



The Board of Education of School District No. 61 (Greater Victoria)
Regular Board Meeting
AGENDA

Monday, September 23, 2019, 7:30 p.m.
Tolmie Boardroom, 556 Boleskine Road

Pages

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.

A.1 Approval of the Agenda 7:30 PM

Recommended Motion:
That the September 23, 2019 agenda be approved.

A.2 Approval of the Minutes 7:35 PM

a. Approval of the June 19, 2019 Special Board Minutes 6

Recommended Motion:
That the June 19, 2019 Special Board Minutes be approved.

b. Approval of the June 24, 2019 Regular Board Minutes 9

Recommended Motion:
That the June 24, 2019 Regular Board Minutes be approved.

c. Approval of the June 25, 2019 Special Board Minutes 18

Recommended Motion:
That the June 25, 2019 Special Board Minutes be approved.

A.3 Business arising from the Minutes

A.4 Student Achievement

A.5	District Presentations	7:40 PM	
	a. Facilities Summer Update		
A.6	Community Presentations (5 minutes per presentation)	7:50 PM	
	a. Angela Carmichael, PAC President, George Jay Elementary		
	b. Scott Fox, Victoria High School land use		
	c. Chris Grieve, Victoria High School land use		
	d. Corey Kowal, Victoria High School land use		
	e. Anne Downton, District EA, View Royal Elementary School		
	f. Andrea Walker Collins, George Jay Elementary School		
B.	CORRESPONDENCE		
B.1	Letter from the District of Saanich re Greater Victoria Crossing Guard Program		21
B.2	Letter from the Town of View Royal re Greater Victoria Crossing Guard Program		23
C.	TRUSTEE REPORTS	8:15 PM	
C.1	Chair's Report		24
C.2	Trustees' Reports (2 minutes per verbal presentation)		
	a. Trustee Whiteaker		26
	b. Trustee Duncan - BCSTA Trustee Representative Update		27
D.	BOARD COMMITTEE REPORTS		
D.1	Education Policy and Directions Committee	8:25 PM	
	a. Minutes from the September 9, 2019 meeting- Information only		29
D.2	Operations Policy and Planning Committee	8:30 PM	
	a. Minutes from the September 16, 2019 meeting- Information only		32

- b. Recommended motions from the September 16, 2019 meeting.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the recommended motions from the September 16, 2019 Operations Policy and Planning Committee meeting.

- a. Regulation 3323, Purchasing Services

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Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) accept revised Regulation 3323, *Purchasing Services* as presented.

- b. George Jay Elementary Name Change

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent, pursuant to Policy and Regulation 1421, and applicable legislation, to establish a committee to explore changing the name of George Jay Elementary School.

- a. Recommended motions from the September 16, 2019 meeting.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the internally restricted surplus appropriation of \$14,827,885 as shown on Schedule 2 of the 2018-2019 Audited Financial Statements, being held for school level funds \$3,400,360 (Note A), unspent project budgets \$4,843,799 (Note B), purchase order commitments \$419,972 (Note C), and the previously approved budgeted surplus of \$4,125,958 (Note D).

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the June 30, 2019 unrestricted operating surplus of \$2,037,796 (Note E) to be carried forward and applied towards the projected deficit in 2020-2021.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$639,270 to Local Capital in 2018-2019 for the Student Device Replacement Reserve (\$339,270), the Technology Replacement Reserve (\$200,000) and the Childcare Capital Reserve (\$100,000).

Recommended Motion:

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, 2019; and that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to execute these statements, where applicable, on behalf of the Board.

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, 2018 to June 30, 2019.

E. DISTRICT LEADERSHIP TEAM REPORTS

E.1 Superintendent's Report 9:05 PM

- a. Monthly Report 150

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

- b. Anaphylaxis Aggregate Report 151
- c. Trustee Questions 152

E.2 Secretary-Treasurer's Report 9:20 PM

- a. Monthly Report 153

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

F. QUESTION PERIOD (15 minutes total) 9:25 PM

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

H. NEW BUSINESS/NOTICE OF MOTIONS

H.1 New Business

H.2 Notice of Motions

I. ADJOURNMENT 9:45 PM

Recommended Motion:
That the meeting be adjourned.

MINUTES

Present:

Trustees Jordan Watters, Chair, Ann Whiteaker, Vice-Chair, Nicole Duncan, Tom Ferris, Angie Hentze, Elaine Leonard, Diane McNally, Ryan Painter and Rob Paynter

Administration:

Shelley Green, Superintendent of Schools, Katrina Stride, Acting Secretary-Treasurer, Colin Roberts, Associate Superintendent, Greg Kitchen, Associate Superintendent, Simon Burgers, District Principal, Languages and Multiculturalism and Vicki Hanley, Recording Secretary

The meeting was called to order at 7:08 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.

Introductions were made around the board table.

A. COMMENCEMENT OF MEETING

A1. Approval of the Agenda

It was moved by Trustee Whiteaker and seconded:

That the June 19, 2019 Agenda be approved.

Motion Carried Unanimously

B. PUBLIC PRESENTATIONS

- B1. Kathryn Allan-Kwasnica, Cloverdale Traditional School**, attended the Special Board meeting to speak against the proposed new catchments and the possibility of Cloverdale being removed as a District catchment school.
- B2. Jen Meadows, Cloverdale Traditional School**, attended the Special Board meeting to speak against the proposed new boundary catchments as it relates to Cloverdale Traditional School and to encourage Trustees to allow the traditional school model to remain at the school.
- B3. Starr Munro, Cloverdale Traditional School**, attended the Special Board meeting to speak against the proposed new boundary catchments as it relates to Cloverdale Traditional School and to encourage Trustees to lighten the impact that the changes may bring.
- B4. Ashley Wheaton, South Park Family School**, attended the Special Board meeting to speak against the proposed new boundary catchments as it relates to South Park Family School and the public consultation process for the review.
- B5. Jenn Sutton, South Park Family School**, attended the Special Board meeting to speak against the proposed new boundary catchments as it relates to South Park Family School and encouraged Trustees to keep the school as a District catchment school.

- B6. Allison Hyatt, South Park Family School**, attended the Special Board meeting to speak against the proposed new boundary catchments and stressed her discouragement with respect to the impact that it would have on South Park Family School and the loss to parent involvement and participation.
- B7. Carrie Smart, Margaret Jenkins Elementary School**, attended the Special Board meeting to speak against the new pathway for French immersion students as it relates to Margaret Jenkins Elementary School.
- B8. Rachel Maser and Family, Margaret Jenkins Elementary School**, attended the Special Board meeting to speak against the new pathway for French immersion students as it relates to Margaret Jenkins Elementary School.
- B9. Justin Hodgkinson, Sir James Douglas Elementary School**, attended the Special Board meeting to express his appreciation to Trustees for their work on the boundary review as it relates to the Fairfield and Rockland area.
- B10. Lincoln Shlensky, Margaret Jenkins Elementary School**, attended the Special Board meeting to speak against the new pathway for French immersion students as it relates to Margaret Jenkins Elementary School.
- B11. Corey Kowal, George Jay Elementary School**, attended the Special Board meeting to speak to Trustees with regards to the overcrowding at George Jay Elementary School.
- B12. Gypsy Fisher, South Park Family School**, attended the Special Board meeting to speak about her positive experience at South Park Family School as it relates to the boundary review and proposed changes to the catchment for that school.
- B13. Robin Gravely – Doncaster Elementary School**, attended the Special Board meeting to thank Trustees for removing the recommendation related to Doncaster Elementary School on the boundary review.

C. CHAIR'S REPORT

Chair Watters thanked the group of public speakers for attending and speaking at the meeting. Chair Watters provided information on the format for the rest of the meeting and reminded everyone of the board meetings scheduled for June 24 and June 25, 2019.

D. SUPERINTENDENT'S REPORT

D1. Boundary Review Presentation

Associate Superintendent, Colin Roberts, provided an overview of the entire boundary review process and how it progressed through the past school year including the public consultation process and the surveys conducted.

On behalf of the Board, Chair Watters thanked the catchment boundary review team for all of their efforts with the review and the many hours of work they put in.

Discussion ensued amongst the Trustees with questions of clarification being asked of Associate Superintendent Roberts.

Questions were received from the public and answered by Associate Superintendent Roberts. Chair Watters advised the public that questions that were not answered during the meeting will be answered via the FAQ link on the District website within a few days.

E. SECRETARY-TREASURER'S REPORT - None

F. ADJOURNMENT

It was moved by Trustee Leonard and seconded:

That the meeting be adjourned.

Motion Carried Unanimously

The meeting adjourned at 8:47 p.m.

CERTIFIED CORRECT

Chair

Secretary-Treasurer



The Board of Education of School District No. 61 (Greater Victoria)
June 24, 2019 Regular Board Meeting - Tolmie Boardroom, 556 Boleskine Road

MINUTES

Present:

Trustees, Jordan Watters, Chair, Ann Whiteaker, Vice-Chair, Nicole Duncan, Tom Ferris, Angie Hentze, Elaine Leonard, Diane McNally, Ryan Painter and Rob Paynter

Administration:

Shelley Green, Superintendent of Schools, Katrina Stride, Acting Secretary-Treasurer, Deb Whitten, Deputy Superintendent, Colin Roberts, Associate Superintendent, Greg Kitchen, Associate Superintendent, Chuck Morris, Director, Facilities Services, Lisa McPhail, Communications Officer and Vicki Hanley, Recording Secretary

The meeting was called to order at 7:41 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.

Introductions were made around the board table.

A. COMMENCEMENT OF THE MEETING

A1. Approval of the Agenda

It was moved by Trustee Painter and seconded:

That the June 24, 2019 Agenda be approved with the following additions:

C2. Trustees' Reports

- f) Trustee Ferris
- g) Trustee Painter

E2. Secretary-Treasurer's Report

- c) 2020-2021 Five Year Capital Plan

H1. New Business

- a) Trustee Painter – Write a letter to the Minister of Education

Motion Carried Unanimously

A2. Approval of the Minutes

- a) It was moved by Trustee Painter and seconded:

That the May 27, 2019 Regular Board Minutes be approved.

Motion Carried Unanimously

A3. Business arising from the Minutes - None

A4. Student Achievement - None**A5. District Presentations**

- a) Chair Watters recognized and acknowledged Audrey Smith for her time as President of the Victoria Confederation of Parent Advisory Councils.

A6. Community Presentations

- a) Helen Poulin, attended the Board meeting on behalf of the GVTA and spoke to Trustees with regards to French Immersion programs and advocating for more resources in the District.
- b) Tonya Winton, attended the Board meeting on behalf of the GVTA and spoke to Trustees with regards to French Immersion programs in the District and advocating for more bilingual Educational Assistant's in the District.
- c) Alex Greig and Tayler Jernslet, attended the Board meeting on behalf of the GVTA and spoke to Trustees about local contract bargaining and speaking in favour of hiring more teachers.
- d) Angela Carmichael, George Jay, Co-PAC President, attended the Board meeting to speak to Trustees about the boundary review process and the overcrowding currently at George Jay Elementary School.
- e) Kathryn Allan-Kwasnica, a parent with students at Cloverdale Traditional School, attended the Board meeting to speak against the boundary review process and her concerns about how the changes will impact Cloverdale Traditional School.
- f) Hillary Hagel, a parent of a student attending Cloverdale Traditional School, attended the Board meeting to speak to Trustees about the boundary review process and her concerns about splitting siblings up if the proposed changes are passed.
- g) Jenn Sutton, PAC Chair from South Park Family School, attended the Board meeting to speak against the boundary review process as it relates to South Park Family School.
- h) Kristil Hammer, PAC representative from South Park Family School, attended the Board meeting to speak to Trustees about the boundary review process as it relates to South Park Family School.
- i) Allison Bottomley, PAC representative from South Park Family School, attended the Board meeting to speak against the proposed new district boundaries and how it will affect South Park Family School.

B. CORRESPONDENCE**B1. Letter to City of Victoria re Bike Path at Quadra Elementary**

A letter to the City of Victoria regarding the proposed bike path at the rear of Quadra Elementary school was provided for information purposes.

B2. Letter to Victoria Regional Transit Commission re Free Transit

A letter to the Victoria Regional Transit Commission regarding the proposal for free transit for youth was provided for information purposes.

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

Chair Watters expressed condolences on behalf of the Board, to the family of a District student who passed away during a recent field trip.

Chair Watters referred Trustees to her written report included in the agenda package and highlighted a few items from her report.

C2. Trustees' Reports

- a) Trustees Duncan and Painter referred Trustees to their annual committee reports for the Advocacy Ad Hoc Committee and the Public Engagement Ad Hoc Committee contained within their agendas.
- b) Trustee Duncan referred Trustees to her BCSTA Trustee Representative report contained within their agendas.
- c) Trustee Hentze referred Trustees to her annual committee reports for the Gender and Sexuality Alliance Committee and Facilities Committee contained within their agendas.
- d) Trustee McNally referred Trustees to her annual community liaison assignments report, Equity Ad Hoc Committee report and Policy Advisory Committee report contained within their agendas and highlighted a few of the meetings she attended.
- e) Trustees Whiteaker referred Trustees to her monthly report contained within their agendas.
- f) Trustee Ferris provided a verbal report on his meetings over the past month and thanked the Senior Leadership Team for their hard work over the past school year.
- g) Trustee Painter provided a verbal report of the various meetings and activities he participated in over the past month.

D. BOARD COMMITTEE REPORTS**D1. Education Policy and Directions Committee**

- a) The June 3, 2019 Education Policy and Directions Committee meeting minutes were received for information.
- b) Chair Watters referred to the draft meeting minutes and presented the following recommended motion.

It was moved:

- i)

That the Board of Education of School District No.61 (Greater Victoria) approve a sibling priority in Regulation 5118.2 for those families who have siblings
--

impacted by a change to their current school boundary in the 2020/2021 school year before establishing the current boundary proposals.

Discussion ensued amongst the Trustees with a recommendation being made to amend the proposed revision to Regulation 5118.2.

It was moved by Trustee Painter and seconded:

- i) That the motion *“That the Board of Education of School District No.61 (Greater Victoria) approve a sibling priority in Regulation 5118.2 for those families who have siblings impacted by a change to their current school boundary in the 2020/2021 school year before establishing the current boundary proposals”* be amended to move Enrollment Priority #3.5 to #2.5 in Regulation 5118.2, *Student Enrollment and Transfers*.

