			4,139		6,463,170				
Investment Income	5,347		45,263		39,230				
	815,626	668,206	49,402	111,000	6,502,400	192,000	66,150	410,966	3,859,245
Less: Allocated to Revenue	880,701	668,206	26,716	111,000	6,558,567	198,833	79,756	410,966	3,755,374
Recovered				30,972					
Deferred Revenue, end of year	-	-	586,669	-	2,978,547	27,226	10,357	-	433,821
Revenues									
Provincial Grants - Ministry of Education	875,354	668,206		111,000		198,833	79,756	410,966	3,755,374
Other Revenue			4,139		6,519,337				
Investment Income	5,347		22,577		39,230				
	880,701	668,206	26,716	111,000	6,558,567	198,833	79,756	410,966	3,755,374
Expenses									
Salaries									
Teachers								1,625	191,406
Principals and Vice Principals				2,272				48,736	157,058
Educational Assistants		550,306		86,582		133,653			623,222
Support Staff								5,961	92,718
Other Professionals									40,925
Substitutes		22,024			62,683	6,251	27,551	99,301	49,015
	-	572,330	-	88,854	62,683	139,904	27,551	155,623	1,154,344
Employee Benefits		95,876		16,746	9,944	31,848	4,410	27,703	258,216
Services and Supplies	880,701		26,716	5,400	6,288,955	27,081	47,795	222,862	2,334,252
	880,701	668,206	26,716	111,000	6,361,582	198,833	79,756	406,188	3,746,812
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	196,985	-	-	4,778	8,562
Interfund Transfers									
Tangible Capital Assets Purchased					(196,985)			(4,778)	(8,562)
	-	-	-	-	(196,985)	-	-	(4,778)	(8,562)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Ledger School	Provincial Inclusion Outreach	Charitable Trust	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	121,989	353,990					700	49,584	4,608,979
Add: Restricted Grants									
Provincial Grants - Ministry of Education			1,360,638	14,888,527	242,312	494,327			23,103,650
Other							322,491		6,789,800
Investment Income								11,510	101,350
	-	-	1,360,638	14,888,527	242,312	494,327	322,491	11,510	29,994,800
Less: Allocated to Revenue	73,985	353,990	1,360,638	14,687,216	242,312	494,327	322,491	13,858	30,238,936
Recovered									30,972
Deferred Revenue, end of year	48,004	-	-	201,311	-	-	700	47,236	4,333,871
Revenues									
Provincial Grants - Ministry of Education	73,985	353,990	1,360,638	14,687,216	242,312	494,327			23,311,957
Other Revenue							322,491		6,845,967
Investment Income								13,858	81,012
	73,985	353,990	1,360,638	14,687,216	242,312	494,327	322,491	13,858	30,238,936
Expenses									
Salaries									
Teachers		276,648	8,922	10,323,899	119,152	126,359			11,048,011
Principals and Vice Principals					4,961	10,121			223,148
Educational Assistants					47,211	87,820			1,528,794
Support Staff			104,680			20,750			224,109
Other Professionals									40,925
Substitutes	10,342	9,914	435,207	1,643,301	4,230	985		1,117	2,371,921
	10,342	286,562	548,809	11,967,200	175,554	246,035	-	1,117	15,436,908
Employee Benefits	1,655	67,428	94,663	2,720,016	41,026	53,670		179	3,423,380
Services and Supplies	47,278		232,602		25,732	194,622	322,491	12,562	10,669,049
	59,275	353,990	876,074	14,687,216	242,312	494,327	322,491	13,858	29,529,337
Net Revenue (Expense) before Interfund Transfers	14,710	-	484,564	-	-	-	-	-	709,599
Interfund Transfers									
Tangible Capital Assets Purchased	(14,710)		(484,564)						(709,599)
	(14,710)	-	(484,564)	-	-	-	-	-	(709,599)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2018

	2018	2018 Actual			2017
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	1,200,000	1,103,065		1,103,065	1,597,186
Other				-	-
Municipal Grants Spent on Sites				-	-
Federal Grants				-	-
Other Revenue				-	-
Rentals and Leases	2,961		5,844	5,844	4,028
Investment Income	36,491		73,130	73,130	35,469
Gain (Loss) on Disposal of Tangible Capital Assets				-	275,000
Amortization of Deferred Capital Revenue	6,974,392	6,920,788		6,920,788	6,687,944
Total Revenue	8,213,844	8,023,853	78,974	8,102,827	8,599,627
Expenses					
Operations and Maintenance	1,200,000	1,103,065		1,103,065	1,597,186
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,238,338	10,460,835		10,460,835	9,658,430
Debt Services					
Capital Lease Interest				-	3,762
Total Expense	11,438,338	11,563,900	-	11,563,900	11,259,378
Capital Surplus (Deficit) for the year	(3,224,494)	(3,540,047)	78,974	(3,461,073)	(2,659,751)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	800,000	3,000,995		3,000,995	5,726,262
Local Capital	200,000		574,374	574,374	492,290
Total Net Transfers	1,000,000	3,000,995	574,374	3,575,369	6,218,552
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		242,108	(242,108)	-	
Tangible Capital Assets WIP Purchased from Local Capital		63,151	(63,151)	-	
Total Other Adjustments to Fund Balances		305,259	(305,259)	-	
Total Capital Surplus (Deficit) for the year	(2,224,494)	(233,793)	348,089	114,296	3,558,801
Capital Surplus (Deficit), beginning of year		43,731,434	5,993,508	49,724,942	46,166,141
Capital Surplus (Deficit), end of year		43,497,641	6,341,597	49,839,238	49,724,942

School District No. 61 (Greater Victoria)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,833,717	345,809,129	6,731,018	623,993	320,713	8,165,755	372,484,325
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Other			428,274				428,274
Operating Fund			938,462	293,763	64,194	994,977	2,291,396
Special Purpose Funds			566,696			142,903	709,599
Local Capital			128,055			114,053	242,108
Transferred from Work in Progress		2,632,976	902,247			22,646	3,557,869
	-	2,632,976	2,963,734	293,763	64,194	1,274,579	7,229,246
Decrease:							
Deemed Disposals			494,375	81,456	17,414	759,038	1,352,283
	-	-	494,375	81,456	17,414	759,038	1,352,283
Cost, end of year	10,833,717	348,442,105	9,200,377	836,300	367,493	8,681,296	378,361,288
Work in Progress, end of year		4,424,780	3,699				4,428,479
Cost and Work in Progress, end of year	10,833,717	352,866,885	9,204,076	836,300	367,493	8,681,296	382,789,767
Accumulated Amortization, beginning of year		134,937,005	2,800,301	288,706	95,470	2,216,459	140,337,941
Changes for the Year							
Increase: Amortization for the Year		7,731,288	821,289	77,087	70,562	1,760,609	10,460,835
Decrease:							
Deemed Disposals			494,375	81,456	17,414	759,038	1,352,283
			-	494,375	81,456	759,038	1,352,283
Accumulated Amortization, end of year		142,668,293	3,127,215	284,337	148,618	3,218,030	149,446,493
Tangible Capital Assets - Net	10,833,717	210,198,592	6,076,861	551,963	218,875	5,463,266	233,343,274

School District No. 61 (Greater Victoria)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
 Year Ended June 30, 2018

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,449,881	524	-	424	1,450,829
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	4,660,163	905,422		22,222	5,587,807
Deferred Capital Revenue - Other	884,561				884,561
Local Capital	63,151				63,151
	<u>5,607,875</u>	<u>905,422</u>	<u>-</u>	<u>22,222</u>	<u>6,535,519</u>
Decrease:					
Transferred to Tangible Capital Assets	2,632,976	902,247		22,646	3,557,869
	<u>2,632,976</u>	<u>902,247</u>	<u>-</u>	<u>22,646</u>	<u>3,557,869</u>
Net Changes for the Year	<u>2,974,899</u>	<u>3,175</u>	<u>-</u>	<u>(424)</u>	<u>2,977,650</u>
Work in Progress, end of year	<u>4,424,780</u>	<u>3,699</u>	<u>-</u>	<u>-</u>	<u>4,428,479</u>

School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2018

	Bylaw Capital \$	Other Provincial \$	Other Capital \$	Total Capital \$
Deferred Capital Revenue, beginning of year	165,646,709	15,792,206	2,461,881	183,900,796
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions		428,274		428,274
Transferred from Work in Progress	3,557,869			3,557,869
	<u>3,557,869</u>	<u>428,274</u>	<u>-</u>	<u>3,986,143</u>
Decrease:				
Amortization of Deferred Capital Revenue	6,252,330	562,731	105,727	6,920,788
	<u>6,252,330</u>	<u>562,731</u>	<u>105,727</u>	<u>6,920,788</u>
Net Changes for the Year	<u>(2,694,461)</u>	<u>(134,457)</u>	<u>(105,727)</u>	<u>(2,934,645)</u>
Deferred Capital Revenue, end of year	<u>162,952,248</u>	<u>15,657,749</u>	<u>2,356,154</u>	<u>180,966,151</u>
Work in Progress, beginning of year	(88,305)	1,239,133	300,000	1,450,828
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Work in Progress	5,587,807	873,590	10,971	6,472,368
	<u>5,587,807</u>	<u>873,590</u>	<u>10,971</u>	<u>6,472,368</u>
Decrease:				
Transferred to Deferred Capital Revenue	3,557,869			3,557,869
	<u>3,557,869</u>	<u>-</u>	<u>-</u>	<u>3,557,869</u>
Net Changes for the Year	<u>2,029,938</u>	<u>873,590</u>	<u>10,971</u>	<u>2,914,499</u>
Work in Progress, end of year	<u>1,941,633</u>	<u>2,112,723</u>	<u>310,971</u>	<u>4,365,327</u>
Total Deferred Capital Revenue, end of year	<u>164,893,881</u>	<u>17,770,472</u>	<u>2,667,125</u>	<u>185,331,478</u>

School District No. 61 (Greater Victoria)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2018

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 1,014,765	\$ 3,939,025	\$ 405,409	\$ -	\$ 141,324	\$ 5,500,523
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	8,657,612					8,657,612
Provincial Grants - Other			238,329			238,329
Other		193,986			98,098	292,084
Investment Income		24,074			2,365	26,439
Transfer project surplus to MEd Restricted (from) Bylaw	(263,935)	263,935				-
	8,393,677	481,995	238,329	-	100,463	9,214,464
Decrease:						
Transferred to DCR - Capital Additions			428,274			428,274
Transferred to DCR - Work in Progress	5,587,807	873,590			10,971	6,472,368
Bylaw Expenditures	1,103,065					1,103,065
	6,690,872	873,590	428,274	-	10,971	8,003,707
Net Changes for the Year	1,702,805	(391,595)	(189,945)	-	89,492	1,210,757
Balance, end of year	2,717,570	3,547,430	215,464	-	230,816	6,711,280



OFFICE OF THE
SECRETARY-TREASURER

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

TO: The Board of Education

FROM: Mark Walsh, Secretary-Treasurer

DATE: September 24, 2018

**RE: Schedules as Required by the Financial Information Act
for the period July 01, 2017 to June 30, 2018**

In accordance with the *Financial Information Act* (the "Act"), each school district is required to prepare a Statement of Financial Information (SOFI) for each fiscal year within six months of 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.

The required schedules have been completed for the year ended June 30, 2018:

- 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 individually lists employees with remuneration exceeding \$75,000. Section 6 of the Financial Information Regulation defines remuneration to include any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the District to an employee, or on behalf of an employee, whether or not such remuneration is reported under the Income Tax Act (Canada). Remuneration 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, such as provincial medical insurance premiums and group life insurance premiums. Effective the 2017-2018 reporting period, the District has removed provincial medical insurance premiums from remuneration as per the direction of the Ministry of Education. The amount paid for provincial medical insurance premiums is now included on the Schedule of Payments for the Provision of Goods and Services.

Section 6 of the Financial Information Regulation defines expenses to include travel expenses, memberships, tuition, relocation, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee. Expenses are not limited to those generally perceived as perquisites, or bestowing personal benefit, and may include expenditures required for employees to perform their job functions. Expenses exclude benefits of a general nature applicable to all employees pursuant to an agreement, such as medical, dental, counselling, insurance and similar plans.