Further discussion ensued amongst the Trustees with a recommendation being made to refer this motion to the September 23, 2019 Board of Education meeting.

It was moved by Trustee Paynter and seconded:

- i) That the motion *“That the Board of Education of School District No.61 (Greater Victoria) approve a sibling priority in Regulation 5118.2 for those families who have siblings impacted by a change to their current school boundary in the 2020/2021 school year before establishing the current boundary proposals”* be referred to the September 23, 2019 Board of Education meeting.

Motion Defeated

For: Trustees Paynter, Painter and Hentze

Against: Trustees Leonard, Ferris, Watters, Whiteaker, Duncan and McNally

Chair Watters referred Trustees back to the amendment moved by Trustee Painter and further discussion ensued.

- i) That the motion *“That the Board of Education of School District No.61 (Greater Victoria) approve a sibling priority in Regulation 5118.2 for those families who have siblings impacted by a change to their current school boundary in the 2020/2021 school year before establishing the current boundary proposals”* be amended to move Enrollment Priority #3.5 to #2.5 in Regulation 5118.2, *Student Enrollment and Transfers*.

Motion Defeated

For: Trustee Painter

Against: Trustees Leonard, Ferris, Watters, Hentze, Duncan, McNally and Whiteaker

Chair Watters called for the vote on the original main motion.

- i) That the Board of Education of School District No.61 (Greater Victoria) approve a sibling priority in Regulation 5118.2 for those families who have siblings impacted by a change to their current school boundary in the 2020/2021 school year before establishing the current boundary proposals.

Motion Carried

For: Trustees Leonard, Ferris, Painter, Watters, Hentze, Duncan, McNally and Whiteaker

Against: Trustee Paynter

Chair Watters referred to the meeting minutes and the following recommended motion.

It was moved:

- ii) That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to provide a report directly from the Superintendent to the Board in February 2020 that provides: **1.** the history of gifted education and related funding in SD61 and provincially to the present **2.** complete information on funding changes provincially and in SD61 over the last ten years that have impacted gifted education in SD61 and the province **3.** information regarding provision of targeted gifted education in SD61 over the last ten years **4.** In-depth information explaining any proposed service delivery model / models of service under consideration for the 2019-2020 school year and forward for students designated “gifted” in SD61 in order that the Board may consider how best to allocate resources to serve the vulnerable gifted student population, before a service model that differs from current practice is put in place.

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

It was moved by Trustee McNally and seconded:

- ii) That the motion “*That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to provide a report directly from the Superintendent to the Board in February 2020 that provides: 1. the history of gifted education and related funding in SD61 and provincially to the present 2. complete information on funding changes provincially and in SD61 over the last ten years that have impacted gifted education in SD61 and the province 3. information regarding provision of targeted gifted education in SD61 over the last ten years 4. In-depth information explaining any proposed service delivery model / models of service under consideration for the 2019-2020 school year and forward for students designated “gifted” in SD61 in order that the Board may consider how best to allocate resources to serve the vulnerable gifted student population, before a service model that differs from current practice is put in place*” be amended to replace the word “ten” with “eighteen” in both #2 and #3.

Motion Defeated

For: Trustees McNally, Duncan, Painter and Paynter

Against: Trustees Leonard, Ferris, Watters, Hentze and Whiteaker

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

It was moved by Trustee Duncan and seconded:

- That the motion “*That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to provide a report directly from the Superintendent to the Board in February 2020 that provides: 1. the history of gifted education and related funding in SD61 and provincially to the present 2. complete information on funding changes provincially and in SD61 over the last ten years that have impacted gifted education in SD61 and the province 3. information regarding provision of targeted gifted education in SD61 over the last ten years 4. In-depth information explaining any proposed service delivery model / models of service under consideration for the 2019-2020 school year and forward for students designated “gifted” in SD61 in order that the Board may consider how best to allocate resources to serve the vulnerable gifted student population, before a service model that differs from current practice is put in place*” be amended to remove the word “directly” and strike #1 and #2, replace the word ‘ten’ with ‘two’ in the new #1 and amend the new #2 to read “*Information explaining the current and any proposed service delivery model/models.....*”

Motion Carried

For: Trustees Duncan, Painter, Paynter, Watters, Hentze, McNally and Whiteaker

Against: Trustees Leonard and Ferris

Further discussion ensued amongst the Trustees with a recommendation being made to refer the motion to a committee meeting.

It was moved by Trustee Leonard and seconded:

- ii) That the motion “*That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to provide a report from the Superintendent to the Board in February 2020 that provides: 1. Information regarding provision of targeted gifted education in SD61 over the last two years 2. Information explaining the current and any proposed service delivery model / models of service under consideration for the 2019-2020 school year and forward for students designated “gifted” in SD61 in order that the Board may consider how best to allocate resources to serve the vulnerable gifted student population, before a service model that differs from current practice is put in place*” be referred to the September 9, 2019 Education Policy and Directions Committee meeting.
- Motion Carried**

For: Trustees Leonard, Ferris, Paynter, Painter, Hentze, McNally, Whiteaker, Watters

Against: Trustee Duncan

It was moved:

- iii) That the Board of Education of School District No.61 (Greater Victoria) direct the Board Chair to write relevant funders to advocate for the maintenance of school crossing guard funding.
- Motion Carried Unanimously**

D2. Operations Policy and Planning Committee

- a) The June 10, 2019 Operations Policy and Planning Committee draft meeting minutes were received for information.
- b) Chair Watters referred to the meeting minutes and presented the following recommended motion.

It was moved:

- i) That the Board of Education of School District No. 61 (Greater Victoria) recognize that the breakdown of the stable climate and sea level under which human life has developed constitutes an emergency, and that in declaring a climate emergency the Board:
 - a) direct the Superintendent to develop a Climate Action Plan that establishes targets and strategies commensurate with the Intergovernmental Panel on Climate Change’s call to limit warming to 1.5 degrees;
 - b) direct the Superintendent to report back on specific actions and resources that could be included in future correspondence to the provincial or federal government; and
 - c) demonstrate leadership by directing the Board Chair to write letters to other school boards, local MLAs, and Provincial government encouraging them to declare climate emergencies and develop targets and strategies to combat climate change.
- Motion Carried Unanimously**

Chair Watters referred to the meeting minutes and the following recommended motion.

It was moved:

- ii) That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to prepare a report, on or before the November Operations Policy and Planning Committee Meeting, that provides an analysis of the costs of the Greater Victoria Schools becoming a Living Wage Employer.

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

It was moved by Trustee Painter and seconded:

- ii) That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to prepare a report, on or before the November Operations Policy and Planning Committee Meeting, that provides an analysis of the costs of the Greater Victoria Schools becoming a Living Wage Employer*" be amended to add the words "*and living hours employer*" at the end of the motion.

Motion Carried

For: Trustees Painter, Paynter, McNally, Hentze and Whiteaker

Against: Trustees Leonard, Ferris and Duncan

Abstain: Trustee Watters

Further discussion ensued amongst the Trustees with a recommendation being made to refer the amended motion to the Audit Committee.

It was moved by Trustee Whiteaker and seconded:

- ii) That the amended motion "*That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to prepare a report, on or before the November Operations Policy and Planning Committee Meeting, that provides an analysis of the costs of the Greater Victoria Schools becoming a Living Wage Employer and living hours employer*" be referred to the Audit Committee.

Motion Carried

For: Trustees Paynter, Painter, Hentze, Duncan, McNally, Leonard and Whiteaker

Against: Trustee Ferris

Abstain: Trustee Watters

Chair Watters referred to the meeting minutes and the following recommended motion.

It was moved:

- iii) That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to instruct staff to participate in the development of a formal business plan for the Spectrum Turf and Rink (STAR) Project. To be developed with the STAR Committee, SD61, and community partners.

Motion Carried

For: Trustees Paynter, Painter, Hentze, McNally and Whiteaker

Against: Trustees Ferris, Leonard and Duncan

Abstain: Trustee Watters

D3. Audit Committee Quarterly Report

It was moved by Trustee Paynter and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) accept the March 2019 Quarterly Financial Report as presented to the Audit Committee.

Motion Carried Unanimously

E. DISTRICT LEADERSHIP TEAM REPORTS

E1. Superintendent's Report

- a) Superintendent Green presented her monthly report and thanked the boundary review team for their work throughout the process.

It was moved by Trustee Whiteaker 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 Green responded to questions from Trustees with regards to solar panels and the Baragar Systems data as it relates to the boundary review process.

E2. Secretary-Treasurer's Report

- a) Acting Secretary-Treasurer Stride referred Trustees to the information contained in their agendas with respect to new accounting standards that came into effect in 2018 with respect to related party transactions.
- b) Trustee Paynter provided background on the Policy Sub-Committee meetings and referred Trustees to the report contained in their agenda packages with respect to revised Policy 1200, *Superintendent*.

That the Board of Education of School District No. 61 (Greater Victoria) approve revised Policy 1200 *Superintendent*.

Discussion ensued amongst the Trustees with a recommendation being made to refer the motion to the September Education Policy and Directions Committee meeting.

It was moved by Trustee Leonard and seconded:

That the motion "That the Board of Education of School District No. 61 (Greater Victoria) approve revised Policy 1200 *Superintendent*" be referred to the September 9, 2019 Education Policy and Directions Committee meeting.

Motion Defeated

For: Trustees Leonard, Watters, Ferris and Hentze

Against: Trustees McNally, Paynter, Painter, Duncan and Whiteaker

Chair Watters called for the vote on the main motion.

That the Board of Education of School District No. 61 (Greater Victoria) approve revised Policy 1200 *Superintendent*.

Motion Carried

For: Trustees Ferris, Hentze, Duncan, Watters, McNally, Painter, Paynter and Whiteaker
Abstain: Trustee Leonard

- c) Chuck Morris, Director of Facilities Services, presented the 2020-2021 Five Year Capital Plan and responded to Trustee questions.

It was moved by Trustee Leonard and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) approve for submission to the Ministry of Education, the 2020-2021 Greater Victoria School District No. 61 Five Year Capital Plan.

Motion Carried Unanimously

F. QUESTION PERIOD

Associate Superintendent Roberts responded to the following question from the public:

1. I attended the special boundary review meeting on June 19th. I submitted 3 questions that were not answered in the meeting. We were told that answers to our questions would be made available on the FAQ section of the Boundary Review website. We were also told that all of the answers from the meeting would be available under the same heading or section. I have looked but cannot find the answers. Why have these answers not yet been made available?

The answers to all questions were added to the FAQ page of the Boundary Review Process on the District website.

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

G1. Annual Student Withdrawal Report and PRC/Diversion

G2. Annual Student Unusual Exclusion Report

H. NEW BUSINESS/NOTICE OF MOTIONS

H1. New Business

a) Trustee Painter – Write a letter to the Minister of Education

Trustee Painter presented his motion and provided a rationale. Discussion ensued amongst the Trustees.

It was moved by Trustee Painter and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Chair to write a letter to the Minister of Education confirming the districts preference for maintaining the restored class size and composition language and superior local provisions to ensure that we maintain small class sizes and reasonable class composition within the district.

Motion Defeated

For: Trustees McNally, Paynter and Painter

Against: Trustees Whiteaker, Duncan, Watters, Leonard, Ferris and Hentze

H2. Notice of Motions

I. ADJOURNMENT

It was moved by Trustee Ferris and seconded:

That the meeting be adjourned.

Motion Carried Unanimously

The meeting adjourned at 10:48 p.m.

CERTIFIED CORRECT

Chair

Secretary-Treasurer



The Board of Education of School District No. 61 (Greater Victoria)
June 25, 2019 Special Board Meeting - Tolmie Boardroom, 556 Boleskine Road

MINUTES

Present:

Trustees Jordan Watters, Chair, Ann Whiteaker, Vice-Chair, Nicole Duncan, Tom Ferris, Angie Hentze, Elaine Leonard, Diane McNally, Ryan Painter and Rob Paynter

Administration:

Shelley Green, Superintendent of Schools, Deb Whitten, Deputy Superintendent, Katrina Stride, Acting Secretary-Treasurer, Colin Roberts, Associate Superintendent, Greg Kitchen, Associate Superintendent, Simon Burgers, District Principal, Languages and Multiculturalism, Lisa McPhail, Communications Officer and Vicki Hanley, Recording Secretary

The meeting was called to order at 7:09 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.

A. COMMENCEMENT OF MEETING

A1. Approval of the Agenda

It was moved by Trustee Whiteaker and seconded:

That the June 25, 2019 Agenda be approved.

Motion Carried Unanimously

B. CHAIR'S REPORT

Chair Watters provided Trustees with an outline of the meeting agenda including debating the thirty recommendations that have been presented in the third phase of the Boundary Review Report. Chair Watters suggested that Bylaw 9368, *Procedure*, be amended to allow for Trustees to speak more than once to a motion or topic, which would allow for a more fulsome discussion on the recommendations under review.

It was moved by Trustee Ferris and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) amend Bylaw 9368, *Procedure*, under Section 104.02 "*Trustees shall be permitted to debate only upon a motion, as herein provided, and each trustee shall be limited to the opportunity to speak once to any motion, unless the motion has been amended, for a majority vote of the Board. The proposer of a motion shall be given the opportunity to open and close debate of his motion. The mover of the principle motion shall have the right to speak for five minutes to the motion and shall be allowed five minutes to conclude the debate on the motion,*" for the Special Board of Education meeting of June 25, 2019, to allow for Trustees to speak more than once to a motion under discussion.

Motion Carried Unanimously

C. SUPERINTENDENT'S REPORT

C1. Boundary Review Final Presentation

Associate Superintendent, Colin Roberts, provided Trustees with an overview of the entire boundary review process including a clarification of the Baragar Systems data which was provided a few days earlier. Discussion ensued amongst the Trustees with questions of clarification being asked of Associate Superintendent Roberts and Superintendent Green.

It was moved by Trustee Ferris and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) accept all recommendations as presented in the Phase 3 Boundary Review Report.

Further discussion ensued amongst the Trustees with a suggestion being made to amend Recommendation #1 of the Boundary Review Report.

It was moved by Trustee Whiteaker and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) amend recommendation #1 of the Boundary Review Report as follows "*That the Board of Education of School District No. 61 (Greater Victoria) maintain South Park Family School as a district wide catchment school and pursue alternative #1 as proposed by the Parent Advisory Council of South Park Family School.*"

Motion Defeated

For: Trustees Whiteaker, Painter, Paynter and Duncan

Against: Trustees Ferris, Watters, Leonard, Hentze and McNally

Further discussion ensued amongst the Trustees. Chair Watters called for the vote on the main motion.

That the Board of Education of School District No. 61 (Greater Victoria) accept all recommendations as presented in the Phase 3 Boundary Review Report.

Motion Carried

For: Trustees Leonard, Ferris, Watters, McNally, Hentze and Whiteaker

Against: Trustees Painter, Paynter and Duncan

It was moved by Trustee Whiteaker and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to work with school communities and parent advisory councils affected by the boundary review to support them through the 2019-2020 school year to implement the changes.

Motion Carried Unanimously

It was moved by Trustee Painter and seconded:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to meet with School District No. 93 to discuss the impact and potential alternatives as a result of the District's plan to re-open Sundance Elementary for the school year starting in September 2020.

Motion Carried Unanimously

D. SECRETARY-TREASURER'S REPORT - None

E. ADJOURNMENT

It was moved by Trustee Ferris and seconded:

That the meeting be adjourned.

Motion Carried Unanimously

The meeting adjourned at 8:19 p.m.

CERTIFIED CORRECT

Chair

Secretary-Treasurer

File: SCHOOL DISTRICT 61

Aug 29, 2019

Ms. Jordan Watters
Chair, Board of Education
School District No. 61 (Greater Victoria)
556 Boleskine Rd
Victoria, BC V8Z 1E8

Dear Ms. Watters:

Re: Crossing Guard Program

Thank you for your letter of support regarding our Crossing Guard program. The District of Saanich has been a long-time funder of crossing guards within the municipality and share the School District's (SD61) desire for the establishment of sustainable, ongoing funding to ensure crossing guards are provided at strategic, high traffic locations.

Crossing guards have been part of our annual funding program since the 1980's and follows a consistent funding policy to ensure crossing guards are positioned where they can provide maximum benefit for a large number of children and the travelling public. As the sole funder of the Adult Crossing Guard in Saanich (SD61) we would be remiss if we did not point out that in other school districts, cost-sharing agreements exist as well as partnerships with community groups, Parent Advisory committees and various other organizations. These partnerships create funding sustainability by reducing the burden on any single organization and allow more flexibility to hire crossing guards at additional locations.

We continue to direct significant capital funding towards sidewalk, bike route, and crossing improvements nearby schools and along Best Routes identified by our Active and Safe Routes to School program. A program that was the first in the region, and in partnership with the CRD has been running since 2015. These plans are developed collaboratively with each school's community and are updated continuously as we work through our 39 schools.

Recently, we have also developed a valuable relationship with the Greater Victoria Crossing Guard Association (GVCGA) and through our work with them to update the program, have received incredibly important feedback and suggestions. These include ideas for improvements to crossings, as well as learning about the upcoming changes

to school catchments and walking routes. We look forward to continuing this relationship, and incorporating their on-the-ground knowledge into our capital plans.

It is our understanding that crossing guard funding is an issue in a number of municipalities across the region and to our knowledge there is not a consistent manner for which locations are selected nor how funding is allocated. We welcome immediate discussions with the School District 61, the CRD and the GVCGA to develop a shared funding model across our region to ensure that this service continues to meet the needs of our community.

Sincerely,

A handwritten signature in blue ink, appearing to read 'H Machielse', written in a cursive style.

Harley Machielse, P.Eng.
Director of Engineering

cc: Mayor and Council
President, GVCGA



TOWN OF VIEW ROYAL

45 View Royal Avenue, Victoria, BC, Canada V9B 1A6
Ph. 250-479-6800 • Fx. 250-727-9551 • E. info@viewroyal.ca • www.viewroyal.ca

September 5, 2019

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

VIA EMAIL: jwatters@sd61.bc.ca

Dear Chair Watters and Board Trustees,

Re: Greater Victoria Crossing Guard Program

Thank you for your letter dated August 28th, 2019. It was received at our September 3, 2019 Council meeting and I was asked to provide a response on behalf of View Royal Council.

Council is well aware of the importance of the crossing guard program, and that is why we have financially supported it for over 20 years. However, it seems to our Council that the model is broken:

- there are different models in different municipalities with different funding models;
- the providers of the service must continually appeal to municipal councils for grants-in-aid to keep the program running;
- there is no involvement by the School Board (at least in View Royal); and,
- there has been a succession of non-profit organizations that run the program.

We feel there must be a better way to facilitate the program and that a meeting is necessary with all stakeholders to discuss how we move forward. If the status quo is to be maintained, the Town of View Royal will be reconsidering the level of ongoing funding.

View Royal is committed to working towards solutions. We encourage you to consider participating in the establishment of a sustainable, ongoing funding model to ensure that this essential service may continue to meet the needs of our communities.

Sincerely,

David Screech
Mayor

cc. Mayor Desjardins, Township of Esquimalt
Mayor Haynes, District of Saanich
Mayor Helps, City of Victoria
Mayor Murdoch, District of Oak Bay
Greater Victoria Crossing Guards Association

School District No. 61 (Greater Victoria)
556 Boleskine Road, Victoria, BC V8Z 1E8
Phone (250) 475-4106 Fax (250) 475-4112

*Chair: Jordan Watters Vice-Chair: Ann Whiteaker
Trustees: Nicole Duncan, Tom Ferris, Angie Hentze,
Elaine Leonard, Diane McNally, Ryan Painter, Rob Paynter*

TO: Board of Education
FROM: Jordan Watters, Board Chair
RE: Chair's Report
DATE: September 18, 2019

Back to school is an exciting time full of possibility. There's something about the autumn air that signals a return to routine, reconnection with friends, as well as the transition to new classrooms, new schools, and new adventures. The Board appreciates all the work that goes into getting our schools ready for our students and families, and we recognize all the challenges and opportunities a new school year presents. Thank you to our staff for your dedication and your warmth as you strive to provide each of our students with a positive connection to learning. We wish you a successful and **fun** year ahead!

On August 29th, I joined Victoria Police Chief Del Manak, Minister of Education Rob Fleming and members of the George Jay community for an event reminding our community that as school returns, so does their need to exercise extreme caution in school zones. Many of our families and students walk or ride their bikes to school and safety is our top priority.



Over the summer I attended the National Trustee Gathering on Indigenous Education hosted by the Canadian School Board Association in Toronto. At the gathering I was privileged to learn from National

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Chief Perry Bellegard, Kevin Lamoureux, Dr. Susan Dion (Decolonizing Our Schools), and Malcolm Saulis (Indigegogy: An Indigenous Informed Educational Approach Rooted in Love and Healing). I also learned from a student panel and a discussion of the role of an Indigenous Graduation Coach working to close the graduation gap in Keewatin-Patricia District School Board in northwestern Ontario. Finally, I had the privilege of hearing Dr. Gabor Mate present “Peer Orientation: Why Children are Stressed, Why Parents and Teachers are Disempowered and How to Restore a Healthy Balance in Adult-Child Relationships.” It was two days of heartfelt connection and learning, and I am humbled by the opportunity to learn from so many powerful leaders.

Trustees have also begun work on renewing our Strategic Plan. The Board met August 24th to review the work that unfolded in the 2018-2019 school year, and on August 30th we began to work on articulating our collective goals and priorities. This exciting work will continue through the fall.

Looking forward, I will be attending the BCSTA Board Chairs meeting in October and the Joint Liaison meeting for Chairs, Superintendents, Secretary Treasurers and the Ministry of Education. BCSTA Trustee Academy will be held November 28 to 30th this year, and while I will be unable to attend I hope other Trustees will consider attending – the theme is “Growing Together: Planting the Seeds for Inclusion.” Also in November, the Ministry of Education has extended the opportunity for a small group of Trustees to attend the MoE Early Learning Summit – I hope I have secured a spot for our Board, however at the time of writing this has not been confirmed.

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.

One *Learning* Community



Trustee Board Report

Submitted September 18, 2018

By Trustee Ann Whiteaker

Calendar

June 27, 2019 - Trustee update with BCPSEA

July 2, 2019 - Hiring Panel Secretary Treasurer

July 4, 2019 - Hiring Panel Secretary Treasurer

July 7, 2019 - Pride Parade

August 12, 2019 - Chair planning meeting

August 14, 2019 – BC School Centered Mental Health Coalition

August 24, 2019 – Board Strategic Planning

August 27, 2019 – CTV, Times Colonist interviews re: Bus Passes

August 28, 2019 – CBC interview re: Bus Passes

August 30, 2019 – Board Strategic Planning

September 3, 2019 – Chair Planning meeting

September 4, 2019 – Mental Health funding announcement at Esquimalt High re: Ministry of Education & Ministry of Addiction and Mental Health

September 13, 2019 – BC School Centered Mental Health Coalition

September 16, 2019 – Audit committee

September 17, 2019 – Chair meeting

Welcome Back!

BCSTA Advocacy: Correspondence to Review

July 29, 2019: The Director General, Tobacco Control Directorate, Controlled Substances and Cannabis Branch Health Canada, Van Loon reply to BCSTA President Higginson:

<https://bcsta.org/advocacy-motion-response-e-cigarettes-and-vapour-products/>

August 15, 2019: BCSTA President Higginson's letter to Minister Fleming and Minister Heyman advocating for funding for new school construction, the retrofitting of current buildings and operation guidelines to aid school districts to meet goals set out in CleanBC's report.

<https://bcsta.org/advocacy-implementing-cleanbc-plan-for-school-districts/>

https://www2.gov.bc.ca/assets/gov/environment/climate-change/action/cleanbc/cleanbc_2018-bc-climate-strategy.pdf

August 22, 2019: BCSTA President Higginson's letter to Minister Fleming, Minister Mark and UBCM President Singh advocating for a recruitment and retention strategy to focus particularly on remote and rural areas of the provinces.

<https://bcsta.org/advocacy-recruitment-and-retention-strategy/>

September 4, 2019: BCSTA President Higginson's letter to Minister Fleming advocating "a review of currently restrictive Ministry Area Standards for school construction to ensure that we are investing in and building school facilities that support the revised curriculum and fully support and promote the development of educated citizens."

<https://bcsta.org/advocacy-ministry-review-of-area-standards-for-school-construction/>

Canadian School Board Association Report:

BCSTA provides regular reports on its activities to the Canadian School Boards Association. You can access the latest CSCA Report for April 2019 via the following link:

http://bcsta.org/wp-content/uploads/2019/04/Spring_2019_04_csba_report.pdf

The Canadian School Boards Association (CSBA) has put out a call for presentations for Congress 2020. This event will be held in Banff, Alberta, Canada from **July 2-5, 2020**. The proposal submission deadline is **October 11, 2019**.

Funding Model Review (FMR):

You will recall that in February 2019 Provincial Councillors were informed that the next steps of the FMR process will be focussed on gathering additional input to inform implementation

approaches. The following areas were highlighted as requiring additional work before implementation: financial management, online learning, adult and continuing education, inclusive education. We were also informed that School Districts will be made aware of any changes in advance to support 2020/21 budgeting and planning processes.

A Funding Model Implementation Report was released on 17 June 2019. The Report provides additional information about what has been discussed in working groups to date and next steps for the review process leading up to the reporting deadline of fall 2019.

The Funding Model Implementation Report can be accessed in full via the following link: <https://www2.gov.bc.ca/assets/gov/education/administration/resource-management/k12funding/funding-model-review/funding-model-implementation-report-june-2019.pdf>

According to the latest BCSTA update the working groups have concluded and their reports will be submitted to the Minister of Education soon. BCSTA noted that none of the Ministry of Education's working groups considered recommendation nine. Recommendation nine sets out that the Ministry should base funding allocations for school-age educational programming on the number of students, rather than on the number of courses being taken and that it phase out the current course-based funding model by the 2020/21 school year. BCSTA decided to lead a review process to consider recommendation nine that includes representation from the following sector partners: BCASBO, BCSSA, BCPVPA and BCSTA. BCSTA is working to create guidelines and recommendations regarding the implementation of recommendation nine which will be submitted to the Ministry of Education.

Reminders:

- ***Provincial Council, Motion Submission Deadline, 20 September 2019.***

BCSTA Hub:

Many useful resources are available to Trustees via the BCSTA Hub including: motion guidance, BCSTA motion tracking and examples of policies from other District's across British Columbia. The BCSTA Hub may be accessed via the following website: <https://bcstahub.org/>

Significant Dates:

- *Provincial Council, 25 & 26 October 2019.*
- *VISTA, 25 & 26 October 2019.*
- *The BCSTA 2019 Trustee Academy will take place November 28 - 30, 2019 at the Hyatt Regency Hotel in Vancouver.*



**Education Policy and Directions Committee
September 9th, 2019 – Tolmie Board Room**

MINUTES

Committee Members Present: Nicole Duncan - Chair, Tom Ferris, Diane McNally, Ryan Painter
Regrets: Board Chair – Jordan Watters

Other Trustees Present: Rob Paynter

Administration: Shelley Green - Superintendent, Deb Whitten - Deputy Superintendent, Colin Roberts - Associate Superintendent, Greg Kitchen - Associate Superintendent, Louise Sheffer – Director, District Team, Harold Caldwell – Director, District Team, Cindy Graff - GVTA Representative, Jane Massy - CUPE 947 President, Jodi Whiteman - VCPAC President, Vicki Hanley – Executive Assistant, Note taker

The meeting was called to order at 7:09 p.m.

Chair Duncan welcomed everyone to the meeting.

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

A. COMMENCEMENT OF MEETING

A1. Approval of the Agenda

It was moved by Trustee Ferris:

That the September 9, 2019 Education Policy and Directions agenda be approved.

Motion Carried Unanimously

A2. Approval of the Minutes

It was moved by Trustee Painter:

That the June 3rd, 2019 Education Policy and Directions Committee Minutes be approved.

Motion Carried Unanimously

A3. Business Arising from the Minutes – None

B. PRESENTATIONS TO THE COMMITTEE

B1. George Jay Elementary / Barbara Leij

B2. George Jay Elementary / Brianna Day

B3. George Jay Elementary, PAC President / Angela Carmichael

C. NEW BUSINESS

C1. Introduction of Student Representatives

Superintendent Green advised that there was no student representative available for the meeting.