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 1, 2017 to June 30, 2018.



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

Schedules as required by

The Financial Information Act

For the period July 01, 2017 to June 30, 2018

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

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

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Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

<small>SCHOOL DISTRICT NUMBER</small> 61	<small>NAME OF SCHOOL DISTRICT</small> Greater Victoria	<small>YEAR</small> 2017-2018
<small>OFFICE LOCATION(S)</small> 556 Boleskine Road		<small>TELEPHONE NUMBER</small> 250-475-3212
<small>MAILING ADDRESS</small> 556 Boleskine Road		
<small>CITY</small> Victoria	<small>PROVINCE</small> BC	<small>POSTAL CODE</small> V8Z 1E8
<small>NAME OF SUPERINTENDENT</small> Shelley Green		<small>TELEPHONE NUMBER</small> 250-475-4162
<small>NAME OF SECRETARY TREASURER</small> Mark Walsh		<small>TELEPHONE NUMBER</small> 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, 2018
for School District No. 61 as required under Section 2 of the Financial Information Act.

<small>SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SUPERINTENDENT</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SECRETARY TREASURER</small>	<small>DATE SIGNED</small>

EDUC. 6049 (REV. 2008/09)

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

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)

Shelley Green
Superintendent of Schools
September 24, 2018

Mark Walsh
Secretary-Treasurer
September 24, 2018

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

SCHEDULE OF DEBTS

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

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

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, 2018**

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

ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
FERRIS, W THOMAS M	TRUSTEE, VICE CHAIR	\$22,483.92	\$35.00
LEONARD, ELAINE W	TRUSTEE	\$20,983.92	\$0.00
LORING-KUHANGA, EDITH	TRUSTEE, CHAIR	\$23,983.92	\$3,291.70
MCNALLY, DIANE	TRUSTEE	\$20,983.92	\$1,534.72
NOHR, DEBORAH ANN	TRUSTEE	\$20,983.92	\$2,450.35
ORCHERTON, PEG	TRUSTEE	\$20,983.92	\$0.00
PAYNTER, ROB	TRUSTEE	\$20,983.92	\$4,700.17
WATTERS, JORDAN	TRUSTEE	\$20,983.92	\$6,387.27
WHITEAKER, ANN M.	TRUSTEE	\$20,983.92	\$2,431.08
TOTAL, ELECTED OFFICIALS		\$193,355.28	\$ 20,830.29

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

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

NAME	POSITION	REMUNERATION	EXPENSES
ADAMS, DANA	TEACHER	\$88,403.77	\$0.00
ADAMS, DONALD M.	TEACHER	\$80,519.72	\$0.00
ADAMS, MIKE	TEACHER	\$90,533.42	\$0.00
ADAMSON, JENNIFER L	PRINCIPAL	\$110,103.64	\$2,388.97
AERTS, NICOLE C.	TEACHER	\$77,355.27	\$0.00
AERTS, THOMAS	PRINCIPAL	\$125,655.58	\$5,291.54
ALEXANDER, JEANETTE E	SPEECH AND LANGUAGE PATHOLOGIST	\$75,827.09	\$464.15
ALEXANDER, SCOTT	TEACHER	\$90,013.97	\$0.00
ALLEN, RYAN	TEACHER	\$82,022.98	\$109.95
ALLSOPP, JONATHON	TEACHER	\$80,546.12	\$0.00
ALVAREZ, LOUISE F.	TEACHER	\$80,294.20	\$0.00
ALVERNAZ, CIDALIA M.	TEACHER	\$78,586.49	\$0.00
ANDERSON, KELSEY S.	TEACHER	\$80,617.39	\$0.00
ANDISON, MARGOT	TEACHER	\$80,465.40	\$0.00
ANDREWS, KENNETH BRIAN	PRINCIPAL	\$122,276.67	\$1,630.28
ARMSTRONG, KATHRYN A	TEACHER	\$88,476.19	\$0.00
ARNOTT, DAN	TEACHER	\$80,572.51	\$0.00
ASHURST, DAVID	TEACHER	\$82,549.96	\$0.00
ATKINSON, PETER	TEACHER	\$80,560.12	\$0.00
ATTERBURY, JOHN	TEACHER	\$80,440.52	\$0.00
AWAI, DOUGLAS	TEACHER	\$82,078.70	\$0.00
AWALT, STACEY	TEACHER	\$80,567.03	\$0.00
BACKHOUSE, DAVID	TEACHER	\$80,558.48	\$0.00
BAILEY, DANA	TEACHER	\$80,558.31	\$0.00
BAINS, GINA	TEACHER	\$79,689.92	\$0.00
BAIRD, TARA L.	TEACHER	\$84,884.97	\$588.27
BAKER, GARY	TEACHER	\$91,076.28	\$336.17
BALABUCH, ALLISON J.	TEACHER	\$88,403.45	\$0.00
BALDWIN, CAROLINE M.	TEACHER	\$88,488.60	\$951.15
BALL, CHRISTOPHER D.	TEACHER	\$88,388.63	\$0.00
BALLARD, CORRIE L	TEACHER	\$85,890.41	\$0.00
BARKER, BRYN KYE	TEACHER	\$88,467.75	\$0.00
BARNES, MITCHELL	TEACHER	\$90,148.41	\$0.00
BARSS, TIM	TEACHER	\$96,321.46	\$204.75
BARWIN, ALAN	TEACHER	\$89,981.12	\$0.00
BASI, ROB R	TEACHER	\$81,829.08	\$0.00
BEAUCAGE, DOMINIQUE	TEACHER	\$88,491.05	\$0.00
BEAULAC, CATHERINE M.C.	TEACHER	\$75,295.61	\$326.62
BECKNER, PAULINE A.	TEACHER	\$77,837.36	\$0.00
BEIERMEISTER, HEATHER L.	TEACHER	\$75,901.67	\$315.00
BELL, JAMES	TEACHER	\$80,440.23	\$0.00
BELL, MAI	TEACHER	\$88,388.68	\$0.00
BENDER, LOIS	PRINCIPAL	\$116,813.37	\$1,206.85
BENDER, SUSANNA M.	TEACHER	\$80,626.52	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
BENNETT, WILLO MARIE	TEACHER	\$80,141.81	\$213.96
BENSON, HEATHER M.L.	TEACHER	\$86,701.90	\$0.00
BENTHAM, CAMELLIA	TEACHER	\$80,464.18	\$0.00
BERGERON, TODD P.	TEACHER	\$79,446.11	\$245.28
BERRY, JONATHON G	TEACHER/TEACHER IN CHARGE	\$98,023.17	\$0.00
BERUBE, MARIE-FRANCE	TEACHER	\$82,146.74	\$0.00
BEYER, ALANA M.	TEACHER	\$80,859.86	\$6.00
BIGAM, ABIGAIL	TEACHER	\$88,388.68	\$0.00
BILLINGS, DANIELLE	TEACHER	\$80,572.52	\$0.00
BIRD, MAGGIE	TEACHER	\$85,681.31	\$0.00
BLAIR, ANDREA	TEACHER	\$88,490.93	\$0.00
BLECIC, KEVIN	TEACHER	\$93,571.89	\$595.00
BLOUIN, LORI	TEACHER	\$89,953.72	\$0.00
BOLDT, COLIN	TEACHER	\$86,451.19	\$30.00
BOULDING, SHAWN	PRINCIPAL	\$125,334.38	\$545.65
BOULTON, MARY	TEACHER	\$79,723.04	\$544.83
BOULTON, MATTHEW J.	TEACHER	\$86,341.12	\$1,055.15
BOWYER-SMYTH, SHARON R.	TEACHER	\$86,337.58	\$0.00
BRADLEY, BRIAN	TEACHER	\$80,559.35	\$0.00
BRADSHAW, CELESTE	TEACHER	\$77,697.72	\$0.00
BRADSHAW, TIM	TEACHER	\$87,815.84	\$0.00
BRAID-SKOLSKI, A. HILARY	VICE-PRINCIPAL	\$102,051.84	\$601.50
BRAIN, TANI-LAUREEN	TEACHER	\$88,505.11	\$664.66
BRAUN, GILLIAN	VICE-PRINCIPAL	\$118,812.47	\$2,162.71
BREMAUD, FREDERIC SERGE	TEACHER	\$88,518.39	\$0.00
BRISBANE, LISA A	TEACHER	\$78,804.30	\$0.00
BROOKER, DEREK	TEACHER	\$89,849.34	\$0.00
BROOKES, KIERSTEN A C	TEACHER	\$86,143.88	\$0.00
BROWN, HEATHER	VICE-PRINCIPAL	\$110,227.01	\$0.00
BROWN, MARK	TEACHER	\$87,501.00	\$0.00
BROWN, RHIANNA L.	TEACHER	\$80,451.11	\$0.00
BRYAN, GARY	TEACHER	\$78,508.47	\$56.35
BUCKINGHAM, TRENT	TEACHER	\$81,354.75	\$0.00
BUDGELL, MELINDA	TEACHER	\$80,427.24	\$0.00
BULLARD, TIMON S.	TEACHER	\$80,530.13	\$0.00
BUNDON, JESSE B.	TEACHER	\$77,923.12	\$0.00
BURGERS, SIMON	DISTRICT PRINCIPAL, LANGUAGES & MULTICULTURALISM	\$122,276.67	\$365.70
BURKE, ANASTASIA A.	TEACHER	\$75,970.35	\$0.00
BURLESON, WENDY	TEACHER	\$88,520.03	\$0.00
BUSCH, KEVIN	TEACHER	\$80,453.71	\$0.00