C2. Parent Education Fund

Deputy Superintendent, Deb Whitten, referred Trustees to the information that she provided in their agendas with respect to the Parent Education Fund and how the funds were allocated in the 2018-2019 school year. Deputy Superintendent Whitten stated that \$1,190 of the funding was unused during the year and would be carried over to this year for use towards PAC applications.

C3. Learning Teams Survey Results

Director of the Learning Team, Louise Sheffer, referred Trustees to the information that was provided to them in their agenda packages and the results of the survey that was conducted with District teachers and CUPE staff. The purpose of the survey was to gather feedback on the District's Learning Support Operational Plan's goals. Discussion ensued amongst the Trustees with questions of clarification being asked of Ms. Sheffer and Deputy Superintendent, Deb Whitten.

C4. Gifted Education- Trustee McNally

Trustee McNally advised that she wished to withdraw this motion and provided a rationale on why she was withdrawing the motion.

Chair Duncan accepted the withdrawal of the motion.

That the Board of Education direct the Superintendent direct the Superintendent to provide a report to the Board in February 2020 that provides: 1. Information regarding provision of targeted gifted education in SD61 over the last two years 2. Information explaining the current and any proposed service delivery model / models of service under consideration for the 2019-2020 school year and forward for students designated "gifted" in SD61 in order that the Board may consider how best to allocate resources to serve the vulnerable gifted student population, before a service model that differs from current practice is put in place.

Motion Withdrawn

D. NOTICE OF MOTION - None

E. GENERAL ANNOUNCEMENTS - None

F. ADJOURNMENT

It was moved by Trustee Painter :

That the meeting be adjourned.

Motion Carried Unanimously

The meeting adjourned at 8:08 p.m.



**Operations Policy and Planning Committee Meeting
September 16, 2019 – Tolmie Board Room**

REGULAR MINUTES

Committee Members Present: Rob Paynter, Committee Chair, Angie Hentze, Elaine Leonard, Ann Whiteaker, Jordan Watters (Ex Officio)

Other Trustees Present: Nicole Duncan, Diane McNally

Administration: Shelley Green, Superintendent of Schools, Katrina Stride, Acting Secretary-Treasurer, Deb Whitten, Deputy Superintendent, Colin Roberts, Associate Superintendent, Greg Kitchen, Associate Superintendent, Chuck Morris, Director of Facilities Services, Andy Canty, Director, Information Technology for Learning, Tammy Sherstobitoff, District Principal, Human Resource Services, Vicki Hanley, Executive Assistant

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

A. COMMENCEMENT OF MEETING

A1. Acknowledgement of Traditional Territories

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

A2. Approval of the Agenda

It was moved by Trustee Hentze:

That the September 16, 2019 Operations Policy and Planning Committee meeting agenda be approved.

Motion Carried Unanimously

A3. Approval of the Minutes

It was moved by Trustee Hentze:

That the June 10, 2019 Operations Policy and Planning Committee meeting minutes be approved.

Motion Carried Unanimously

A4. Business Arising from the Minutes

- a) The Quadra Warehouse Name change motion postponed from the June 10, 2019 meeting has been placed on the October 21, 2019 agenda.

B. PRESENTATIONS TO THE COMMITTEE

B1. Scott Fox, Victoria High School

Mr. Fox spoke against the Caledonia Project and the proposed land swap between the School District and the Capital Regional Housing Corporation (CRHC) at Victoria High School.

B2. Corey Kowal, Victoria High School

Ms. Kowal spoke against the Caledonia Project at Victoria High School and the loss of green space at the school site if the project and land swap between the School District and the CRHC proceeds.

B3. Skye Stegenga, George Jay Elementary School

Ms. Stegenga thanked staff for engaging in ways in which to mitigate the space issues and loss of programs at George Jay Elementary School and spoke against the Caledonia Project at Victoria High School.

B4. Angela Carmichael, George Jay Elementary School

Ms. Carmichael spoke in favour of changing the name of George Jay Elementary School.

B5. Brianna Day, George Jay Elementary School

Ms. Day spoke about the overcrowding issues and loss of programs at George Jay Elementary School.

C. SUPERINTENDENT'S REPORT – None

D. PERSONNEL ITEMS

D1. Staffing Update

District Principal of Human Resource Services, Tammy Sherstobitoff, provided Trustees with an update with regard to teaching staff levels at this point in the school year and the need to hire more teachers and more specifically French immersion teachers. The District hosted two hiring fairs over the past year and will continue to recruit more teachers to the District.

E. FINANCE AND LEGAL AFFAIRS

E1. eSCRIBE Software Update

Acting Secretary-Treasurer, Katrina Stride, provided Trustees with an update with respect to the purchase of electronic meeting software for minute taking as per a motion that was passed in November 2018. Ms. Stride highlighted the process to date and the way in which it will be implemented over the next few months. Ms. Stride answered questions of clarification from Trustees.

E2. Regulation 3323 – Purchasing Services

Acting Secretary-Treasurer, Katrina Stride, referred Trustees to information in their agendas with regards to updating Regulation 3323, *Purchasing Services*. Ms. Stride pointed out the one minor change with regards to Standing Purchase Orders and the increase from \$500 to \$1000 with respect to the purchase of equipment. Ms. Stride answered questions of clarification from Trustees.

It was moved by Trustee Whiteaker:

That the Board of Education of School District No. 61 (Greater Victoria) accept revised Regulation 3323 *Purchasing Services* as presented.

Motion Carried Unanimously

F. FACILITIES PLANNING

F1. Water Quality Update

Director of Facilities Services, Chuck Morris, provided Trustees with an update with regards to the water quality testing at all school sites within the District. Mr. Morris advised Trustees that a dedicated plumber has been assigned to taking and testing water samples and replacing filters and faucets where needed. VIHA and the Ministry of Education have been kept informed and are satisfied with the progress to date. Mr. Morris answered questions of clarification from Trustees.

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS - None

H. NEW BUSINESS

H1. Trustee Questions

Superintendent Green responded to questions from Trustees with regards to the Strong Start program and outdoor learning space at George Jay Elementary and the Vic High land use, community consultation and disposition.

H2. Trustee Watters – George Jay Elementary

Trustee Watters presented the motion and provided a rationale.

It was moved by Trustee Watters:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent, pursuant to Policy and Regulation 1421, to establish a committee to explore changing the name of George Jay Elementary School, and that this be done following a fulsome George Jay Elementary School focused consultation process.

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

It was moved by Trustee Leonard:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent, pursuant to Policy and Regulation 1421, to establish a committee to explore changing the name of George Jay Elementary School, and that this be done following a fulsome George Jay Elementary School focused consultation process*" be tabled to the October 21, 2019 Operations Policy and Planning Committee meeting.

Motion Defeated

For: Trustee Leonard

Against: Trustees Hentze, Paynter and Whiteaker

Further discussion ensued amongst the Trustees with a suggestion being made to amend the motion.

It was moved by Trustee Whiteaker:

That the motion "*That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent, pursuant to Policy and Regulation 1421, to establish a committee to explore changing the name of George Jay Elementary School, and that this be done following a fulsome George Jay Elementary School focused consultation process*" be amended to strike the words "*and this be done following a fulsome George Jay Elementary School focused consultation process.*"

Motion Carried Unanimously

Further discussion ensued amongst the Trustees with a suggestion being made to amend the amended motion.

It was moved by Trustee Watters:

That the amended motion "*That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent, pursuant to Policy and Regulation 1421, to establish a committee to explore changing the name of George Jay Elementary School*" be amended to add the following words after 1421 "*and any applicable legislation.*"

Motion Carried Unanimously

Chair Paynter called for the vote on the main motion as amended.

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent, pursuant to Policy and Regulation 1421 and any applicable legislation, to establish a committee to explore changing the name of George Jay Elementary School.

Motion Carried

For: Trustees Hentze, Paynter and Whiteaker
Against: Trustee Leonard

I. **NOTICE OF MOTION** - None

J. **GENERAL ANNOUNCEMENTS** – None

K. **ADJOURNMENT**

It was moved by Trustee Watters:

That the meeting be adjourned.

Motion Carried Unanimously

The meeting adjourned at 8:34 p.m.

Office of the Secretary-Treasurer

School District No. 61 (Greater Victoria)
556 Boleskine Road, Victoria, BC V8Z 1E8
Phone (250) 475-4106 Fax (250) 475-4112

Katrina Stride – Acting Secretary-Treasurer

TO: Board of Education
FROM: Katrina Stride, Acting Secretary-Treasurer
DATE: September 23, 2019
RE: **Regulation 3323 *Purchasing Services***

Background:

Since the last significant review of Regulation 3323 *Purchasing Services* in November 2016, the Purchasing Services Department has found that the per unit maximum for the purchase of equipment on standing purchase orders is no longer meeting the needs of schools and departments. As a result, the per unit maximum needs to be increased.

Revision:

There is only one revision to Regulation 3323 *Purchasing Services* under section E. Standing Purchase Orders. The revision is to increase the maximum value of equipment purchased on standing purchase orders from \$500 to \$1,000 per unit.

Recommended motion:

That the Board of Education of School District No. 61 (Greater Victoria) accept revised Regulation 3323 <i>Purchasing Services</i> as presented.
--

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REGULATION 3323

PURCHASING SERVICES

Adopted: April 1970

Revised: 1. March 1982, 2. July 1984, 3. January 2000, 4. November 2016, 5. March 2019

Frequency of Review: Annual

A. General

1. Purchasing Services shall be responsible for the procurement of goods and services for the School District. While Purchasing Services is the only group who may legally enter into a contract with suppliers for goods or services, they may on a discretionary basis delegate this authority under specific circumstances.
2. Purchasing Services may delegate authority to purchase certain goods or services to other departments and/or schools. Nonetheless, purchasing must be conducted following established procurement procedures. Failure to follow procedures may negate the School District's responsibility to pay for the goods or services.
3. Purchasing shall be centralized to establish controls over public funds and to effect the procurement of goods and services at the best possible value. Control shall be attained through standardization of procedures with regard to ordering, recordkeeping, receipt of goods, quality control, prompt payment of invoices, and supplier relations. Optimizing dollar investment shall be attained through systems contracting, competitive bids, aggregation of demand, participation in cooperative purchasing groups, utilizing Corporate Supply Agreements (CSAs), and discretionary delegation of purchasing authority.
4. To carry out their responsibility in a cost-effective and timely manner, Purchasing Services shall use several different procurement methods to minimize the total cost of goods and services. Purchasing Services will use the Provincial Shared Services BC procurement contracts where applicable. All employees must follow the Board's purchasing procedures to ensure expedient handling of purchase requests.

5. Purchasing Services has full authority to question the quality and kind of material, goods and services requested, in order to serve the best interest of the School District.

B. Supplier Relations

1. Requests for prices or for services, and all purchases, except in those cases where authority to purchase goods or services has been delegated, must be made through Purchasing Services.
2. Only Purchasing Services or its designate shall make commitments to suppliers, disclose product preference or price, or conduct negotiations.
3. All communication with suppliers shall be conducted through Purchasing Services, except in those cases where Purchasing has delegated this authority because of the technical nature of the correspondence. In these instances, Purchasing Services shall be copied on the communication.

C. Procurement Methods

1. Purchasing Services may use a variety of procurement methods to ensure the best value to the District. These may include: requests for quotation, requests for tender, requests for proposal, requests for qualifications, requests for information, and requests for expressions of interest.
2. Procurement opportunities may be advertised through an electronic notice board, such as the provincial government's BC BID website.
3. Sealed solicitations received by Purchasing Services up to the deadline specified in the request shall be opened by an opening committee, comprised of two members of the Purchasing Services department. Where applicable, the opening will be conducted in public.
4. Sealed solicitations received by Purchasing Services after the specific deadline shall be rejected and returned unopened to the bidder/proponent.

D. Procurement Thresholds

Purchasing Services shall solicit prices from suppliers for goods or services in the following manner:

1. An item or group of items estimated to cost under \$10,000 - at the discretion of Purchasing Services - by obtaining two written quotations.
2. An item or group of items estimated to cost between \$10,000 and \$50,000 - by obtaining three written quotations.
3. An item or group of items estimated to cost more than \$50,000 - by sealed tender or Request for Proposal.

Exceptions to quotations and sealed bid requirements:

- Only one bidder is capable of providing the goods or services
- The goods or services require compatibility with existing goods or services, or may void any warranties or guarantees
- Pricing has been established by another public agency or cooperative purchasing group
- Staff, student, or public safety is in question
- There is an urgent need for the purchase to prevent damage to School District facilities
- Essential services or essential physical plant services will be restored

In these circumstances, with the approval of the Secretary-Treasurer, direct quotations may be obtained and contracts awarded.

E. Standing Purchase Orders

When materials or services are purchased on a repetitive basis, but the need for the goods or services cannot be predicted, Purchasing Services may issue a Standing Purchase Order to a supplier after consulting with the departments and/or schools concerned.

1. Standing Purchase Order requests shall be submitted to Purchasing Services.

2. After selecting a supplier, a Standing Purchase Order will be issued stating an estimated dollar value, the specific goods or services covered, and the expiration of the term.
3. Standing Purchase Orders cannot be used to purchase equipment that exceeds the value of ~~\$500~~\$1,000 per unit cost.

F. Emergency or Rush Orders

Occasionally, there is an urgent need for goods or services that cannot be handled by other order processes. When a purchase order must be issued immediately, the end user department/school may call Purchasing Services and make arrangements to have the purchase requisition faxed or hand delivered in a manner that will expedite the purchasing process.

G. Corporate Purchasing Cards

1. The Corporate Purchasing Card is used for the procurement and payment of goods and services within delegated purchasing authorization limits, where it is efficient, economical and operationally feasible to do so. The Purchasing Card is strictly for School District No. 61 (Greater Victoria) business purposes.
2. With the written approval from an employee's Principal or Supervisor, an employee may make application to the District Purchasing Card Administrator for a Purchasing Card.
3. Specific instructions for the use of purchasing cards are distributed to each new cardholder and cardholders must sign a cardholder agreement binding them to follow appropriate procedures.
4. Principals/Supervisors review and approve cardholders' monthly transactions and ensure that receipts for each transaction reconcile to the purchases made on the Purchasing Card.
5. The District Purchasing Card Administrator reviews daily transactions for appropriate usage.
6. Purchasing Cards are surrendered to the District Purchasing Card Administrator upon retirement or termination of employment.