BUSH, IAN R.	TEACHER	\$75,893.36	\$0.00
BUTLER, PATRICIA L.	TEACHER	\$80,533.55	\$0.00
BUTLER, RICHARD KEITH	TEACHER	\$88,403.76	\$28.05
CAIN, SHADRICK	TEACHER	\$96,965.62	\$24.94
CAIRNS, LAURIE H	TEACHER/VICE-PRINCIPAL	\$105,039.55	\$0.00
CAIRNS, STUART C.	TEACHER	\$75,850.87	\$0.00
CALDERWOOD, COLLEEN	TEACHER	\$89,826.56	\$0.00
CALDWELL, HAROLD	DISTRICT PRINCIPAL, LEARNING SUPPORT	\$125,270.38	\$7,390.66
CAMERON, CARRIE	TEACHER	\$88,598.17	\$43.05
CAMERON, JULIANNE	TEACHER	\$88,406.23	\$0.00
CAMPBELL, BARBARA JEAN	TEACHER	\$86,198.85	\$0.00
CAMPBELL, COURTNEY A	TEACHER	\$87,034.00	\$0.00
CAMPBELL, JULIE	TEACHER	\$80,545.98	\$0.00
CAMPBELL, MARILYN	PRINCIPAL	\$115,723.50	\$714.85
CAMPBELL, SCOTT J.	TEACHER	\$84,123.19	\$43.05
CANNON, KIMBERLY E.	TEACHER	\$80,453.90	\$0.00
CAPELLI, GIULIA	TEACHER	\$85,125.98	\$0.00
CARMICHAEL, ALLAN	TEACHER	\$82,173.68	\$6.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
CARRICO, PATRICIA	TEACHER	\$80,108.75	\$0.00
CARSON, JEFFREY S.	TEACHER	\$80,585.95	\$0.00
CARTER, JERRY	TEACHER	\$80,519.73	\$828.00
CARTER, LEESA JEANETTE	TEACHER	\$81,963.64	\$0.00
CASTELLANOS, NICOLE J.	TEACHER	\$88,388.69	\$0.00
CHALLIES, MADELEINE B	TEACHER	\$80,360.88	\$0.00
CHALUPNIK, PETRA-ANN N.	TEACHER	\$80,153.83	\$0.00
CHAMBERS, JENNIFER SINCLAIR	TEACHER	\$88,403.98	\$7,280.60
CHAN, AMANDA L.	VICE-PRINCIPAL	\$99,065.47	\$472.50
CHAN, NORMA	TEACHER	\$80,534.47	\$0.00
CHAN, SOPHIA	TEACHER	\$80,546.12	\$0.00
CHANT, JULIA A.	TEACHER	\$80,664.06	\$0.00
CHESSA, JUDITH	TEACHER	\$86,337.11	\$0.00
CHEWPOY, MICHAEL	TEACHER	\$80,572.42	\$0.00
CHIAPPETTA, MARY	TEACHER	\$88,476.12	\$2,646.10
CHOW, DENISE LYNN	TEACHER	\$88,476.25	\$6.00
CHRISTOFF, DINA M.	TEACHER	\$76,699.36	\$545.02
CHRISTOFF, PATRICK	TEACHER	\$88,403.57	\$30.00
CHRISTY, NORAH-DAWN	TEACHER	\$89,864.71	\$0.00
CICCONE, TERESA	TEACHER	\$88,412.20	\$0.00
CIMON, MIMI	TEACHER	\$77,795.35	\$0.00
CLARK, ALAN	TEACHER	\$88,519.93	\$0.00
CLARK, KEVIN J.	TEACHER	\$88,522.75	\$0.00
CLEMENTS, OWEN R	TEACHER	\$80,453.89	\$126.61
CLIFFORD, ESTHER R.	TEACHER	\$80,448.63	\$0.00
COBANLI, BRUCE W.	TEACHER	\$80,615.92	\$0.00
COEY, HEATHER DAWN	TEACHER	\$88,403.61	\$0.00
COLANTONIO, SAVERIO	TEACHER	\$88,491.04	\$0.00
COLE, JOHN	TEACHER	\$79,610.05	\$0.00
CONDIE, RICHEL	TEACHER/TEACHER IN CHARGE	\$96,750.89	\$1,227.88
CONIBEAR, FRANK	TEACHER	\$88,403.98	\$351.30
COPP, ANNA M	TEACHER	\$80,453.61	\$0.00
CORMIER, JASON	TEACHER	\$83,672.53	\$0.00
COTTIER, SUSAN G.	TEACHER	\$88,441.44	\$25.00
COUGHLIN, CAMMY D.	PRINCIPAL	\$116,580.13	\$524.24
COULTER, KERRI	TEACHER	\$88,527.70	\$0.00
COUTURE, MICHELLE C.	TEACHER	\$82,231.79	\$0.00
COWIE, TRACY	TEACHER	\$88,072.21	\$0.00
COX, JENNIFER N	VICE-PRINCIPAL	\$94,002.27	\$1,533.91
CRANE, GENEVIEVE M.	TEACHER	\$80,600.49	\$0.00
CRAWFORD, ROBERT	TEACHER	\$80,454.23	\$0.00
CRISTANTE, KOLETTE	TEACHER	\$80,559.62	\$212.60
CRLJENKOVIC, CHRISTINA G.	TEACHER	\$81,669.77	\$0.00
CROCKER, GARY L.	TEACHER	\$88,476.15	\$0.00
CRUST, LYNN	TEACHER	\$80,454.02	\$0.00
CRYSTAL, TRACEY S	TEACHER	\$81,276.40	\$0.00
CULLEN, AUDRA L	TEACHER	\$85,896.73	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$89,941.13	\$0.00
D'ENTREMONT, DARIN L.	TEACHER	\$80,451.71	\$0.00
DAGG, JODI	TEACHER	\$80,543.94	\$0.00
DAILYDE, PAUL	TEACHER	\$88,534.12	\$0.00
DANCE, MICHELE R.	MANAGER, HUMAN RESOURCES	\$85,973.75	\$967.62
DANIELLS, PATRICIA	TEACHER	\$89,005.03	\$409.50
DANN, RONALD E	TEACHER	\$88,023.65	\$0.00
DAVIDSON, GILLIAN MARGARET	TEACHER	\$75,147.63	\$250.00
DAVIS, DOUGLAS J.	TEACHER	\$80,453.89	\$150.00
DAVIS, JEFFREY ALLAN	DIRECTOR, INTERNATIONAL STUDENT PROGRAM (ISP)	\$128,158.35	\$32,251.39
DE JONG, JACQUELINE	TEACHER	\$88,060.83	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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	\$90,164.09	\$12.00
DEBLOIS, SARAH A.	TEACHER	\$87,633.00	\$0.00
DHALIWAL, NIVTEJ	TEACHER	\$82,449.60	\$0.00
DI BIASE, JEANETTE	TEACHER	\$87,048.19	\$0.00
DI CICCO, JOHN	TEACHER	\$78,495.06	\$0.00
DICKSON, CHRIS	TEACHER	\$81,945.07	\$0.00
DIEMERT RIVERA, RENEE M.	TEACHER	\$79,672.86	\$65.00
DIETIKER, MARTHA	TEACHER	\$89,818.47	\$0.00
DIGESO, CANDICE	TEACHER	\$85,004.43	\$0.00
DIVOKY, PILAR	SENIOR MANAGER, MARKETING AND STUDENT SUPPORT (ISP)	\$89,297.42	\$6,323.50
DIXON, MICHELLE A.	TEACHER	\$80,453.80	\$0.00
DODDS, KELLY	TEACHER	\$79,732.59	\$0.00
DOHERTY, KIRK	TEACHER	\$91,199.50	\$0.00
DORION, CHARLOTTE L.	TEACHER	\$86,813.38	\$0.00
DOWNING, GREGORY M.	TEACHER	\$78,637.49	\$0.00
DOYLE, DWAYNE ALLAN	PRINCIPAL	\$115,617.62	\$206.55
DU PLESSIS, MITCHEL	TEACHER	\$78,705.19	\$403.62
DUNN, SHANNON M.	TEACHER	\$80,359.08	\$0.00
DUNSTAN, DUANE M.	TEACHER	\$75,562.15	\$0.00
DURRANCE, DEBBIE M.	TEACHER	\$80,453.53	\$0.00
DUVAL, ROGER	TEACHER	\$81,981.76	\$0.00
DUYNDAM, JEFFREY P.	VICE-PRINCIPAL/PRINCIPAL	\$108,857.80	\$459.43
EADIE, BARBARA	TEACHER	\$87,368.84	\$0.00
EBRAHIM, SHAMEEM	TEACHER	\$80,561.98	\$0.00
EBY, CAROL I.	TEACHER	\$80,546.13	\$0.00
EDWARDS, SHAWN	TEACHER	\$80,741.46	\$0.00
EGGERT, PETRA	VICE-PRINCIPAL	\$105,160.50	\$1,729.24
ELFORD, SARAH	VICE-PRINCIPAL	\$100,786.39	\$1,612.26
ELLIOT, MAYLYN	TEACHER	\$88,549.05	\$0.00
ELLIOTT, KORRY L.	TEACHER	\$83,560.25	\$0.00
ELLISON, PETER	TEACHER	\$81,124.58	\$95.00
ELSDON, JOSHUA T.	TEACHER	\$86,866.57	\$100.00
EMES, MARNIE M.	TEACHER	\$85,175.84	\$0.00
ENFIELD, SUSAN M R	TEACHER	\$88,476.14	\$0.00
ENGELBRECHT, EDITH H.	TEACHER	\$87,783.23	\$0.00
EVANCHIEW, TODD	TEACHER	\$88,520.02	\$0.00
EVANCIO, LAURISSA L.	TEACHER	\$78,784.06	\$0.00
EWALD, HELENA V.	TEACHER	\$88,505.11	\$0.00
EWART, PAMELA	TEACHER	\$87,114.38	\$0.00
FAHR, JENNIFER A.	VICE-PRINCIPAL	\$93,101.33	\$480.14
FALLAN, KAREN M.	TEACHER IN CHARGE	\$100,562.62	\$0.00
FALLS, DOUGLAS	TEACHER	\$80,512.10	\$0.00
FALLS, PATRICIA	PRINCIPAL	\$126,668.28	\$2,710.80
FAST, RICHARD	TEACHER	\$90,029.19	\$6.00
FAWCETT, INGRID	PRINCIPAL	\$117,250.72	\$0.00
FELLMAN, JULIA D	VICE-PRINCIPAL	\$89,517.19	\$0.00
FERGUSON, BRUCE	TEACHER	\$96,950.51	\$0.00
FERREIRA, PHILIP	TEACHER	\$87,001.14	\$0.00
FINLAYSON, ERIN L.	TEACHER	\$89,293.33	\$0.00
FINLAYSON, JAMES	TEACHER	\$80,448.91	\$0.00
FISHER, KATHERINE A.	TEACHER	\$76,108.57	\$0.00
FLEET, KATHERINE ANN	TEACHER	\$75,930.04	\$953.27
FLETCHER, KENNETH J	TEACHER	\$95,533.65	\$0.00
FOGELKLOU, TONY H.	TEACHER	\$90,455.51	\$0.00
FOREST, MICHELLE	SPEECH AND LANGUAGE PATHOLOGIST	\$86,763.00	\$173.73
FORSBERG, RAY	TEACHER	\$80,454.30	\$158.50
FORSYTH, ELAINE	TEACHER	\$86,419.23	\$0.00
FOSDICK, WILLIAM	MANAGER, HUMAN RESOURCES	\$90,916.54	\$336.68