H. Purchase Requisitions

Requests for goods or services not covered by a Standing Purchase Order or the discretionary delegated purchasing authority are to be submitted to Purchasing Services, either as an electronic purchase requisition through the Purchase Order Management (POM) module of the District's financial system or as a hard copy purchase requisition. Appropriate signing authorization and a valid school/department account number must accompany all purchase requests.

I. Service Levels

Purchasing Services shall issue a Purchase Order to a supplier within four (4) working days from the date of receipt of a properly completed Purchase Requisition, where the cost of the goods or service do not require Purchasing to initiate a tender or other solicitation method and the goods or services are clearly defined.

When the procurement of goods or services requires written competitive responses, Purchasing Services shall establish a time schedule with the requisitioner, consistent with the complexity of the request.

J. Surplus Disposal

All assets are owned by the School District and are under the care, custody and control of a particular school or department. Purchasing Services is responsible for the disposal of surplus assets. Any proceeds realized by the sale of items through public auction will be transferred to the school or department.

Where equipment or materials are considered surplus to the needs of the School District and are expected to have resale value, Purchasing Services may direct these items to be dealt with in any one of the following ways:

- Following an assessment of condition by Facilities Services, the items may be kept and stored for possible use or transfer within the School District. Schools and departments may contact Facilities Services for a list of available items held in storage.
- Used as a trade-in to reduce the purchase cost of new replacement items
- Offered for sale through a public auction, such as the Province of BC Asset Investment Recovery Service

Where equipment or materials are considered surplus to the needs of the School District and do not have resale value, Purchasing Services may direct these items to be dealt with in any one of the following ways:

- Donated to a suitable organization, such as the ReStore or the Compassionate Resource Warehouse
- Salvaged for parts
- Scrapped/recycled in the most environmentally sensitive manner

Furniture, equipment, vehicles or materials will not be sold to School District employees unless they are the successful bidder in a public auction process.

K. Freedom of Information and Protection of Privacy Act

Purchasing Services will release tender/proposal information in accordance with the Freedom of Information and Protection of Privacy Act.

L. Standardization

Equipment and supplies will be standardized to ensure maximum value is attained where practical and beneficial.

Consideration will be given to potential savings, ease of maintenance, continuity of supply, training costs, environmental impact, and overall life cycle value.

M. Conflict of Interest

No employee of the School District shall engage in or have a financial interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with their duties and responsibilities.

It shall be a conflict of interest when an employee knowingly participates directly or indirectly in the procurement of goods or services when:

1. An employee or member of the employee's immediate family, business associate, or close friend has a financial interest in the purchase;
2. An employee uses the influence of position or demands or accepts favours or services from any individual, organization or corporation that would result in a financial benefit to the employee or member of the employee's immediate family, business associate, or close friend.

Employees must make full disclosure to the Secretary-Treasurer of any situations that place them in a position where a conflict of interest may exist between their duties to the District and their personal interests.

Employees shall not provide product endorsements without the approval of the Secretary-Treasurer.

Reasonable hospitality is an acceptable courtesy of a business relationship where the frequency and nature of gifts or hospitality accepted is not deemed to have an influence on business decisions. Gifts (other than items of small intrinsic value), gratuities and entertainment accepted from an individual, organization or corporation seeking to do business with the District shall be deemed a conflict of interest.

TO: Board of Education
FROM: Katrina Stride, Acting Secretary-Treasurer
DATE: September 23, 2019
RE: **Audit Committee Report – September 16, 2019 Meeting**

Background:

The Audit Committee held a meeting on September 16, 2019. KPMG presented the Audit Findings Report for 2018-2019. New business included discussions on the Audited Financial Statements, the Statement of Financial Information, School Accounting Records Review, Living Wage, Living Hours and Operational Reviews.

Items of a financial nature were presented to the committee resulting in five recommendations to the Board.

Recommendations:

2018-2019 Audited Financial Statements

Acting Secretary-Treasurer Stride reviewed the 2018-2019 Audited Financial Statements. Trustees asked questions of clarification.

Trustees recommended that the Board approve the motions related to the Audited Financial Statements through the Audit Committee Report.

That the Board of Education of School District No. 61 (Greater Victoria) approve the internally restricted surplus appropriation of \$14,827,885 as shown on Schedule 2 of the 2018-2019 Audited Financial Statements, being held for school level funds \$3,400,360 (Note A), unspent project budgets \$4,843,799 (Note B), purchase order commitments \$419,972 (Note C), and the previously approved budgeted surplus of \$4,125,958 (Note D).

That the Board of Education of School District No. 61 (Greater Victoria) approve the June 30, 2019 unrestricted operating surplus of \$2,037,796 (Note E) to be carried forward and applied towards the projected deficit in 2020-2021.

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.

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$639,270 to Local Capital in 2018-2019 for the Student Device Replacement Reserve (\$339,270), the Technology Replacement Reserve (\$200,000) and the Childcare Capital Reserve (\$100,000).

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, 2019; and that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to execute these statements, where applicable, on behalf of the Board.

2018-2019 Statement of Financial Information

Acting Secretary-Treasurer Stride explained that the *Financial Information Act* together with the related regulation and directive prescribe the information that each school district is required to include in the Statement of Financial Information (SOFI) and then provided an overview of the 2018-2019 SOFI report.

Trustees recommended that the Board approve the motion related to the 2018-2019 Statement of Financial Information through the Audit Committee Report.

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, 2018 to June 30, 2019.

2018-2019 Audited Financial Statements Audit Committee Presentation

September 16, 2019

The financial statements, which comprise the statement of financial position as at June 30, 2019, 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 2018-2019 and 2017-2018 Schedule of Operating Operations per Schedule 2:

	2018-2019 Schedule 2	2017-2018 Schedule 2
Revenues	\$ 202,051,047	\$ 192,477,974
Expenses	200,846,476	192,522,411
Net Revenue (Expense)	1,204,571	(44,437)
Interfund transfers – Capital Assets Purchased	(3,236,043)	(2,865,770)
Total Operating Surplus (Deficit), for the year	(2,031,472)	(2,910,207)
Operating Surplus, beginning of year	16,859,357	19,769,564
Operating Surplus, end of year	\$ 14,827,885	\$ 16,859,357

The Operating Fund had a net decrease of \$2,031,472 in the current year, which when combined with the opening operating surplus balance of \$16,859,357, results in the Operating Fund ending balance of \$14,827,885.

Details of the Operating Fund ending balance are as follows:

	2018-2019	2017-2018
Secondary/ISP/CE School Funds	\$ 2,187,697	\$ 2,701,604
Middle School Funds	311,299	509,584
Elementary School Funds	901,364	1,035,028
Total School Level Funds (Note A)	3,400,360	4,246,216
ANED Curriculum Sales and Grad Funds	469,739	262,086
Professional Development Funds	130,214	178,433
School Project Carry Forward Funds	159,045	0
Department Carry Forward Funds	2,356,628	3,096,739
Unspent Special Grants and Fees	1,728,172	1,770,412
Total Unspent Project Budgets (Note B)	4,843,798	5,307,670
School Computers and Software	50,415	333,536
School Equipment	124,751	233,454
Curriculum Materials	60,735	5,834
All Other Purchase Orders	184,072	445,951
Total Purchase Order Commitments (Note C)	419,973	1,018,775
Budgeted Planned Surplus (Note D)	4,125,958	3,900,000
Totally Internally Restricted Surplus	12,790,089	14,472,661
Unrestricted Operating Surplus (Note E)	2,037,796	2,386,696
Total Operating Surplus	\$14,827,885	\$16,859,357

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 in the 2018-2019 school year, school carry forwards are limited as follows:

- Elementary and Middle Schools - \$40,000 (\$60,000 in 2018-2019 transitional year)
- Secondary Schools - \$80,000 (\$120,000 in 2018-2019 transitional year)

Where a school anticipates a school project in excess of \$10,000, a written request can be made for approval to maintain a higher reserve balance.

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 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: \$4.1 million has been appropriated for the 2019-2020 and 2020-2021 Operating Budgets as follows:

- \$2.3 million June 30, 2018 unrestricted operating surplus approved in September 2018 for 2019-2020
- \$1.1 million June 30, 2019 unrestricted operating surplus approved in April 2019 for 2019-2020
- \$682,000 June 30, 2019 unrestricted operating surplus approved in April 2019 for 2020-2021

Note E: The unrestricted operating surplus of \$2,037,796 can be utilized for future budget plans. It is primarily the result of increased revenue from enrolment growth, increased tuition fees in the international student program, increased investment and rental income, delays in filling positions, department budget savings, and lower actual employee benefit costs than budgeted.

Schedule 2A Operating Revenue by Source

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

	2018-2019 Operating Revenues	2017-2018 Operating Revenues
Provincial Grants	\$180,271,746	\$172,110,768
Tuition	16,048,577	15,107,552
DISC/LEA Recovery	1,080,815	1,064,664
Other Revenues	1,364,770	1,247,820
Rentals and Leases	2,093,927	1,944,463
Investment Income	1,191,212	1,002,707
Total Operating Revenue	\$202,051,047	\$192,477,974

The major changes in Operating Revenues in the 2018-2019 Financial Statements as compared to the 2017-2018 Financial Statements are as follows:

- 1) Provincial Grants have increased by \$8.2 million due to the following:
 - 2018-2019 school age enrolment increase 384.341 FTE \$2.8 million
 - Per pupil funding increase of \$122/FTE \$2.4 million
 - Targeted funding net increase ELL, ANED, SN, SS, CE \$1.4 million
 - Teacher salary and funding formula net increase \$0.9 million
 - Employer Health Tax grant increase \$0.5 million
 - Economic Stability Dividend, SRG3 Assessments net increase \$0.2 million
- 2) Tuition fees have increased \$941K reflecting a full year at the increased tuition rate of \$14,000 in the international student program as compared to 20% of the year in 2017-2018 at a comparable level of enrolment.
- 3) Other revenues have increased \$117K as a result of an increase in International Student Program recoveries.
- 4) Rentals and leases revenue has increased \$149K primarily as a result of increased rental rates as of July 1, 2018 and increased community rental of facilities, fields, theatres and parking lots, partially due to the local government election.
- 5) Investment income has increased \$189K due to an increase in interest rates.

Schedule 2B Operating Expense by Object

	2018-2019 Operating Expenses	2017-2018 Operating Expenses
Salaries		
Teachers	\$86,474,077	\$82,713,167
Principals and Vice Principals	12,781,738	11,729,196
Educational Assistants	17,697,841	17,325,907
Support Staff	16,930,718	16,723,091
Other Professionals	4,122,729	4,201,752
Substitutes	8,760,448	8,253,999
Total Salaries	146,767,481	140,947,112
Employee Benefits	32,563,782	31,402,246
Total Salaries and Employee Benefits	179,331,263	172,349,426
Services and Supplies		
Services	8,011,156	6,985,412
Student Transportation	995,979	974,700
Professional Development and Travel	1,176,030	1,232,663
Rentals and Leases	115,235	49,832
Dues and Fees	108,797	95,497
Insurance	355,418	363,016
Supplies	6,164,308	6,360,109
Utilities	4,588,290	4,111,824
Total Services and Supplies	21,515,213	20,173,053
Total Operating Expense	\$200,846,476	\$192,522,411

The major changes in Operating Expenses in the 2018-2019 Financial Statements as compared to the 2017-2018 Financial Statements are as follows:

- 1) Teachers, Educational Assistants and Support Staff Salaries are higher in 2018-2019 as compared to 2017-2018 due to a 0.5% increase effective July 1, 2018 and a further increase of 1.75% effective May 1, 2019. Additionally, 25 more teachers and 15 more support staff have been hired in 2018-2019.
- 2) Principals and Vice Principals salaries increased 3.95% effective August 1, 2018.
- 3) Other Professionals salaries increased 1.45% effective July 1, 2018. The decrease in Other Professionals salaries is the result of allocating costs to capital projects for time spent by Facilities staff managing the projects.
- 4) Increased employee benefits expense corresponds with the increased salaries cost.
- 5) Services expenses are higher in the current year mainly as a result of one-time election costs, SRG3 (Seismic Risk) assessments (Ministry Funded Project) and DDC (Direct Digital Control) upgrades (Facility Environmental Upgrades from 16-17 Surplus Funds).

- 6) Rentals and Leases reflect expenses for several new operating leases for fleet vehicles used by Facilities Services.
- 7) Decreased Supplies in the current year can be attributed to the one-time purchase of learning resources for the new curriculum in the prior year.
- 8) Utilities have increased as compared to the prior year due to increased natural gas costs and Next Generation Network charges (NGN charge is based on enrolment).

Schedule 2C Operating Expense by Function, Program and Object

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

	2018-2019 Operating Expenses (\$)	2018-2019 Operating Expenses (%)	2018-2019 Provincial Average (%)
Instruction	\$168,420,887	85.5%	82.8%
District Administration	4,874,408	2.5%	3.8%
Operations and Maintenance	22,560,076	11.5%	11.5%
Transportation and Housing	1,015,025	0.5%	1.9%
Total Operating Expenses	\$196,870,396	100%	100%

The Operating Fund final expenditures indicate District spending of 85.5% on Instruction which is higher than the Provincial average of 82.8%. District administration spending is 2.5% which is below the Provincial average of 3.8%. Operations and Maintenance spending is 11.5% and is the same as the Provincial average. 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:

	2018-2019 Special Purpose Revenues	2017-2018 Special Purpose Revenues
Annual Facility Grant	\$ 816,485	\$ 880,701
Learning Improvement Fund	672,847	668,206
Scholarships and Bursaries	29,578	26,716
Special Education Technology	112,830	111,000
School Generated Funds	6,718,913	6,558,567
Strong Start	198,580	198,833
Ready, Set, Learn	64,530	79,756
Official Languages in Education Protocol (OLEP)	407,145	410,966
CommunityLINK	4,046,853	3,755,374
Coding and Curriculum Implementation	48,004	73,985
Priority Measures	-	353,990
Classroom Enhancement Fund – Staffing	14,452,064	14,687,216
Classroom Enhancement Fund – Overhead	791,979	1,360,638
Classroom Enhancement Fund - Remedies	2,265,633	-
Ledger School	241,371	242,312
Provincial Inclusion Outreach	498,554	494,327
Charitable Trust	700	322,491
Estate Trust	5,151	13,858
Special Purpose Revenues	\$31,371,217	\$30,238,936

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

- 1) As of 2017-2018, the Learning Improvement Fund consists 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) CommunityLINK revenue reflects the allocation of the funding carried forward from the prior year to match the increased level of expenditure in the current year. The Ministry grant funding is unchanged at \$3.9 million.
- 3) 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 balance of \$48,004 was spent in 2018-2019.
- 4) 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.