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
FRAMPTON, AARON L.	TEACHER	\$88,542.20	\$0.00
FRANCESCHINI, DIANE	TEACHER	\$80,543.76	\$0.00
FRASER, ARCHIE	SUPERVISOR, NETWORK & COMMUNICATIONS	\$90,724.23	\$0.00
FRASER, GERRY	TEACHER	\$90,081.68	\$0.00
FRASER, LYNDA	TEACHER	\$80,029.25	\$0.00
FRASER, MICHAEL	TEACHER	\$88,491.09	\$0.00
FREIBERGER, ALIX	TEACHER	\$75,258.25	\$0.00
GAGE, BRYDEN T.	TEACHER	\$77,923.15	\$0.00
GAGNE, ANGIE R.	TEACHER	\$81,632.83	\$0.00
GALE, SHARON LYNN	TEACHER	\$80,453.97	\$0.00
GALHON, SANJIV S.	TEACHER	\$86,478.89	\$0.00
GALWAY, LISA E.	TEACHER	\$80,563.71	\$0.00
GAME, NANCY	TEACHER	\$80,519.72	\$0.00
GANN, OONAGH LAURA	TEACHER	\$80,440.22	\$0.00
GARDNER, MARIE-CLAIRE	TEACHER	\$80,210.28	\$0.00
GARRAWAY, BRENT	TEACHER	\$80,454.03	\$111.00
GAUCHER, HEATHER	TEACHER	\$79,709.86	\$0.00
GAUVREAU, CARMEN	PRINCIPAL	\$115,248.06	\$1,712.59
GENUIST, ANNE	TEACHER	\$80,440.21	\$0.00
GEORGE, ANN	TEACHER	\$88,490.67	\$0.00
GEORGE, CORRINNA	TEACHER	\$88,505.12	\$0.00
GEORGESEN, NATHAN W.	TEACHER	\$89,162.31	\$0.00
GERBER, RAMY	VICE-PRINCIPAL	\$103,051.62	\$562.85
GERHARDT, MARK N.	TEACHER	\$82,217.47	\$0.00
GERHART, AMBER J	TEACHER	\$80,037.22	\$0.00
GERMAN, SUSAN I.	TEACHER	\$78,194.87	\$0.00
GIASSON, GUY	TEACHER	\$80,440.23	\$0.00
GIBBS, TASHA L.	TEACHER	\$82,668.04	\$43.05
GIESBRECHT, CARTER	PRINCIPAL	\$119,771.71	\$2,320.05
GILBERT, JOHN D R.	TEACHER	\$89,778.82	\$0.00
GILLESPIE, JAQUELINE	TEACHER	\$87,248.23	\$0.00
GLOVER, BREANNE L.	TEACHER	\$77,724.96	\$0.00
GNOCATO, BETTY	TEACHER	\$86,463.25	\$0.00
GOLDER, MICHAEL H	TEACHER	\$78,599.81	\$0.00
GORDON, THOMAS	TEACHER	\$86,987.43	\$0.00
GRAF, LUCINDA	TEACHER	\$88,491.92	\$0.00
GRANT, HEATHER	TEACHER	\$80,519.73	\$0.00
GRANT, NICOLE	TEACHER	\$80,453.53	\$0.00
GRAY, JOHN	TEACHER	\$88,491.14	\$0.00
GREEN, SHELLEY	DEPUTY SUPERINTENDENT	\$168,288.96	\$8,209.85
GREENE, BEN	TEACHER	\$97,051.39	\$0.00
GREENGOE, NICHOLAS C	TEACHER	\$80,440.22	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$92,361.44	\$315.00
GREW, CATHERINE	TEACHER	\$88,220.86	\$0.00
GREW, KEITH	TEACHER	\$93,572.16	\$595.00
GRIGOR, KAREN	TEACHER	\$88,403.15	\$0.00
GROOT, CHUCK	TEACHER	\$88,491.27	\$0.00
GUAY, MARIE DOMINIQUE	TEACHER	\$80,695.86	\$0.00
GUILBAULT, PAMELA	TEACHER	\$86,399.91	\$1,115.54
GUIZZO, MARKO	TEACHER	\$80,559.84	\$0.00
GUTIERREZ, LUCAS	TEACHER	\$80,440.18	\$0.00
GYBELS, ALLAN	TEACHER	\$80,440.20	\$0.00
HAIDAR, MICHELLE R.	VICE-PRINCIPAL	\$106,961.06	\$0.00
HALL, LESLIE	TEACHER	\$90,501.59	\$0.00
HALLAM, SALLY A.	TEACHER	\$78,122.29	\$0.00
HALLETT, TODD	TEACHER	\$80,145.39	\$0.00
HALVERSON, PAMELA J	DISTRICT ADMINISTRATOR, INCLUSIVE LEARNING	\$91,298.55	\$2,930.32
HAMILTON, GRAEME M.	TEACHER	\$104,629.77	\$685.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
HAMILTON, JULIE L	TEACHER	\$80,440.22	\$0.00
HAMLIN, JONATHAN R	DISTRICT VICE-PRINCIPAL, LEARNING TEAM	\$93,110.54	\$5,943.47
HANSEN, JAMES	DISTRICT PRINCIPAL, LEARNING TEAM	\$116,514.93	\$1,882.71
HARRIS, MURRAY	PRINCIPAL	\$116,524.65	\$100.00
HARTE, CINDY L	PRINCIPAL	\$116,136.87	\$1,949.89
HARTLEY, BRADLEY C.	TEACHER	\$75,500.94	\$0.00
HARVEY, JENNIFER J.	TEACHER	\$80,546.71	\$0.00
HASLER, VICTORIA	TEACHER	\$88,505.13	\$0.00
HAVELAAR, NORA K.	TEACHER	\$88,546.48	\$89.64
HAZELTON, RYAN M.	TEACHER	\$86,568.64	\$0.00
HEARSEY, BRIDGET N.	TEACHER	\$86,069.16	\$0.00
HEATHERINGTON, SHAMIM B.	TEACHER	\$84,967.03	\$0.00
HEBB, LISA	TEACHER	\$88,476.10	\$0.00
HEER, ANGELINE K.	MANAGER, ACCOUNTING & BUDGETS	\$91,421.35	\$2,013.16
HEFFELFINGER, LISA P.	TEACHER	\$78,724.32	\$0.00
HEISLER, STEPHEN	TEACHER	\$91,072.00	\$120.00
HELM, AARON	TEACHER	\$82,213.81	\$1,443.21
HENDERSON, KEN	TEACHER	\$89,158.82	\$1,032.73
HENDRA, TANNIS JEAN	TEACHER	\$85,358.52	\$0.00
HENDY, JAMES	TEACHER	\$88,403.69	\$0.00
HENRY, TASHA E.	TEACHER	\$76,363.52	\$1,745.44
HERBERT, SHERRILL L.	TEACHER	\$79,896.16	\$0.00
HERMANSON, ANDREA	TEACHER	\$87,046.58	\$0.00
HERPERGER, AMY L	TEACHER	\$88,095.86	\$194.25
HIBBERT, KATHERINE J.	TEACHER	\$78,522.73	\$0.00
HIGGINBOTHAM, KAREN	TEACHER	\$88,548.64	\$0.00
HILL, JENNIFER A.	TEACHER	\$79,988.68	\$0.00
HINRICHSN, CHRISTOPHER	TEACHER	\$76,712.86	\$0.00
HINRICHSN, PATRICIA L.	TEACHER	\$75,679.56	\$0.00
HITCHCOCK, DAPHNE L.	TEACHER	\$88,388.66	\$2,263.89
HO, JENNIFER	TEACHER	\$89,214.28	\$175.00
HODGINS, HELENA	TEACHER	\$87,145.41	\$0.00
HODGINS, JASON	PROJECT MANAGER, FACILITIES	\$76,336.54	\$2,268.95
HOFFMAN, ALLYSON L.	TEACHER	\$88,548.96	\$239.70
HOLOB, WENDY MARIE	PRINCIPAL	\$116,459.54	\$1,478.28
HORWOOD, CHRISTINA	TEACHER	\$80,155.83	\$0.00
HOULDSWORTH, ERIN J.	TEACHER	\$76,881.19	\$0.00
HOUSTON, MELANIE	SPEECH AND LANGUAGE PATHOLOGIST	\$86,672.64	\$1,839.18
HOVIS, DAVID C.	PRINCIPAL	\$116,586.41	\$3,168.42
HOWARD, NELLIE	TEACHER	\$88,403.62	\$0.00
HOWE, CLAYTON F.	TEACHER	\$75,692.38	\$0.00
HSIEH, TYMON	HOMESTAY MANAGER (ISP)	\$75,564.58	\$258.57
HUDSON, AARON L.	TEACHER	\$80,440.19	\$0.00
HUMENIUK, LAURI J.	TEACHER	\$87,930.71	\$0.00
HUNT, JANELLE L	TEACHER	\$88,402.42	\$0.00
HUNT, N. CHANDRA	TEACHER	\$79,230.52	\$0.00
HUNTER, ALIZA M.	TEACHER	\$79,868.99	\$0.00
HURST, PHILLIP P.	TEACHER	\$80,361.58	\$0.00
HUSTON, WENDY	TEACHER	\$88,520.16	\$0.00
HUYTER, ROSALYNE M.	TEACHER	\$80,297.11	\$0.00
INGLIS, M. KATHLEEN	TEACHER	\$86,421.61	\$0.00
INGSTRUP, ROSS	TEACHER	\$76,673.55	\$0.00
IRETON ROACH, MARJORIE RUTH	TEACHER	\$88,505.11	\$0.00
IRETON, CATHERINE M.	TEACHER	\$79,735.51	\$0.00
JAMES, CAMERON M.	TEACHER	\$78,495.79	\$42.20
JAMES, HEIDI N.	TEACHER	\$88,388.66	\$80.00
JANZEN, BARRY	VICE-PRINCIPAL	\$110,842.68	\$0.00
JARDINE, DANIEL	TEACHER	\$80,453.89	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
JENKINS, CHRISTOPHER	TEACHER	\$90,355.16	\$1,487.23
JENSEN, MARNE	LABOUR RELATIONS MANAGER	\$87,996.79	\$15.00
JENSEN, SELENA	TEACHER	\$89,969.81	\$0.00
JODOIN, COLLEEN M.	TEACHER	\$75,555.17	\$0.00
JOHNSON, AMANDA J.	TEACHER	\$75,901.98	\$0.00
JOHNSON, BRETT RONALD	PRINCIPAL	\$116,856.41	\$188.62
JOHNSON, JASON	VICE-PRINCIPAL	\$109,997.46	\$554.08
JOHNSON, LINDSAY K.	TEACHER	\$88,409.03	\$3,102.57
JOHNSON, NEAL	TEACHER	\$80,546.13	\$0.00
JOHNSTON, CATHERINE	TEACHER	\$80,440.21	\$100.00
JOHNSTON, PETER	TEACHER	\$80,440.21	\$0.00
JOLLIFFE, PARKER E.	TEACHER	\$83,418.22	\$0.00
JONES, FIONA A.	TEACHER	\$80,559.82	\$0.00
JONES, TAMARA N.	TEACHER	\$84,948.96	\$1,421.87
JONG, LAUREN N.	TEACHER	\$78,035.71	\$0.00
JORGENSEN, READ	PRINCIPAL	\$117,049.08	\$0.00
JORY, MEGAN	TEACHER	\$87,914.12	\$0.00
JOST, SANDRA	VICE-PRINCIPAL	\$102,878.06	\$1,073.97
JULLION, LOUISE Y.	TEACHER	\$75,823.85	\$0.00
JUNG, PAUL	TEACHER	\$89,948.85	\$0.00
KARIM, KASSAM	TEACHER	\$94,746.24	\$0.00
KARPIAK, CHRISTINE	TEACHER	\$88,403.82	\$0.00
KELLY, LAURA	TEACHER	\$80,453.99	\$0.00
KELLY, MARY L	TEACHER	\$88,490.59	\$167.99
KENNEDY, MELANIE JEAN	TEACHER	\$88,403.75	\$0.00
KENNEL, GLYNNIS MARGARET	TEACHER	\$86,073.57	\$0.00
KERR, DAWNA	TEACHER	\$80,560.69	\$0.00
KHOSLA, GAUTAM D.	PRINCIPAL	\$119,913.68	\$3,385.66
KHOSLA, SARAH R.	VICE-PRINCIPAL	\$106,688.59	\$0.00
KIDD, WENDY	TEACHER	\$88,403.07	\$0.00
KIERNAN, MICHAEL J.	TEACHER	\$88,505.11	\$0.00
KILPATRICK, KRISTY	TEACHER	\$80,454.05	\$0.00
KIND, CINDY K.	TEACHER	\$85,889.50	\$0.00
KING, CLAIRE E.	TEACHER	\$88,388.65	\$0.00
KIRZINGER, EMILY	VICE-PRINCIPAL	\$108,300.80	\$0.00
KITCHEN, GREG	ASSOCIATE SUPERINTENDENT	\$150,253.39	\$9,892.70
KIVELL, SIOBHAN	TEACHER	\$78,509.63	\$0.00
KNAPPETT, KATHERINE	TEACHER	\$80,440.21	\$0.00
KOCH, SHAUNEEN L.	TEACHER	\$79,630.54	\$135.00
KOLEBA, JANE	TEACHER	\$88,403.58	\$0.00
KONING, BERNARD DWIGHT	TEACHER	\$86,437.65	\$0.00
KOSH, JACKIE E.	TEACHER	\$80,559.73	\$0.00
KOUTOUGOS, CHRISTOPHER C.	VICE-PRINCIPAL	\$110,001.57	\$175.00
KREMLER, LARA	TEACHER	\$80,041.01	\$0.00
KRUGER, BRIAN E.	TEACHER	\$79,989.73	\$0.00
KUCHER, AMELITA	TEACHER	\$81,943.68	\$0.00
KURTZ, MARIE SANDRA	TEACHER	\$86,464.70	\$0.00
LAFRANCE, MONIQUE M.	TEACHER	\$81,156.21	\$0.00
LAIRD, JEFFREY D.	TEACHER	\$83,775.86	\$0.00
LAM, ROBIN	TEACHER	\$80,586.40	\$0.00
LAMONT, CATHERINE M.	TEACHER	\$83,878.50	\$43.05
LANCASTER, CINDY D.	TEACHER	\$88,519.45	\$0.00
LANGSTON, JANET MARIA	VICE-PRINCIPAL	\$102,542.23	\$0.00
LANGSTRAAT, PIETER C.	SUPERINTENDENT OF SCHOOLS	\$206,936.31	\$20,316.65
LAROUCHE, DONNA M.	TEACHER	\$80,554.08	\$0.00
LASER, DEBRA	ASSOCIATE SECRETARY-TREASURER	\$89,183.86	\$1,116.41
LEDUC, RHONDA M.	TEACHER	\$89,954.10	\$0.00
LEE, JACOB JEE-SOO	TEACHER	\$78,810.13	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
LEE, MICHELLE L	TEACHER	\$78,547.42	\$0.00
LEISCHNER, C. MARK	TEACHER	\$88,388.63	\$55.00
LEMON, ALEX R.	TEACHER	\$88,784.16	\$0.00
LENO, LAURA A	TEACHER	\$80,586.12	\$0.00
LEROY, CLODAGH K	SPEECH AND LANGUAGE PATHOLOGIST	\$75,262.08	\$491.81
LEVESQUE, GABRIEL	TEACHER	\$84,144.54	\$0.00
LIDDELL, RACHEL	TEACHER	\$80,454.47	\$393.75
LIDSTONE, MARIANNE	TEACHER	\$80,533.53	\$0.00
LIENARD-BOISJOLI, BYRON L.	TEACHER	\$81,392.13	\$0.00
LILYHOLM, ROBERT A.	TEACHER	\$81,549.73	\$0.00
LINDSAY, SHONA J.	TEACHER	\$75,962.48	\$0.00
LINDSETH, IAN	TEACHER	\$81,908.03	\$0.00
LINNELL, DEBORAH C	TEACHER	\$80,440.22	\$0.00
LITSTER, JONATHAN (REID)	SENIOR MANAGER, MARKETING AND STUDENT SUPPORT (ISP)	\$81,440.69	\$5,552.01
LOUGHTON, JACQUELINE K.	TEACHER	\$89,778.80	\$0.00
LOUKES, JEFFREY	TEACHER	\$88,403.30	\$0.00
LOVERIDGE, DAVID	DIRECTOR, FACILITIES SERVICES	\$130,535.69	\$4,249.33
LUMB, ROBERT	MANAGER, BUILDING SYSTEMS	\$94,870.34	\$5,150.72
LUNDGREN, KRISTEN M.	TEACHER	\$80,559.60	\$2,000.00
LUNT, FIONA M.	TEACHER	\$80,440.22	\$0.00
LUTNER, JULIE	DIRECTOR OF FINANCE, BUDGETS AND FINANCIAL REPORTING	\$110,607.99	\$2,130.67
MACDONALD, JENNIFER	VICE-PRINCIPAL	\$102,719.92	\$0.00
MACEWAN, KAREN	PRINCIPAL	\$117,439.98	\$641.28
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$122,005.61	\$25.00
MACISAAC, MELANIE	TEACHER	\$88,388.67	\$189.46
MACKENZIE, CAROLINE	TEACHER	\$82,022.96	\$0.00
MADDERN, METTHEA E.	TEACHER	\$83,574.47	\$0.00
MAHON, CHRISTINE R.	TEACHER	\$75,663.48	\$0.00
MAI, ANNEMARIE	VICE-PRINCIPAL	\$93,789.29	\$2,339.70
MAILHOT, DALE	TEACHER	\$95,487.89	\$0.00
MALLORY, DOUGLAS JS	TEACHER	\$75,915.65	\$0.00
MANN, STEPHANIE	TEACHER	\$86,409.34	\$0.00
MANNING, PAULA M.	TEACHER	\$79,939.63	\$250.00
MARCHANT, DANA L.	BEHAVIOURAL CONSULTANT	\$78,185.45	\$2,821.00
MARCHI, JEFF E	TEACHER	\$88,519.80	\$24.94
MARCZYK, LISA C.	TEACHER	\$86,485.12	\$0.00
MARGETTS, MARLA	PRINCIPAL	\$116,322.89	\$1,244.50
MARLEY, EMMA A	VICE-PRINCIPAL	\$102,541.20	\$0.00
MARTA, LISA	TEACHER	\$80,440.08	\$75.00
MARTA, STEPHEN	TEACHER	\$80,440.05	\$0.00
MARTENS, ANETTE	TEACHER	\$78,106.70	\$0.00
MARTIN, JENNIFER L	TEACHER	\$88,323.98	\$0.00
MARTINIUK, ADELE E.	TEACHER	\$83,579.32	\$268.98
MASINI, DAVID JOHN	TEACHER	\$80,519.73	\$0.00
MASON, CHELSEA A.	TEACHER	\$75,338.22	\$1,034.06
MATHESON, GAYLE	TEACHER	\$80,533.36	\$0.00
MATHIS, JENNIFER	TEACHER	\$80,169.56	\$512.16
MAWHINNEY, MELISSA M.	TEACHER	\$88,556.81	\$250.00
MAXIMICK, LORNA	TEACHER	\$90,013.99	\$105.42
MAXWELL, AARON T.	VICE-PRINCIPAL	\$105,570.00	\$3,033.08
MAXWELL, KWYN	TEACHER	\$80,440.22	\$0.00
MAY, FIONA	TEACHER	\$90,012.26	\$0.00
MAZZA, MICHAEL	TEACHER	\$88,403.73	\$0.00
MCALDER, NANCY	VICE-PRINCIPAL	\$104,549.41	\$1,291.22
MCBURNEY, NITA	EXECUTIVE ASSISTANT TO THE SUPERINTENDENT OF SCHOOLS	\$80,148.15	\$830.37
MCCARTHY, DAVID	TEACHER	\$80,520.08	\$0.00
MCCARTNEY, LEANNE	TEACHER	\$86,825.92	\$0.00
MCCARTNEY, SEAN C.	DISTRICT PRINCIPAL, INCLUSIVE LEARNING	\$119,849.76	\$6,052.52

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
MCCOY, LESLEY CONNOR	PRINCIPAL	\$106,336.59	\$1,022.86
MCCREESH, TIMOTHY S	VICE-PRINCIPAL	\$102,174.78	\$0.00
MCDONALD, CHRIS	TEACHER	\$80,234.72	\$0.00
MCGEE, KATRINA I.	TEACHER	\$88,081.79	\$24.99
MCKAY, BEVERLY E	TEACHER	\$89,554.87	\$0.00
MCKAY, MARTHA M.	TEACHER	\$85,655.44	\$26.99
MCKEAN, ALEXIS C.	TEACHER	\$83,438.47	\$923.12
MCKEAN, DANIEL C.	TEACHER	\$82,103.18	\$0.00
MCLAREN, GRAHAM D.	TEACHER	\$80,572.55	\$380.15
MCMASTER, ELIZABETH J.	VICE-PRINCIPAL	\$107,163.19	\$1,241.49
MCMILLAN, DANNY	TEACHER	\$86,895.41	\$0.00
MCPHEE, JESSICA J.CAMPBELL	TEACHER IN CHARGE	\$97,135.34	\$1,286.89
MCTAVISH-HAHN, LAURA	TEACHER	\$88,520.20	\$150.00
MCVIE, ELAINE	PRINCIPAL	\$116,456.78	\$0.00
MEAD, KATHY	TEACHER	\$79,208.49	\$0.00
MEILLEUR, MARGO	TEACHER	\$86,337.31	\$0.00
MELDRUM, EDWARD	TEACHER	\$83,778.35	\$0.00
MELVIN, S ELLEN	TEACHER	\$89,833.58	\$0.00
MERNER, CHRISTINE	MANAGER, OCCUPATIONAL HEALTH AND SAFETY	\$84,383.80	\$3,016.41
MITCHELL, GORDON RICHARD	PRINCIPAL	\$122,532.49	\$2,763.27
MITCHELL, JEFFREY D	PRINCIPAL	\$116,851.57	\$0.00
MITCHELL, JOANNE	ABORIGINAL COUNSELLOR	\$86,779.33	\$939.86
MITCHELL, NATALIA A.	TEACHER	\$80,453.90	\$0.00
MIX, LAURA K.	TEACHER	\$77,984.97	\$0.00
MONTES MOORHOUSE, MADDISON	TEACHER	\$86,455.55	\$0.00
MONTGOMERY, DONNA	TEACHER	\$90,104.22	\$0.00
MOORE, ALISSA J.	VICE-PRINCIPAL	\$108,060.81	\$2,201.75
MOORE, AUDREY	TEACHER	\$83,587.74	\$0.00
MOORE, MARY K.	TEACHER	\$78,931.90	\$0.00
MOORE, MONIQUE S.	TEACHER	\$80,456.59	\$1,995.30
MOORE, WILLIAM F.	TEACHER	\$82,691.76	\$0.00
MOREAU, HEATHER L.	TEACHER	\$75,724.93	\$0.00
MOREAU, JOYCE ANN	TEACHER	\$88,403.42	\$0.00
MOREAU, LEAH	VICE-PRINCIPAL/PRINCIPAL	\$118,234.00	\$1,112.10
MORRELL, AMANDA	TEACHER	\$88,504.78	\$0.00
MORRIS, MICHAEL A	TEACHER	\$82,706.12	\$0.00
MOWAT, CAROL V.	TEACHER	\$80,455.82	\$0.00
MUELLER, ANDREA C.	TEACHER	\$88,391.30	\$0.00
MULLEN, CLARE	TEACHER	\$80,440.20	\$0.00
MUNOZ, ERICKA L.	TEACHER	\$77,795.31	\$0.00
MURPHY, TIM M	VICE-PRINCIPAL	\$93,943.15	\$1,464.84
MURPHY, WANDA	TEACHER	\$88,627.57	\$0.00
MURRAY, PAMELA M.	TEACHER	\$88,520.10	\$0.00
MYKYTE, REINE T.	TEACHER	\$88,415.82	\$0.00
MYLES, SUNNY B.	TEACHER	\$88,534.12	\$25.00
NAST, RYAN	TEACHER	\$88,549.02	\$0.00
NAUGHTON, NADINE	PRINCIPAL	\$118,794.15	\$1,437.98
NEAL, BRYAN	TEACHER	\$82,850.35	\$1,443.21
NELSON, CATHARINE A.	TEACHER	\$78,096.17	\$0.00
NELSON, NELLA	COORDINATOR, ABORIGINAL EDUCATION	\$106,258.69	\$4,348.46
NEUDORF, SHERRI R.	TEACHER	\$80,454.02	\$0.00
NEVES, COLLEEN LYNN	TEACHER	\$80,449.05	\$0.00
NEWELL, DAVID S	TEACHER	\$89,423.46	\$0.00
NICKERSON, CAREY	DISTRICT VICE-PRINCIPAL, LEARNING TEAM	\$102,364.24	\$2,893.99
NICOLSON, JOANNE	TEACHER	\$80,559.88	\$0.00
NIGH, CHERYL	TEACHER	\$95,488.32	\$0.00
NOLAN, JAIME P.	TEACHER	\$83,463.03	\$0.00
NORRIS, AARON B	VICE-PRINCIPAL	\$108,275.87	\$7,919.87