- 5) Classroom Enhancement Fund is the grant allocation provided by the Ministry of Education to fund additional teachers hired to meet the restored collective agreement class size and composition language, funding to address remedies, and funding for overhead costs. In 2017-2018, much of the overhead funding was one-time funding to manage the transitional nature of the year and the costs required to have new classrooms functioning. Funding for remedies is new and was based upon actual remedies incurred in October 2018.
- 6) The method of recognizing revenue related to donations received by the School District was changed in 2018-2019. The revenue is now allocated to the school and department accounts for which the donation is provided rather than reporting the revenue in the Charitable Trust special purpose fund. Total donations received in 2018-2019 is \$330,654.

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 Braefoot, 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 \$17.6 million of which equipment and vehicle additions totalled \$1.5 million, computer hardware and software additions totalled \$1.3 million and building improvements/seismic upgrades totalled \$14.8 million, primarily related to the Additional Education Space and the renovation of the Burnside Education Centre. The buildings work in progress totals \$3.0 million (Schedule 4B) related to the seismic upgrade work at Campus View and Braefoot, the renovation work at SJ Willis and the work on the childcare portables.

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 \$14,827,885 as shown on Schedule 2 of the 2018-2019 Audited Financial Statements, being held for school level funds \$3,400,360 (Note A), unspent project budgets \$4,843,799 (Note B), purchase order commitments \$419,972 (Note C), and the previously approved budgeted surplus of \$4,125,958 (Note D).

That the Board of Education of School District No. 61 (Greater Victoria) approve the June 30, 2019 unrestricted operating surplus of \$2,037,796 (Note E) to be carried forward and applied towards the projected deficit in 2020-2021.

That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$639,270 to Local Capital in 2018-2019 for the Student Device Replacement Reserve (\$339,270), the Technology Replacement Reserve (\$200,000) and the Childcare Capital Reserve (\$100,000).

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, 2019; and that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to execute these statements, where applicable, on behalf of the Board.

School District No. 61 (Greater Victoria)

Audit Findings Report for the year ended
June 30, 2019

KPMG LLP

For meeting on September 16, 2019

kpmg.ca/audit



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The contacts at KPMG in connection with this report are:

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Executive summary



Purpose of this report*

The purpose of this Audit Findings Report is to assist you, as a member of the Audit Committee of the Board of Education (“Audit Committee”), in your review of the results of our audit of the financial statements of School District No. 61 (Greater Victoria) (the “District”) as at and for the year ended June 30th, 2019.

This Audit Findings Report builds on the Audit Plan we presented to the Audit Committee.



Changes from the Audit Plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you.



Finalizing the Audit

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Audit Committee
- Obtaining evidence of the Board’s approval of the financial statements
- Obtaining the signed management representation letter
- Reporting to the Office of the Auditor General for the purposes of reliance on our audit opinion in the audit of the summary financial statements of the Province

We will update the Audit Committee, and not solely the Chair (as required by professional standards), on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors’ report will be dated upon the completion of any remaining procedures.

*This Audit Findings Report should not be used for any other purpose or by anyone other than the Audit Committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.





Executive summary



Audit risks and results

We discussed with you at the start of the audit a number of significant financial reporting risks. These risks have been addressed in our audit.

We also discussed with you some other areas of audit focus. We have no significant matters to report to the Audit Committee in respect of them.

See pages 4-7.



Critical accounting estimates

Overall, we are satisfied with the reasonability of critical accounting estimates.

The critical areas of estimates relate to: impairment of assets, rates for amortization and employee future benefits.



Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

Executive summary



Adjustments and differences

We did not identify any adjustments that were communicated to management and subsequently corrected in the financial statements.



Control and other observations

We did not identify any control deficiencies that we determined to be significant deficiencies in Internal Control over Financial Reporting



Independence

As required by professional standards, we have considered all relationships between KPMG and the District that may have a bearing on independence. We confirm that we are independent with respect to the District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any applicable legislation or regulation from July 1, 2018 up to the date of this report.



Audit risks and results

We highlight our significant findings in respect of significant financial reporting risks as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.

Significant financial reporting risks

Fraud risk from management override of controls

Our response and significant findings

- As the risk is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include testing of journal entries and other adjustments, performing a retrospective review of estimates and evaluating the business rationale of significant unusual transactions.
- We noted no issues or concerns arising from these procedures.



Audit risks and results

Significant findings from the audit regarding other areas of focus are as follows:

Other area of focus	Our response and significant findings
Auditors' Opinion – Compliance Framework	<ul style="list-style-type: none">• The financial statements are prepared under Canadian Public Sector Accounting (“PSA”) standards, supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.• These regulations direct the District to apply PSA, except in regard to accounting for restricted contributions. Under the regulations, capital contributions are to be deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSA.• As a result, the District’s revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.• The Office of the Auditor General (“OAG”) has requested additional reporting, under the Group Auditor requirements, in order to perform the consolidation of the Provincial Accounts under the PSA standards.• Differences greater than OAG’s reporting threshold were reported with respect to restricted funding received from non-government sources.
Employee future benefits and salaries	<ul style="list-style-type: none">• The Ministry of Education, on behalf of all School Districts in BC, engages an external actuary to determine the obligations and related costs for both vested and non-vested benefits, which include sick leave, retirement incentive, severance and vacation offered as part of the District’s collective agreements.• In the 2019 fiscal year, a full actuarial valuation of the obligation was performed at March 31, 2019 based on data submitted to the actuary by the District. The full valuation occurs every three years.• In the current year, we agreed the amounts disclosed in the notes to the financial statements to the actuarial extrapolation based on the March 31, 2019 valuation.• We agreed a sample of data used by Mercer in performing the valuation to underlying data in the District’s payroll system.• We assessed the competence, capabilities and objectivity of the actuary in performing the actuarial valuation.• We assessed the use of significant assumptions used for the valuing the obligation, including estimated inflation rate, discount rate, earnings growth and service life of employees.• No issues were noted.



Audit risks and results

Significant findings from the audit regarding other areas of focus are as follows:

Other area of focus

Our response and significant findings

Tangible capital assets

- During the year the District incurred \$16.1 million in tangible capital additions.
- \$13.3 million relates to buildings projects, with \$4.4 million of the building additions related to bylaw capital expenditures, \$3.0 million related to MOE restricted capital, \$3.3 million from local capital and \$2.3 million from other sources. Significant expenditures for projects during the year include:
 - \$5 million for SJ Burnside Education Centre upgrades with capital funding of \$2.7 million from MOE restricted capital and \$2.3 million from local capital
 - \$1 million of bylaw capital for seismic upgrades for Campus View Elementary (\$0.5 million) and Braefoot Elementary (\$0.5 million) schools
 - \$0.6 million of bylaw capital for construction costs expended during the year to increase capacity at the District's schools
 - \$2.8 million in bylaw capital related to AFG capital expenditures
- We selected a sample of additions for testing and inspected the supporting invoices to determine if the amount recognized agreed, was capital in nature, and eligible per the funding sources.
- A reasonability assessment of amortization expense recorded during the year based on estimated useful life of capital assets was performed.
- We reviewed agreements for contractual commitments and related disclosure requirements.
- No issues or adjustments were noted.

Procurement

- We performed analytical procedures on non-payroll expenditures as compared to the amended budget.
- We reviewed the policy for reimbursement of personal expenses on official District business and selected a sample of employee reimbursements for testing.
- For the samples selected, we inspected the reimbursement form and supporting receipts to determine if the expenses claimed were within the policy and the reimbursements were appropriately authorized.
- No issues were noted.



Audit risks and results

Significant findings from the audit regarding other areas of focus are as follows:

Other area of focus

Our response and significant findings

Classroom Enhancement Funds

- During the year, the District received Classroom Enhancement Funds (CEF) of \$18.3 million. Of this amount, \$14.9 million related to staffing costs and \$0.8 million related to overhead costs, \$2.6 million related to remedies. These funds are restricted for the purposes of implementing restored class size and composition limits.
- We agreed the amount of funds received to the confirmation letter from the Ministry.
- We tested the receipt and use of Classroom Enhancement Funds to determine if revenue collected was accurate and has been used for its intended purpose based on funding restrictions.
- During the year, the District spent \$17.5 million of the grant and \$0.8 million is unspent at June 30, 2019. We noted the amounts have been correctly classified as Special Purpose Funds and deferred according to the Ministry's guidelines.
- KPMG obtained an understanding of the process which the District used to determine extra costs relating to CEF staffing and overhead.
- KPMG tested the assumptions related to each input used for the District's submission of forecasted costs to the Ministry for reasonability such as average teacher salary and benefit costs.
- No errors or issues were noted arising from the audit procedures performed.



Financial statement presentation and disclosure

The presentation and disclosure of the financial statements are, in all material respects, in accordance with the Entity's relevant financial reporting framework. Misstatements, including omissions, if any, related to disclosure or presentation items are in the management representation letter.

We also highlight the following:

Form, arrangement, and content of the financial statements

Adequate

Application of accounting pronouncements issued but not yet effective

Asset Retirement Obligations

- A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2021.
- The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs would be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area.
- The ARO standard would require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets ("TCA"). The amount of the initial liability would be added to the historical cost of the asset and amortized over its useful life.
- As a result of the new standard, the public sector entity would have to:
 - consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset;
 - carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements;
 - begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.

Adjustments and differences



Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

Professional standards require that we request of management and the audit committee that all identified adjustments or differences be corrected. We have already made this request of management.

Corrected adjustments

We did not identify any adjustments that were communicated to management and subsequently corrected in the financial statements.

Uncorrected differences

We did not identify differences that remain uncorrected.

Selected financial information

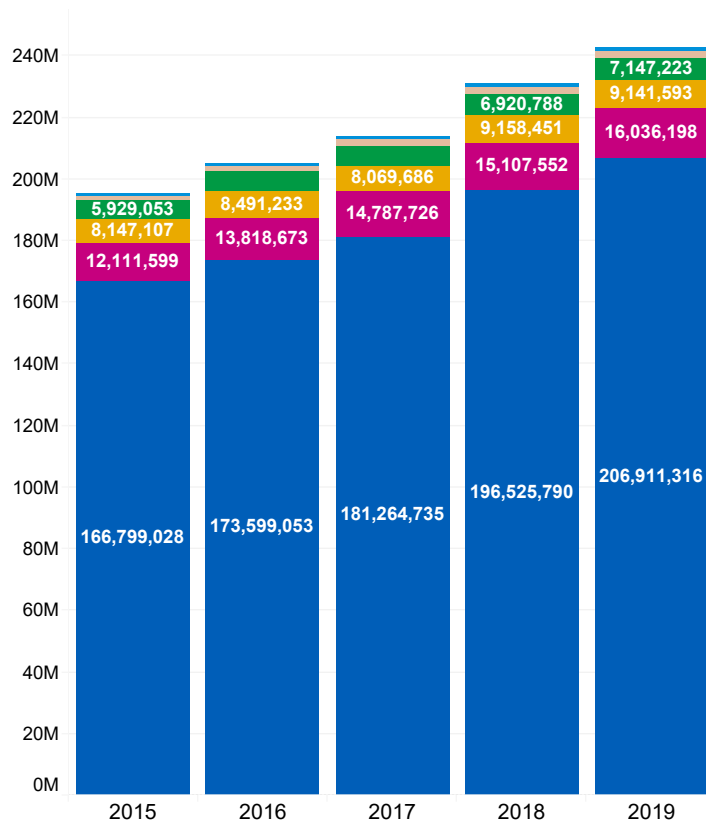
As part of the audit, there are certain key ratios and trends that we review. We share these ratios with the Board and welcome any questions related to our interpretation of trends.

Note: the following financial information is taken from the annual audited financial statements prepared in accordance with Public Sector Accounting Standards and Treasury Board Regulations. The provincial averages are taken from data reported to the BC Government and is available to the public on the Ministry of Education financial reporting website. At the time of issuance of this report, the provincial data for fiscal 2019 was not yet available, as such all charts comparing the district and the provincial average are based on fiscal 2018 data. They have been included for comparative purposes.