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
NUGENT, F. JOY	VICE-PRINCIPAL	\$102,675.35	\$1,379.03
NYHAN, KELLY	TEACHER	\$80,564.08	\$0.00
O'CONNOR, BRENNAN	PRINCIPAL	\$116,908.64	\$1,156.36
O'DORNAN, SHARON T	SPEECH AND LANGUAGE PATHOLOGIST	\$86,762.99	\$1,298.36
O'KEEFE, MARCY	TEACHER	\$80,453.57	\$0.00
O'RYAN, JENNIFER	TEACHER	\$88,403.71	\$0.00
OHL, JENNY L.	TEACHER	\$80,444.82	\$70.33
OLAFSON, TOVE L.	TEACHER	\$75,902.23	\$0.00
ONUMA, JODY M.	TEACHER	\$88,534.07	\$0.00
ORAAS, KAREN E.	TEACHER	\$88,388.64	\$0.00
ORME, GEOFFREY	TEACHER	\$87,827.69	\$22.03
OTTENBREIT, SUSAN A.	VICE-PRINCIPAL	\$104,480.16	\$1,763.55
OWEN, JASON H.	TEACHER	\$80,438.94	\$0.00
PAAS, MELANIE	VICE-PRINCIPAL	\$99,094.98	\$12.00
PACKFORD, KEN	TEACHER	\$81,936.86	\$0.00
PALERMO, LENA M.	TEACHER	\$79,303.14	\$0.00
PANTALEO, PAUL	TEACHER	\$88,491.38	\$0.00
PARIS, MARIE D.J.	VICE-PRINCIPAL	\$102,240.75	\$115.50
PARKER, AARON	PRINCIPAL	\$125,482.63	\$0.00
PARKER, CHRISTOPHER	TEACHER	\$80,454.03	\$0.00
PARKER, ROB	PRINCIPAL	\$122,029.76	\$2,208.24
PARKINSON, DONNA E	TEACHER	\$82,024.98	\$87.00
PARRY, MEGAN M.	TEACHER	\$77,347.99	\$0.00
PASK, SHANE A.	TEACHER	\$77,105.29	\$0.00
PATTERSON, CHRISTINE	VICE-PRINCIPAL	\$102,708.69	\$1,330.10
PEDDIE, MEGAN F.	TEACHER	\$83,893.64	\$0.00
PELLETIER, CHRISTINA	TEACHER	\$89,755.20	\$2,092.94
PENNELL, EDWARD K.	DIRECTOR, INFORMATION TECHNOLOGY	\$124,158.84	\$9,147.01
PERRY, NAOMI L	TEACHER	\$80,164.60	\$0.00
PETERSON, ALISON L.	TEACHER	\$88,156.40	\$201.13
PETLEY-JONES, JACK A.	TEACHER	\$75,483.09	\$0.00
PETROVIC, SHANNON	TEACHER	\$80,546.13	\$0.00
PHILLIPS, JODI	TEACHER	\$76,922.82	\$0.00
PHILLIPS, MICHAEL ALAN	CARPENTER FOREMAN	\$77,853.79	\$58.65
PICK, RENEE L.	PRINCIPAL	\$116,547.82	\$801.03
PICKWICK, TERRA	TEACHER	\$86,341.67	\$0.00
PIERCY, DAVID	TEACHER	\$88,403.78	\$0.00
PIERIK, TINA L.	PRINCIPAL	\$123,014.50	\$3,961.77
PIGGOTT, CAROLINE E.	TEACHER	\$80,454.27	\$0.00
PILLAY, KOGIE	TEACHER	\$80,545.87	\$0.00
PITE, AARON J.	TEACHER	\$80,572.52	\$0.00
PITRE, PHILLIP	VICE-PRINCIPAL	\$110,201.22	\$711.20
PLINT, VIVIAN	TEACHER	\$80,453.99	\$0.00
POHL, BRENDA	TEACHER	\$88,403.88	\$373.95
PONCHET, THIERRY	TEACHER	\$82,010.93	\$0.00
POPOVIC, DARINKA	TEACHER	\$89,625.43	\$0.00
PORTER, ERIN K.	TEACHER	\$81,874.41	\$0.00
POSTLE, MELANIE	VICE-PRINCIPAL	\$102,240.77	\$3,233.99
POULAIN, LOUIS	TEACHER	\$80,551.68	\$0.00
POULIN, HELENE M.	TEACHER	\$76,923.18	\$0.00
POWELL, LORRAINE K.	TEACHER	\$81,392.56	\$0.00
POWELL, SEAN	PRINCIPAL	\$122,005.61	\$1,394.73
POY, GREGORY	TEACHER	\$89,729.52	\$0.00
PRATT, ROSANNE	TEACHER	\$79,669.10	\$0.00
PRESTON-BAIN, MARVELLA	DISTRICT PRINCIPAL, INCLUSIVE LEARNING	\$122,315.49	\$5,988.80
PRETTY, BRETT A.	TEACHER	\$86,322.58	\$0.00
PRIBILSKY, SUE	TEACHER	\$80,038.88	\$0.00
PRICE, STEVEN J.	TEACHER	\$92,219.60	\$125.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
PSAILA, KEITH	TEACHER	\$80,559.77	\$0.00
PSAILA, LYNDA D.	TEACHER	\$82,024.20	\$0.00
PUCKETT, MELISSA M.	TEACHER	\$82,480.15	\$0.00
PUGH, ALISON	TEACHER	\$89,729.63	\$0.00
PULLAN, MIILA	TEACHER	\$88,505.12	\$0.00
QUAST, BRADY	TEACHER	\$87,948.92	\$0.00
QUAST, JEREMY	TEACHER	\$95,472.81	\$0.00
QUAST, VANESSA R.	TEACHER	\$76,890.41	\$0.00
RACANSKY, BETH	TEACHER	\$82,022.94	\$0.00
RACANSKY, PETER	TEACHER	\$80,121.02	\$0.00
RATSOY, CARL	TEACHER	\$86,322.60	\$0.00
RAVENHILL, DAVID	TEACHER	\$81,917.75	\$109.65
RAWSON, DENVER J.	TEACHER	\$79,786.94	\$0.00
RAYNOR-ATTERBURY, MOIRA S	TEACHER	\$89,076.15	\$0.00
REID, MICHELLE	TEACHER	\$80,555.82	\$0.00
REINTJES, MIKKI	TEACHER	\$88,388.64	\$205.00
RELF, JANA	VICE-PRINCIPAL	\$102,160.69	\$472.50
REMPER, SUSAN KATYA	TEACHER	\$88,104.74	\$0.00
RENAULT, RICHARD P	MANAGER, BUILDING OPERATIONS	\$97,441.30	\$4,319.87
RENYARD, TAMMY E.A.	PRINCIPAL	\$123,793.05	\$816.70
REYNOLDS, C. SEAN	TEACHER	\$88,549.22	\$0.00
RICHARDSON, ANDREW	TEACHER	\$80,440.22	\$0.00
RICHARDSON, DONNA MAE	TEACHER	\$88,388.66	\$0.00
RICHEY, M. TRAVIS	TEACHER	\$83,423.55	\$0.00
RIEMER, LINDA	TEACHER	\$80,440.22	\$0.00
RIMMER, KELLY	TEACHER	\$81,916.23	\$0.00
ROBERTS, ANITA	TEACHER	\$85,995.35	\$0.00
ROBERTS, COLIN	DIRECTOR, HUMAN RESOURCES	\$134,646.86	\$3,624.36
ROBERTS, LAURINDA	TEACHER	\$80,087.32	\$0.00
ROBERTS, LEILANI A.	TEACHER	\$75,679.58	\$208.95
ROBERTS, VICKI D.	VICE-PRINCIPAL	\$105,624.95	\$0.00
ROBERTSON, JESSICA E.	TEACHER	\$78,508.35	\$0.00
ROBINSON, TRISH	TEACHER	\$88,403.80	\$0.00
ROLSTON, CHERYL L.	VICE-PRINCIPAL	\$101,470.81	\$853.27
ROSENBERG, PETER D.	TEACHER	\$80,044.00	\$167.99
ROSS, ARTHUR D.	TEACHER	\$88,403.42	\$0.00
ROSS, BEVERLEY	TEACHER	\$80,453.90	\$0.00
ROSS, DARLENE	TEACHER	\$89,864.55	\$413.70
ROSS, JEREMY	TEACHER	\$80,141.52	\$0.00
ROSS, LINDSAY	TEACHER	\$87,724.47	\$0.00
ROSS, PADDY	TEACHER	\$80,042.27	\$0.00
ROSS, TANYA L.	TEACHER	\$88,522.64	\$2,618.15
ROSSATO, LOREDANA	TEACHER	\$80,440.21	\$0.00
ROSSATO, MARIZA	TEACHER	\$80,440.22	\$0.00
ROUX, FRANCOISE	TEACHER	\$88,490.70	\$0.00
ROWLEY, PAUL M	CARPENTER FOREMAN	\$76,596.48	\$122.84
RUD, LANA F	TEACHER	\$80,454.24	\$0.00
RUTHERFORD, SCOTT	TEACHER	\$82,030.66	\$0.00
SACKER-VAN GESSEL, ROBIN T.	TEACHER	\$87,951.72	\$197.52
SAKIYAMA, DALE	TEACHER	\$80,559.83	\$0.00
SAMUELSON, SCOTT	TEACHER	\$88,548.99	\$0.00
SANBORN, ANDREA S	TEACHER	\$82,049.97	\$0.00
SANDERSON, CINDY	PRINCIPAL	\$116,428.39	\$0.00
SANSCHAGRIN, JENNIFER E.	TEACHER	\$82,035.56	\$0.00
SAPSFORD, BARBARA ANN	TEACHER/TEACHER IN CHARGE	\$90,962.25	\$0.00
SAPSFORD, PAUL	TEACHER	\$81,999.51	\$0.00
SCALAPINO, LISA	DISTRICT PSYCHOLOGIST	\$100,590.41	\$391.70
SCHAEFFER, JEFFREY P.	TEACHER	\$88,066.67	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
SHELLENBERG, CRAIG S	DISTRICT PRINCIPAL, ABORIGINAL NATIONS	\$116,608.98	\$3,637.39
SCHIPPERS, MARK A	TEACHER	\$87,599.49	\$6.00
SCHLAPPNER, CARRIE	VICE-PRINCIPAL	\$105,131.35	\$476.50
SCHNEIDER, JONATHAN C	TEACHER	\$90,706.16	\$141.75
SCHROEDER, TODD	TEACHER	\$81,900.93	\$0.00
SCHWAB, J CLARK	TEACHER	\$90,954.52	\$25.00
SCHWARZ, RENE	TEACHER	\$80,559.78	\$0.00
SCIGLIANO, FRANK	TEACHER	\$86,337.33	\$0.00
SCIGLIANO, LUCIANO	PRINCIPAL	\$122,029.76	\$1,552.44
SCOTNEY, CATHERINE	TEACHER	\$86,414.54	\$0.00
SCOTT, JENNIFER M.	VICE-PRINCIPAL	\$95,404.09	\$1,248.32
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$80,454.24	\$0.00
SEABERG, MICHA	TEACHER	\$90,496.12	\$0.00
SEABERG, VICKY E.	TEACHER	\$88,403.77	\$0.00
SEKHA, BALRAJ	TEACHER	\$80,512.11	\$0.00
SENESE, JANE R.	TEACHER	\$79,617.87	\$0.00
SHANNON, LIA	TEACHER	\$80,455.07	\$0.00
SHARP, DEANNE LYN	TEACHER	\$86,650.32	\$0.00
SHEFFER, LOUISE	DISTRICT PRINCIPAL, LEARNING TEAM	\$125,361.63	\$5,632.13
SHEFFER, MICHAEL	TEACHER	\$80,539.86	\$813.56
SHERRINGTON, JENNIFER ASHLEY	TEACHER	\$75,977.87	\$0.00
SHERSTOBITOFF, TAMMY	VICE-PRINCIPAL	\$109,922.04	\$2,416.76
SHIRES, ANDREW R.	TEACHER	\$81,902.21	\$0.00
SHLAKOFF, LYNN M.	TEACHER	\$82,027.32	\$498.27
SHORTREED, DAVID M.	DISTRICT VICE-PRINCIPAL, LEARNING TEAM	\$107,545.77	\$2,249.93
SHORTT, CHARMAINE	TEACHER	\$80,454.20	\$0.00
SHORTT, DAVID	TEACHER	\$80,453.60	\$0.00
SHOWERS, SONDR A.	TEACHER	\$79,302.36	\$0.00
SHRUBSOLE, DEREK	TEACHER	\$88,551.25	\$0.00
SHYPITKA, BRENDA	TEACHER	\$80,588.07	\$0.00
SIMMONDS, KATHLEEN M.	VICE-PRINCIPAL	\$102,175.15	\$2,288.58
SIMONSON, ERIC W	TEACHER	\$88,402.05	\$0.00
SITAR, ISTVAN	TEACHER	\$88,534.11	\$0.00
SIVERTSON, GREG	TEACHER	\$83,672.86	\$0.00
SKINNER, ANDREA	TEACHER	\$88,505.19	\$0.00
SKWAROK, JAMES N.	TEACHER	\$77,897.90	\$0.00
SMART, KIMBERLEE D.	TEACHER	\$76,395.95	\$0.00
SMITH, CHRISTINE	TEACHER	\$89,907.51	\$0.00
SMITH, JOLENE	TEACHER	\$76,139.70	\$0.00
SMITH, SANDY	TEACHER	\$80,745.05	\$183.30
SMITH, SCOTT D.	PRINCIPAL	\$117,756.00	\$383.37
SMITH, SHELLEY ELIZABETH	TEACHER	\$87,606.23	\$0.00
SMITH, SUSAN K.	TEACHER	\$93,241.00	\$15.00
SMITH, TERRI	PRINCIPAL	\$115,883.47	\$811.21
SMITH, W DARREN	TEACHER	\$88,403.65	\$0.00
SNOW, JOANNA C	PRINCIPAL	\$116,286.17	\$607.58
SOLECKI, SUSANNA	TEACHER	\$80,553.33	\$0.00
SOLES, JIM W.	MANAGER, CAPITAL PROGRAM	\$111,144.66	\$1,162.70
SOMERS, EDWARD JONATHAN	TEACHER	\$89,912.84	\$0.00
SORBOE, GLENN C.	TEACHER	\$86,414.93	\$13.00
SORENSEN, JODI	TEACHER	\$88,403.75	\$0.00
SOWARD, SANDRA L.	TEACHER	\$89,862.74	\$0.00
SPAHAN, FRANCINE	TEACHER	\$80,560.31	\$0.00
SPARROW, DENISE N	TEACHER	\$80,454.04	\$0.00
SPICER, KEVIN D.	TEACHER	\$87,259.65	\$0.00
SPICER, STEPHANIE E.	TEACHER	\$76,302.56	\$0.00
SPRAY, TIM	TEACHER	\$90,013.99	\$0.00
SPRIGG, RICHARD C	TEACHER	\$92,443.42	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
SRAN, STEVE	TEACHER	\$80,245.82	\$0.00
STAPLES, MATTHEW J	TEACHER	\$80,512.39	\$393.47
STAR, MICHAEL	TEACHER	\$86,301.73	\$0.00
STEAD, NICOLE A.	TEACHER	\$86,337.59	\$0.00
STEEVES, NICOLE	TEACHER	\$88,403.53	\$0.00
STEVENS, MANDY	TEACHER	\$88,520.16	\$0.00
STEVENS, RYAN P.	TEACHER	\$86,337.23	\$0.00
STEVENS, SHELLEY R	TEACHER	\$80,567.84	\$0.00
STEVENSON, PAUL	VICE-PRINCIPAL	\$107,320.22	\$0.00
STRONG, NICOLE K.	TEACHER	\$86,113.01	\$0.00
SUTTON, TRENA	TEACHER	\$87,445.94	\$0.00
SWAIN, KAREN	TEACHER	\$75,627.47	\$0.00
SWAN, LINDSAY K.	VICE-PRINCIPAL	\$102,173.12	\$1,256.05
SZATMARY, STEVE	TEACHER	\$81,222.89	\$0.00
TAGGART, AMY M.	TEACHER	\$86,466.05	\$0.00
TAGGART, ROXANNE	TEACHER	\$90,013.96	\$355.12
TAGHAOUSSI, MARC	TEACHER	\$86,450.83	\$0.00
TATE, LINDA	TEACHER	\$88,524.61	\$0.00
TAUSON, AL	TEACHER	\$80,546.12	\$0.00
TAYLOR, BARBARA E	VICE-PRINCIPAL	\$102,422.81	\$1,295.41
TAYLOR, W. JUSTIN	ASSISTANT MANAGER, BUILDING OPERATIONS	\$77,980.07	\$4,106.75
TESSEMAKER, JOCELYN	TEACHER	\$80,289.37	\$875.15
TETRAULT, LISE	TEACHER	\$88,476.27	\$0.00
TEVAARWERK, KATHERINE	TEACHER	\$88,404.40	\$0.00
THATCHER, GORDON	TEACHER	\$87,827.57	\$0.00
THEIM, SUSAN E	TEACHER	\$80,044.02	\$0.00
THOMAS, SCOTT	PRINCIPAL	\$116,234.32	\$0.00
THOMAS-BOOTH, ERICA C.	TEACHER	\$77,539.01	\$0.00
THOMPSON, DONNA J	VICE-PRINCIPAL	\$110,135.05	\$472.50
THOMPSON, MIKE	TEACHER	\$80,172.66	\$0.00
THOMPSON, N. LAUREN	TEACHER	\$80,590.50	\$0.00
THOMPSON, THOMAS	PRINCIPAL	\$115,964.20	\$43.05
THORNBUR, SARAH	TEACHER	\$90,491.21	\$0.00
THURBIDE, CAMERON	TEACHER	\$80,142.97	\$0.00
TISSARI, JANET LYNN	TEACHER	\$86,337.64	\$0.00
TOMPKINS, MARYLOU	TEACHER	\$85,237.79	\$0.00
TRAN, JACK	TEACHER	\$75,555.20	\$0.00
TRAYNOR, JANELLE C.	TEACHER	\$77,831.06	\$224.37
TREGEAR, KARINE	TEACHER	\$76,023.22	\$0.00
TRENCHARD, LEANN ELIZABETH	TEACHER	\$88,511.36	\$0.00
TRINH, AI LINH	TEACHER	\$88,403.71	\$0.00
TROFIMUK, MARYANNE	PRINCIPAL	\$122,404.99	\$0.00
TROZZO, CINDY	TEACHER	\$80,440.21	\$0.00
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERATIONAL STUDENT PROGRAM	\$115,289.56	\$5,211.46
TURNBULL, THOMAS	TEACHER	\$82,686.69	\$166.91
VAN MOLL, ERIC T.	TEACHER	\$80,576.77	\$0.00
VANAKKER, MARK A.	TEACHER	\$75,287.53	\$0.00
VARGA, LYNN A.	TEACHER	\$87,126.96	\$0.00
VARGAS, DAVID L.	TEACHER	\$80,442.01	\$0.00
VERHAGEN, MICHAEL	TEACHER	\$80,453.78	\$428.66
VINGO, MICHELLE L.	TEACHER	\$81,464.27	\$194.25
VITALE, WILLIAM	TEACHER	\$84,951.36	\$0.00
VRANJES, TOMO	TEACHER	\$89,860.45	\$0.00
WALASEK, JASON V	TEACHER	\$85,897.04	\$0.00
WALKER, OMDREA	TEACHER	\$81,904.28	\$0.00
WALKER, ROSS	MANAGER, CAPITAL PLANNING AND IMPLEMENTATION	\$106,147.77	\$3,470.93
WALLACE, SEAN S.	TEACHER	\$87,764.79	\$0.00
WALSH, MARK	SECRETARY-TREASURER	\$169,399.36	\$11,282.70