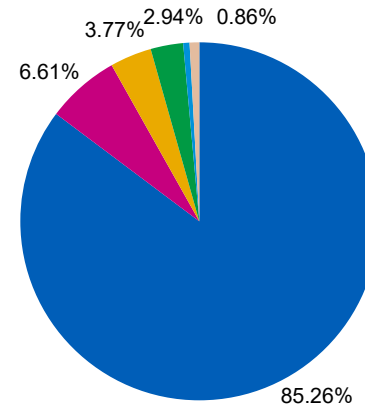


Revenue Analysis

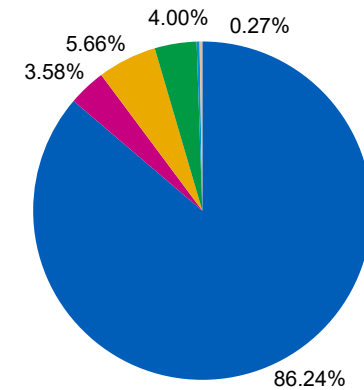
Revenue by Category
(Selected School District)



Proportional Revenue by Source (2019)
(Selected School District)



Proportional Revenue by Source -
Vancouver Island Average (2018)



- Investment Income
- Rentals and Leases
- Amortization of DCR
- Other Revenue
- Tuition
- Provincial Grants

Vancouver Island Comparatives:

- 61 Greater Victoria
- 62 Sooke
- 63 Saanich
- 68 Nanaimo-Ladysmith
- 71 Comox Valley
- 79 Cowichan Valley

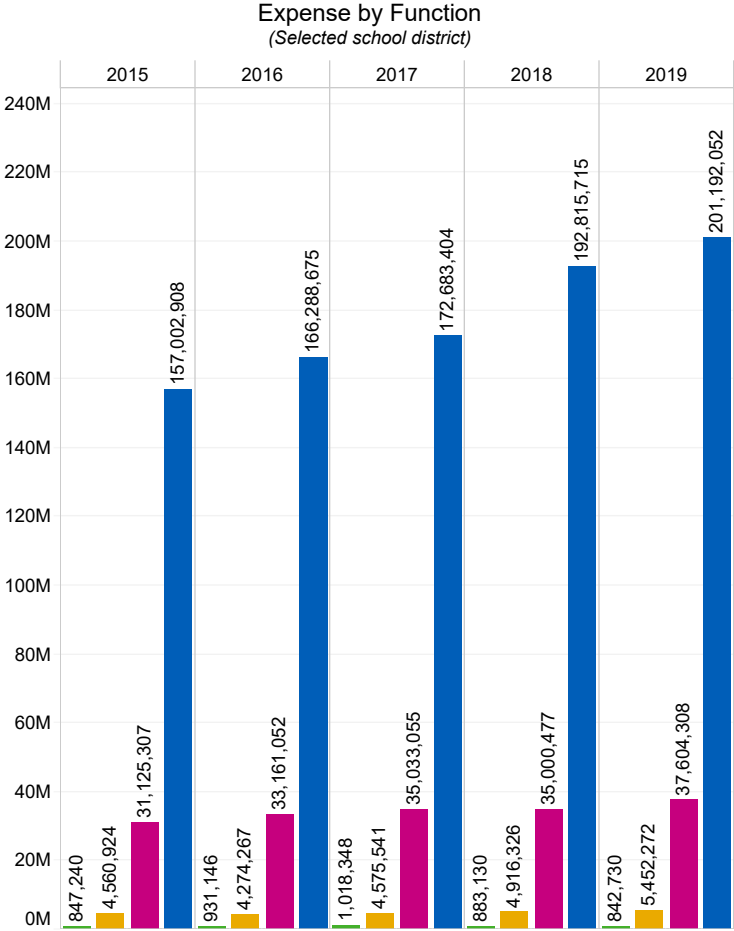
Total current year revenues have grown by 5.15% as compared to prior year with provincial grant revenue growth of 5.28% and tuition revenue growth of 6.25%.

The trend in operating grant revenue growth since 2015 is reflective of the increases in enrollment numbers experienced by the School District and variability in operating fund grants. Tuition revenues have increased in the current year with a trend of more international students seeking the opportunities to study overseas and choosing Victoria as their destination.

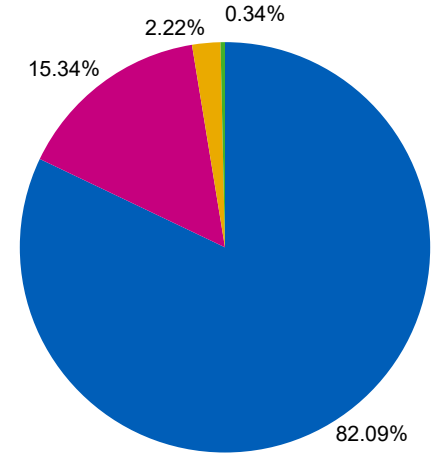
The proportionate composition of the School District's revenue is consistent with that of the selected comparatives.

Data Source: Ministry of Education District Reports and 2018/19 SD#61 financial statements

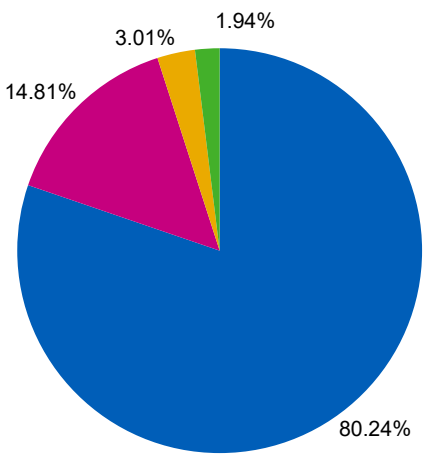
Expenses by Function Analysis



Proportional Expense by Function (2019)
(Selected school district)



Proportional Expense by Function - Vancouver Island Average (2018)



- Transportation and Housing
- District Administration
- Operations and Maintenance
- Instruction

Vancouver Island Comparatives:

- 61 Greater Victoria
- 62 Sooke
- 63 Saanich
- 68 Nanaimo-Ladysmith
- 71 Comox Valley
- 79 Cowichan Valley

Instruction expenses represent the largest portion of expenses by function, representing 82.09% of total expenses in the current year as compared to 82.54% in 2018. Instruction expenses are closely related to enrollment numbers in the School District and reflect the growth the School District has experienced since 2015, which explains the 4.34% instruction expenditure increase from prior year.

Operations & Maintenance represent the second largest operating expense to the School District with at approximately 15.34% of total expenses which has increased at a steady rate over the past 5 years.

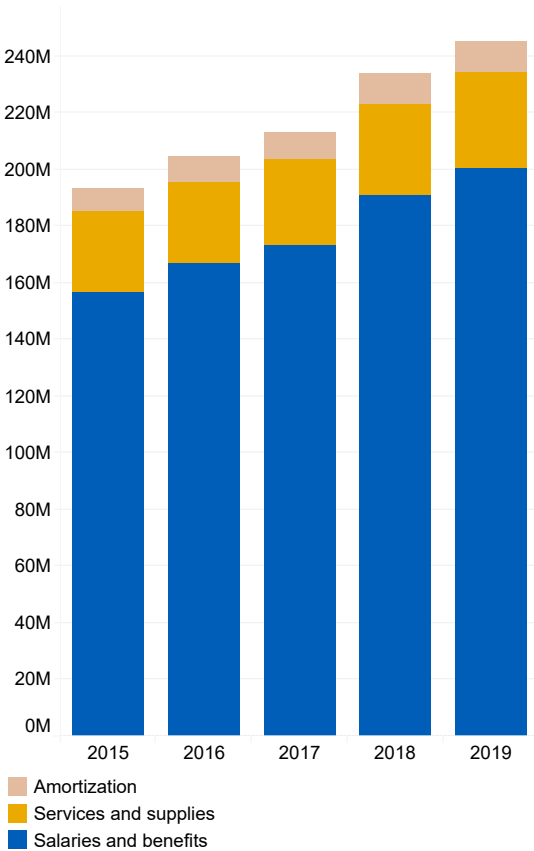
District Administration represents 2.22% of the School Districts operating expenditures. These expenses have increased at a steady rate over the past 5 years.

The proportionate composition of the School District's expenses by function is consistent with that of the selected comparatives.

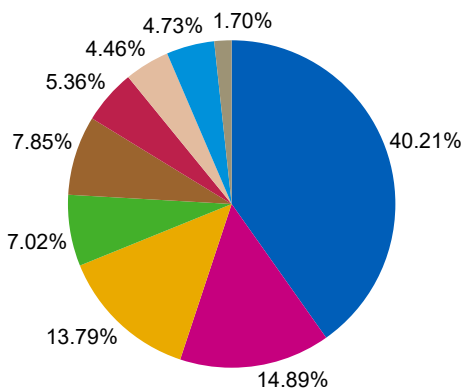
Data Source: Ministry of Education District Reports and 2018/19 SD#61 financial statements

Expenses by Object Analysis

Expense by Object
(Selected school district)



Proportional Expense by Object (2019)
(Selected school district)

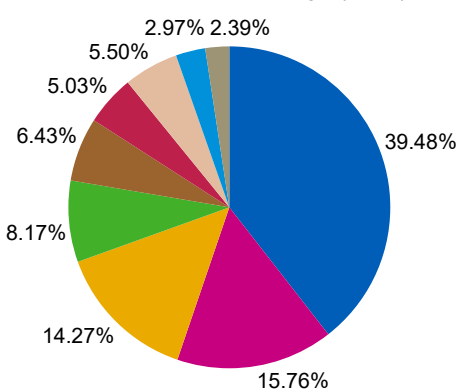


- Teacher Salaries
- Employee Benefits
- Services and supplies
- Support Staff Salaries
- Educational Assistant Salaries
- Principal & VP Salaries
- Amortization
- Substitute Salaries
- Other Professional Salaries

Vancouver Island Comparatives:

- 61 Greater Victoria
- 62 Sooke
- 63 Saanich
- 68 Nanaimo-Ladysmith
- 71 Comox Valley
- 79 Cowichan Valley

Proportional Expense by Object -
Vancouver Island Average (2018)



Total expenses have grown steadily since 2015 as a result of increases in enrollment, salary costs and inflation. Salaries & benefits represent 81.75% of total expenses in 2019. Salaries & benefits in the current year have increased by 4.79% as compared to prior year as a result of scheduled collective agreement adjustments, an increase in enrollment and the classroom enhancement funding received and spent in the year.

Other expenses such as services & supplies and amortization represent approximately 18.25% of the School District's expenses and have remained relatively consistent compared to the increase in enrollment.

The proportionate composition of the School District's expenses by object is consistent with that of the selected comparatives.

Data Source: Ministry of Education District Reports and 2018/19 SD#61 financial statements

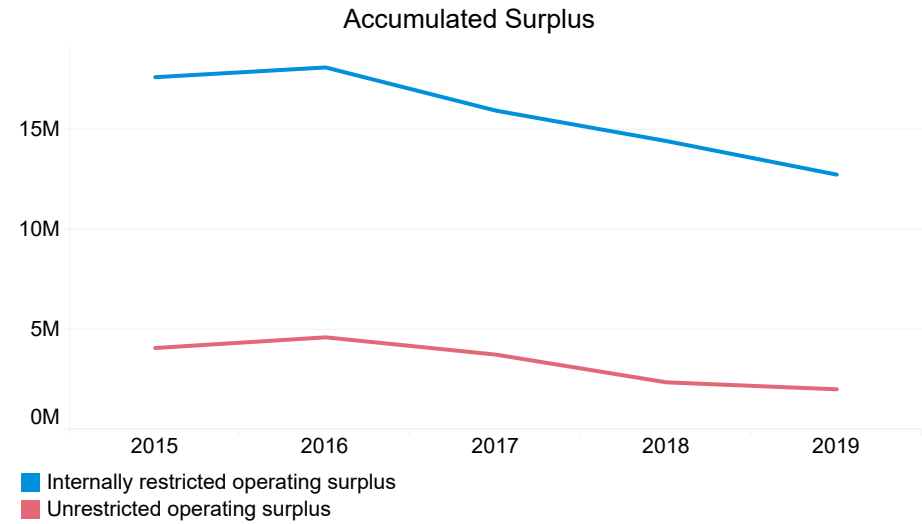
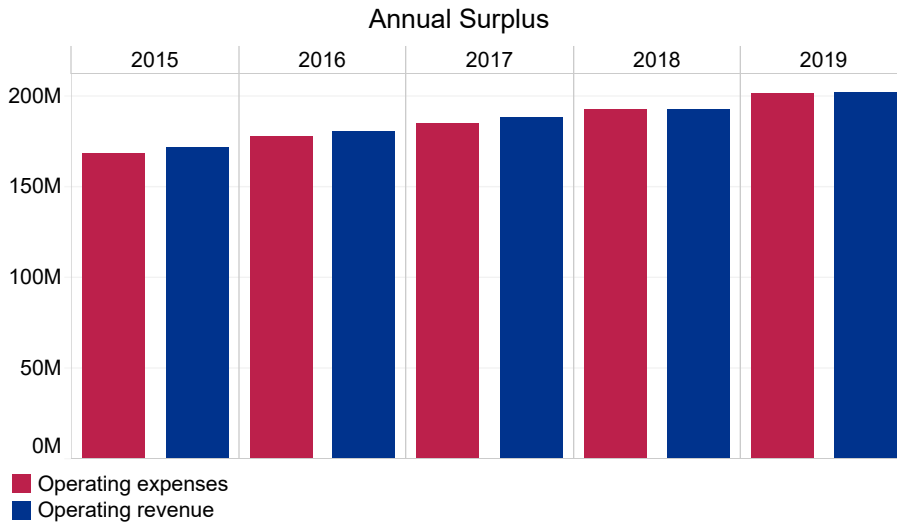
Annual Surplus and Accumulated Surplus Analysis



School District No.61 (Greater Victoria)			
Surplus/Deficit - operating fund	Accumulated surplus - capital fund	Accumulated surplus - operating fund	Unrestricted operating surplus
1,204,571	49,475,730	14,827,885	2,037,796

In fiscal 2019, the School District experienced a 3.59% decrease in the accumulated surplus due to spending on capital projects. The decrease was expected as the District encouraged the use of carry forward capital and school carryforward surpluses.

Both operating revenues and expenses have grown steadily since 2015, in line with the increase in enrolment. In the current year the annual operating surplus is \$1,204,571. The majority of the accumulated surplus remains restricted for future years' operating budget and carry-forward school and project budgets.