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
WALSH-ANSTEY, MICHELLE D	TEACHER	\$80,519.76	\$0.00
WALTON, CAROL M.	TEACHER	\$93,789.22	\$1,505.81
WANLESS, JENNIFER L.	TEACHER	\$75,888.60	\$0.00
WARDLE, TANYA LOIS	TEACHER	\$87,951.98	\$0.00
WARRENDER, CONNIE L	TEACHER	\$88,403.78	\$0.00
WATSON, BRENT A.	TEACHER	\$83,792.13	\$0.00
WATT, ZOE	SPEECH AND LANGUAGE PATHOLOGIST	\$78,124.80	\$814.50
WAUTHY, JAMES	TEACHER	\$80,036.54	\$0.00
WEAR, LARA	TEACHER	\$87,472.92	\$0.00
WEAVER, JEFFERY D.	TEACHER	\$88,097.45	\$0.00
WEHNER, DENISE	DISTRICT VICE-PRINCIPAL, LANGUAGES AND MULTICULTURALIS	\$102,656.25	\$4,292.00
WEIR, HEATHER	TEACHER	\$81,978.27	\$1,456.77
WEISSIG, LEANNE M.	TEACHER	\$81,870.74	\$0.00
WELBY, SEAN	TEACHER	\$80,453.97	\$25.00
WELSH, ELIZABETH	SPEECH AND LANGUAGE PATHOLOGIST	\$86,778.59	\$0.00
WEST, ALISON	TEACHER	\$80,440.58	\$0.00
WEST, GWYNETH	TEACHER	\$80,440.22	\$0.00
WESTBY, LEOLA N	TEACHER	\$80,533.19	\$78.75
WESTCOTT, STEPHEN BRETT	TEACHER	\$80,454.08	\$0.00
WESTERGARD, CHERYL ANN	TEACHER	\$99,117.31	\$1,866.24
WESTON, JOHN R.	TEACHER	\$86,296.57	\$0.00
WESTON, SHELLEY N.	TEACHER	\$80,627.96	\$0.00
WHEELER, STEWART	TEACHER	\$89,862.83	\$0.00
WHITFIELD, WILLIAM E.	TEACHER	\$80,734.47	\$0.00
WHITTEN, DEBORAH RUTH	ASSOCIATE SUPERINTENDENT	\$153,593.56	\$16,972.84
WIEDEMAN, KRISTIN M.	TEACHER	\$86,920.96	\$0.00
WIGNALL, CHRISTOPHER J.	TEACHER	\$86,479.48	\$0.00
WIGNALL, JENNIFER G.	TEACHER	\$91,328.96	\$793.12
WILLIAMS, ALAN	TEACHER	\$80,453.90	\$0.00
WILLIAMS, LYNDA L.	TEACHER	\$86,481.90	\$0.00
WILSON, CHRISTINA A.	TEACHER	\$75,555.14	\$0.00
WILSON, DOUGLAS	TEACHER	\$80,533.35	\$0.00
WILTON, DEANNA	TEACHER	\$80,559.81	\$0.00
WINKLER, SARAH L	VICE-PRINCIPAL	\$102,300.82	\$95.00
WOOD, SHAWNA L.	TEACHER	\$86,424.22	\$0.00
WORSLEY, HARRISON JAMES	TEACHER	\$80,546.12	\$0.00
WRIGHT, COREY	TEACHER	\$80,559.73	\$0.00
WRIGHT, SARA E.	TEACHER	\$76,735.56	\$106.65
YARR, TRACY	TEACHER	\$88,440.54	\$10.00
YEARWOOD, LYNN	MANAGER, PAYROLL & BENEFITS	\$81,232.66	\$3,562.05
YOUNG, DAVID S.	TEACHER	\$89,729.59	\$76.50
ZUMACH, KIMBERLY J.	TEACHER	\$89,552.77	\$24.94
TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000		\$69,216,076.43	\$400,224.97
TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS		\$89,868,322.70	\$255,617.70
TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS		\$159,084,399.13	\$655,842.67
CONSOLIDATED TOTAL - REMUNERATION PAID		\$159,277,754.41	\$676,672.96
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN			\$8,520,638.86

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 61 (Greater Victoria) and its non-unionized employees during fiscal year 2017-2018.

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
1132630 BC LTD	\$58,203.07
4REFUEL CANADA LP	\$42,363.26
A R MOWER & SUPPLY LTD	\$71,470.52
ACME SUPPLIES LTD	\$567,249.79
ADAMS, PAMELA	\$45,616.91
ALPHA ROOFING & SHEET METAL LTD	\$75,258.75
AMAZON.COM	\$218,565.11
AMERESCO CANADA INC	\$80,661.00
ANDREW SHERET LTD.	\$106,360.30
APEX STEEL & GAS LTD	\$211,096.83
APOLLO SHEET METAL	\$90,467.65
APPLE CANADA INC	\$142,765.19
ARCHIE JOHNSTONE PLUMBING & HEATING	\$38,892.78
ARI FINANCIAL SERVICES T46163	\$499,244.39
ASCA OFFICE SOLUTIONS	\$107,055.18
AVI-SPL CANADA LTD	\$32,886.02
BARAGAR ENTERPRISES LTD	\$30,056.25
BARTLE & GIBSON CO LTD	\$548,518.97
BARTLETT TREE EXPERTS	\$26,733.00
BC FERRIES	\$83,079.90
BC HYDRO & POWER AUTHORITY	\$1,759,071.07
BC TRANSIT	\$31,593.85
BCSTA	\$67,463.79
BEST BUY	\$32,282.24
BEST WESTERN HOTEL	\$30,277.68
BIENENSTOCK NATURAL PLAYGROUND	\$101,016.56
BOLEN BOOKS LTD	\$57,022.59
BOOSTER JUICE	\$25,003.42
BRAD COOK'S HI-PERFORMANCE HOCKEY	\$74,235.00
BRADLEY SHUYA ARCHITECT INC	\$256,730.47
BRASS AND WOODWIND SHOP	\$29,607.20
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$363,225.93
CAMOSUN COLLEGE	\$212,026.79
CDN TIRE STORE	\$51,312.32
CENTAUR PRODUCTS INC	\$130,310.25
CHARTER TELECOM INC	\$129,696.74
CITY OF VICTORIA	\$443,555.00
CLEMCO MECHANICAL 2010 LTD	\$324,814.36
COASTAL INSTALLATIONS (PREFAB)	\$131,407.50
COLUMBIA FIRE & SAFETY LTD	\$40,567.52
COLUMBIA INDUSTRIAL SUPPLIES	\$38,463.36
CONTI EVOLUTION	\$297,836.52
CORP OF THE DIST OF SAANICH	\$36,285.42
COSTCO WHOLESALE	\$113,394.21
CRESCENT BEACH PUBLISHING	\$38,793.31
CROY & CO. STAGE LIGHTING LTD.	\$30,669.57
DENBOW	\$52,728.93
DOLLARAMA	\$29,098.52
DOMINOS PIZZA 100QPS	\$27,117.62
DOWNES CONSTRUCTION	\$27,179.12
DYTRICE SOLUTION	\$33,160.74
E B HORSMAN & SON HEAD OFFICE	\$31,750.19
E C S ELECTRICAL	\$40,431.64
EDTECHTEAM CANADA LTD	\$43,325.10
EDU VICTORIA AGENCY LTD.	\$72,239.73
EDUCAN INSTITUTIONAL FURNITURE	\$194,956.16
EECOL ELECTRIC LTD	\$54,934.04
EMCO CORPORATION	\$160,465.97

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
ESQUIMALT NATION	\$45,950.00
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,037,265.80
FAIRWAY MARKET	\$30,470.86
FARMER CONSTRUCTION LTD	\$35,533.40
FBM CANADA GSD INC	\$39,847.95
FLYNN CANADA LIMITED	\$716,922.16
FOLLETT SCHOOL SOLUTIONS INC	\$55,160.95
FOLLETT SOFTWARE COMPANY	\$27,342.83
FOOD FOR THOUGHT CATERING LTD	\$69,970.31
FORTISBC ENERGY	\$644,895.06
FRIESENS	\$26,530.33
FUTUREBOOK PRINTING,INC	\$63,346.36
GARDEN CITY TRANSPORTATION LTD	\$238,104.21
GARRAWAY, GARY	\$34,371.85
GFS CANADA COMPANY	\$33,193.53
GORDON FOOD SERVICES	\$34,133.02
HARRIS & COMPANY	\$33,009.98
HCMA ARCHITECTURE + DESIGN	\$45,018.07
HDR/CEI ARCHITECTURE ASSOCIATE	\$34,648.81
HEATHERBRAE BUILDERS CO LTD	\$621,023.59
HOME LUMBER & BUILDING	\$39,212.13
HOMEWOOD HEALTH INC	\$91,712.43
HORNBY CANOPY CITY	\$32,159.68
HOT HOUSE MARKETING INC.	\$31,171.41
HOT HOUSE PIZZA	\$43,472.63
HOULE ELECTRIC LIMITED	\$38,605.09
HOUSTON SIGN 90 LTD	\$35,350.00
HYDRO-VACS UNLIMITED SALES	\$96,196.43
INNOV8 DIGITAL SOLUTIONS INC	\$787,795.99
ISLAND BLUEPRINT CO LTD	\$34,837.36
ISLAND ENVIRONMENTAL HEALTH & SAFETY	\$65,008.04
ISLAND KEY COMPUTER LTD	\$666,136.13
ISLAND KEY SUPPLY	\$37,067.99
ISLAND TEMPERATURE CONTROLS	\$62,287.95
ISLAND TENTS & EXPOSITION SERVICES	\$65,867.34
J B GUTTERMAN INC	\$28,138.75
JAMES BAY COMMUNITY	\$118,785.55
JOSTENS	\$118,388.14
K P M G	\$25,200.00
KERR CONTROLS INC	\$277,819.22
KEV SOFTWARE INC	\$150,791.41
KMS TOOLS & EQUIPMENT LTD	\$200,740.78
KNIGHT-WAY MOBILE HAULERS INC	\$70,770.00
LEHIGH MATERIALS	\$45,775.80
LES HALL FILTER	\$25,048.76
LONDON DRUGS	\$35,764.91
LONG & MCQUADE LIMITED	\$158,138.99
LUMBERWORLD OPERATIONS LTD	\$341,619.04
LVISSAA	\$77,417.49
MACNUTT ENTERPRISES LTD	\$44,390.69
MARATHON SURFACES INC	\$70,281.15
MARITIME TRAVEL	\$105,247.46
MAXIUM DEVELOPMENTS	\$41,650.69
MCGREGOR & THOMPSON HARDWARE	\$90,424.01
MICHAELS #3501	\$35,185.60
MILLER THOMSON LLP	\$46,062.12
MIND-FULL EDUCATIONAL CONSULTING	\$33,774.25
MINISTER OF FINANCE	\$37,112.27

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
MINISTER OF FINANCE C/O CLIMATE ACTION SECRETARIAT	\$138,862.50
MONK OFFICE SUPPLY LTD.	\$635,315.95
MT WASHINGTON ALPINE RESORT	\$46,290.65
MUCHO BURRITO	\$29,509.33
MUNICIPAL PENSION PLAN	\$3,597,593.00
MUNROS BOOKSTORE LTD	\$27,430.31
N D GRAPHICS	\$36,411.47
NELSON EDUCATION LTD	\$98,728.21
OAK BAY WATER DEPT	\$63,827.66
OUT OF THE BLUE DESIGNS	\$227,565.82
PACIFIC BLUE CROSS	\$3,334,955.75
PACIFIC CONTROLS LIMITED	\$43,202.64
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	\$26,025.00
PACIFIC PAINT (BENJAMIN MOORE)	\$51,754.34
PALADIN SECURITY SYSTEMS LTD	\$78,736.42
PANAGO	\$56,637.60
PARKER JOHNSTON INDUSTRIES LTD	\$211,128.76
PARKLAND REFINING (BC) LTD	\$248,035.21
PASSION SPORTS	\$106,842.50
PEARSON CANADA INC T46264	\$153,889.15
PEARSON EDUCATION CANADA	\$33,341.38
PERFECTMIND	\$37,380.00
PHOENIX STAR POWER-VAC LTD	\$34,765.50
PLAYSTED SHEET METAL LTD	\$232,626.46
POWERSCHOOL CANADA ULC	\$280,499.65
PROLAB SCIENTIFIC LTD	\$103,935.75
PUBLIC EDUCATION BENEFITS TRUST	\$1,522,686.87
QM LP	\$34,439.59
REAL CANADIAN WHOLESALE CLUB	\$90,801.97
REIMER HARDWOODS LTD	\$30,348.01
REVENUE SERVICES OF BRITISH COLUMBIA	\$1,877,176.50
REVENUE SERVICES OF BRITISH COLUMBIA - ISP STUDENTS	\$6,075.00
RICHELIEU HARDWARE LTD	\$43,829.80
RIVERS LAWN & GARDEN MAINTENANCE	\$25,634.71
ROCKY POINT ENGINEERING LTD	\$33,101.28
RUN FOR LIFE INC.	\$49,705.60
SAANICH WATER DEPARTMENT	\$364,412.53
SAVE ON FOODS	\$62,606.01
SCHOLASTIC BOOK FAIRS	\$58,987.63
SCHOLASTIC CANADA LTD.	\$49,539.07
SCHOOL DISTRICT #23 (CENTRAL OKANAGAN)	\$50,000.00
SCHOOL DISTRICT #63 (SAANICH)	\$75,528.00
SCHOOL HOUSE TEACHING SUPPLIES	\$46,419.18
SCHOOL SPECIALTY CANADA	\$27,100.54
SCHOOLHOUSE PRODUCTS INC	\$216,975.73
SHANAHANS LIMITED	\$31,550.40
SHELL ENERGY NORTH AMERICA (CANADA)	\$192,348.86
SIDNEY FLOOR COVERING LTD.	\$28,217.40
SKYLINE ATHLETICS INC	\$45,635.51
SLOAN CONSULTANTS LTD.	\$27,855.34
SMS SUMMIT MECHANICAL SYSTEMS	\$106,860.60
SOFTCHOICE LP	\$95,905.72
SONGHEES FIRST NATION	\$114,810.01
SPARKER CONSTRUCTION LTD	\$159,524.43
SPECTRUM EDUCATIONAL SUPPLIES	\$295,991.85
STANTEC CONSULTING LTD	\$95,089.21
STAPLES STORE #64	\$56,397.04

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

**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
STARLINE WINDOWS LTD	\$69,743.62
STEPHEN MCNICHOLLS CONSULTING	\$153,037.50
SUBWAY	\$54,401.98
SWING TIME DISTRIBUTORS	\$126,621.60
SYSCO VICTORIA INC	\$86,815.79
TALEDI ENTERPRISE DEVELOPMENT	\$116,611.95
TBG SEISMIC CONSULTANTS LTD	\$43,470.00
TEACHERS PENSION PLAN	\$15,274,887.80
TEAM SALES	\$64,310.74
TECH DATA CANADA CORPORATION	\$26,259.52
TELUS	\$165,071.16
TELUS MOBILITY INC	\$189,187.30
TEXTHELP	\$29,778.53
THE HOME DEPOT #7074	\$38,955.96
THINKSPACE - ARCHITECTURE	\$140,946.49
THIRDWAVE BUS SERVICES	\$750,918.32
THRIFTY FOODS	\$224,801.04
THYSSENKRUPP VICTORIA	\$86,580.14
TREMCO, A DIVISION OF RPM CANADA	\$49,118.74
TROY LIFE & FIRE SAFETY	\$54,486.46
TRUFFLES CATERING	\$821,195.12
UNITECH CONSTRUCTION MANAGEMENT	\$54,947.71
UNITED LIBRARY SERVICES INC	\$55,289.27
UNIVERSITY OF VICTORIA	\$76,566.96
UPANUP STUDIOS	\$33,678.75
UPPER CANADA FOREST PRODUCTS LTD	\$63,084.66
VAN ISLE WATER SERVICES LTD	\$32,045.33
VANCOUVER ISLAND HEALTH AUTHORITY	\$464,679.80
VANCOUVER SCHOOL BOARD	\$46,185.53
VERNON TEACH & LEARN LTD	\$72,689.26
VILLAGES PIZZA	\$53,442.64
WAL-MART	\$72,001.82
WASTE MANAGEMENT OF CANADA CORP	\$206,526.18
WAYMARK ARCHITECTURE INC	\$70,015.34
WESCO DISTRIBUTION-CANADA INC	\$161,409.67
WEST UNIFIED COMMUNICATIONS	\$39,975.04
WES-TECH IRRIGATION SYSTEMS LTD	\$46,854.89
WESTERN CAMPUS RESOURCES	\$28,104.50
WESTERN EQUIPMENT LTD	\$26,733.19
WESTERN ONE RENTALS & SALES	\$34,084.40
WILSONS TRANSPORTATION LTD	\$235,910.99
WINTERGREEN LEARNING MATERIALS	\$44,149.70
WORKSAFE BC	\$997,909.40
WRAP 'N' ROLL	\$42,780.13
YMCA-YWCA OF VANCOUVER ISLAND	\$43,543.27
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$54,283,395.64
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$7,736,023.92
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$62,019,419.56

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2018**

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:		
Remuneration	\$ 159,277,754	
Employee expenses	676,673	
Employer portion of Employment Insurance Contributions and Canada Pension Plan	8,520,639	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 168,475,066
 Schedule of Payments for the Provision of Goods and Services		 62,019,420
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		\$ 230,494,486

FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$192,522,411	
Trust Fund Expenditures	29,529,337	
Capital Fund Expenditures	11,309,961	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		\$233,361,709
DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		\$ (2,867,223)

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.