Data Source: Ministry of Education District Reports and 2018/19 SD#61 financial statements

School Generated Funds

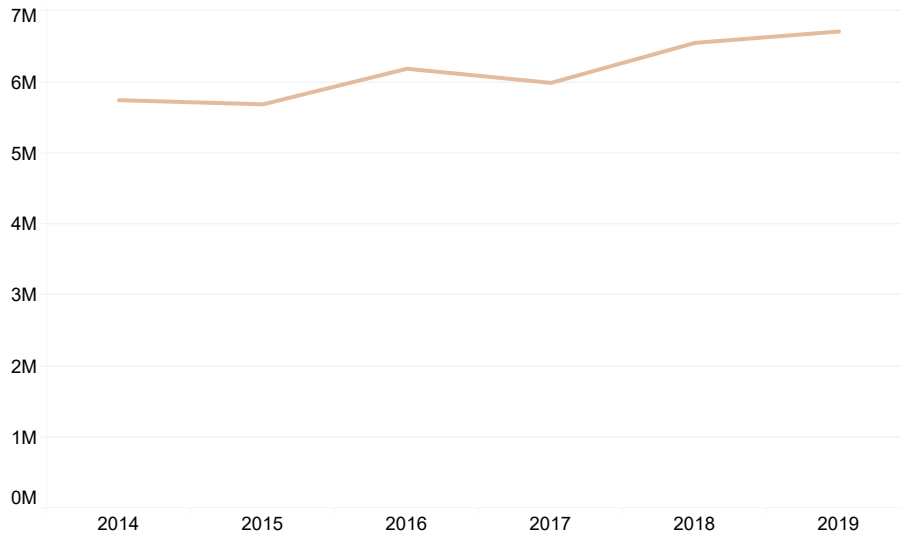


School District No.61 (Greater Victoria)

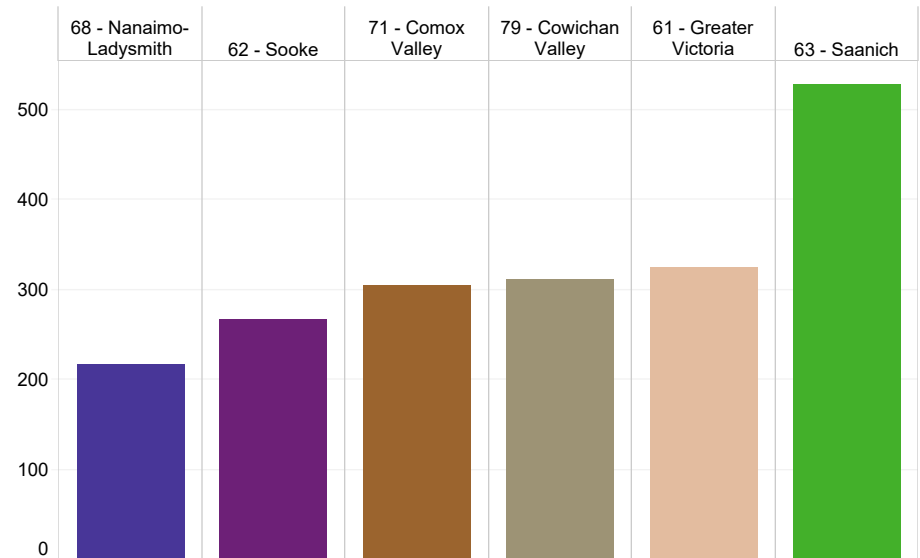
2019 School Generated Funds	2019 School Generated Funds Increase
6,718,913	2.44%

The District has experienced steady growth in school generated funds since 2015. When compared against neighboring districts, Greater Victoria represents about the average in the range of Vancouver Island school districts, as reported in schedule 3A. The comparable data presented relates to fiscal 2018.

School Generated Funds
(selected school district)



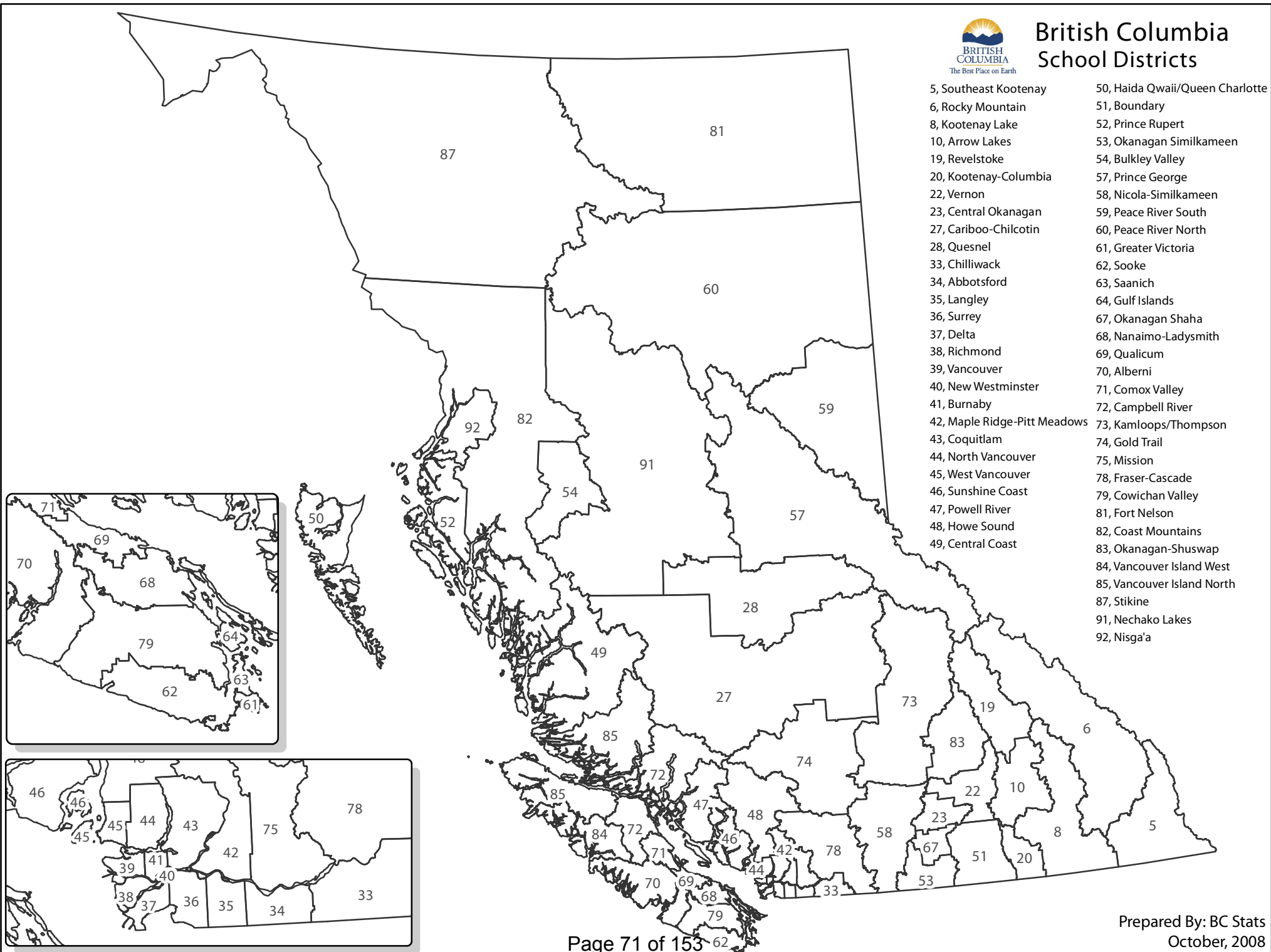
School Generated Funds per Student FTE (2018)



Data Source: Ministry of Education District Reports and 2018/19 SD#61 financial statements



British Columbia School Districts



- 5, Southeast Kootenay
- 6, Rocky Mountain
- 8, Kootenay Lake
- 10, Arrow Lakes
- 19, Revelstoke
- 20, Kootenay-Columbia
- 22, Vernon
- 23, Central Okanagan
- 27, Cariboo-Chilcotin
- 28, Quesnel
- 33, Chilliwack
- 34, Abbotsford
- 35, Langley
- 36, Surrey
- 37, Delta
- 38, Richmond
- 39, Vancouver
- 40, New Westminster
- 41, Burnaby
- 42, Maple Ridge-Pitt Meadows
- 43, Coquitlam
- 44, North Vancouver
- 45, West Vancouver
- 46, Sunshine Coast
- 47, Powell River
- 48, Howe Sound
- 49, Central Coast
- 50, Haida Qwaii/Queen Charlotte
- 51, Boundary
- 52, Prince Rupert
- 53, Okanagan Similkameen
- 54, Bulkley Valley
- 57, Prince George
- 58, Nicola-Similkameen
- 59, Peace River South
- 60, Peace River North
- 61, Greater Victoria
- 62, Sooke
- 63, Saanich
- 64, Gulf Islands
- 67, Okanagan Shaha
- 68, Nanaimo-Ladysmith
- 69, Qualicum
- 70, Alberni
- 71, Comox Valley
- 72, Campbell River
- 73, Kamloops/Thompson
- 74, Gold Trail
- 75, Mission
- 78, Fraser-Cascade
- 79, Cowichan Valley
- 81, Fort Nelson
- 82, Coast Mountains
- 83, Okanagan-Shuswap
- 84, Vancouver Island West
- 85, Vancouver Island North
- 87, Stikine
- 91, Nechako Lakes
- 92, Nisga'a



Appendices



Appendix 1: Required communications



Appendix 2: Auditors' Report



Appendix 3: Management Representation Letter



Appendix 4: Audit Quality and Risk Management

Appendix 1: Required communications



In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:



Auditors' report

The conclusion of our audit is set out in our draft auditors' report as attached.



Engagement letter

The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement letter and any subsequent amendment letters as provided by management.



Management representation letter

In accordance with professional standards, copies of the management representation letter are provided to the Audit Committee. The management representation letter is attached.

Appendix 2: Auditors' Report

To the Board of Education of School District No. 61 (Greater Victoria), and

To the Minister of Education, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 61 (Greater Victoria) (the Entity), which comprise:

- the statement of financial position as at June 30, 2019
 - the statement of operations for the year then ended
 - the statement of changes in net financial assets (debt) for the year then ended
 - the statement of cash flows for the year then ended
 - and notes to the financial statements, including a summary of significant accounting policies
- (Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “Auditors’ Responsibilities for the Audit of the Financial Statements” section of our auditors’ report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2 to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. Other information comprises:

- Unaudited Schedules 1-4 attached to the audited financial statements



Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditors' report thereon, included in the Unaudited Schedules 1-4 as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Appendix 3: Management Representation Letter

Date of Board approval of financial statements

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of School District No. 61 ("the District"), as at and for the period June 30, 2019.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

RESPONSIBILITIES:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated August 9, 2018, including for:
 - a) the preparation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of the Board of Trustees and committees of the Board of Trustees that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.

- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

SUBSEQUENT EVENTS:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

RELATED PARTIES:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.

- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

EMPLOYEE FUTURE BENEFITS:

- 8) The employee future benefits costs and obligations have been determined, accounted for and disclosed in accordance with the financial reporting framework.
- 9) All arrangements (contractual or otherwise) by which programs have been established to provide employee benefits have been disclosed to you and included in the determination of employee future benefits costs and obligations.
- 10) The assumptions included in the actuarial valuation are those that management instructed Mercer to use in computing amounts to be used by the Entity in determining non-pension post employment benefit costs and obligations and in making required disclosures in the above-named financial statements, in accordance with the relevant financial reporting framework
- 11) The source data and plan provisions provided to the actuary for preparation of the actuarial valuation are accurate and complete.

ENVIRONMENTAL MATTERS:

- 12) The District has appropriately recognized, measured and disclosed liabilities for contaminated sites in the financial statements.

ESTIMATES:

- 13) Measurement methods and significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

GOING CONCERN:

- 14) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 15) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

OTHER:

- 16) The amounts reported as differences between accounting for Non-Provincial restricted contributions in accordance with the Restricted Contributions Regulation as compared to Public Sector Accounting Standards for the purpose of reporting to the Office of the Auditor General are complete and accurate.

Yours very truly,
SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)

By: Katrina Stride, Acting Secretary-Treasurer

By: Julie Lutner, Director of Finance, Budgets & Financial Reporting

Appendix 4: Audit Quality and Risk Management



KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarizes the six key elements of our quality control system.

Visit our [Audit Quality Resources page](#) for more information including access to our most recent [Audit Quality and Transparency Report](#).

Other controls include:

- Before the firm issues its audit report, the Engagement Quality Control Reviewer reviews the appropriateness of key elements of publicly listed client audits
- Technical department and specialist resources provide real-time support to audit teams in the field

We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.

We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality.

- All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.



We do not offer services that would impair our independence.

The processes we employ to help retain and develop people include:

- Assignment based on skills and experience
- Rotation of partners
- Performance evaluation
- Development and training
- Appropriate supervision and coaching

We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.

Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.



kpmg.ca/audit



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KPMG member firms around the world have 174,000 professionals, in 155 countries.

The independent member firms of the KPMG network are affiliated with KPMG International, a Swiss entity. Each KPMG firm is a legally distinct and separate entity, and describes itself as such.

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Audited Financial Statements of

School District No. 61 (Greater Victoria)

June 30, 2019

School District No. 61 (Greater Victoria)

June 30, 2019

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School District No. 61 (Greater Victoria)

MANAGEMENT REPORT

Version: 2760-8624-6641

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 of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	59,825,621	65,262,701
Accounts Receivable		
Due from Province - Ministry of Education	193,733	122,078
Other (Note 3)	2,242,834	1,268,501
Portfolio Investments (Note 4)	499,544	499,487
Total Financial Assets	<u>62,761,732</u>	<u>67,152,767</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	25,235,760	23,799,850
Unearned Revenue (Note 7)	11,698,627	11,570,216
Deferred Revenue (Note 8)	5,097,117	4,333,871
Deferred Capital Revenue (Note 9)	192,944,048	192,042,758
Employee Future Benefits (Note 10)	2,699,277	2,632,598
Total Liabilities	<u>237,674,829</u>	<u>234,379,293</u>
Net Financial Assets (Debt)	<u>(174,913,097)</u>	<u>(167,226,526)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 11)	238,595,750	233,343,274
Prepaid Expenses	620,962	581,847
Total Non-Financial Assets	<u>239,216,712</u>	<u>233,925,121</u>
Accumulated Surplus (Deficit) (Note 21)	<u>64,303,615</u>	<u>66,698,595</u>

Unrecognized Assets (Note 11)
 Contractual Obligations (Note 15)
 Contractual Rights (Note 16)
 Contingent Assets (Note 18)
 Contingent Liabilities (Note 18)

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, 2019

	2019 Budget (Note 17)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	197,291,413	206,875,953	196,460,651
Other		35,363	65,139
Tuition	14,684,038	16,036,198	15,092,379
Other Revenue	7,980,617	9,141,593	9,173,624
Rentals and Leases	1,981,048	2,093,927	1,950,307
Investment Income	1,188,281	1,366,125	1,156,849
Amortization of Deferred Capital Revenue	7,025,572	7,147,223	6,920,788
Total Revenue	230,150,969	242,696,382	230,819,737
Expenses			
Instruction	195,307,319	201,192,052	192,815,715
District Administration	4,874,408	5,452,272	4,916,326
Operations and Maintenance	35,002,512	37,604,308	35,000,477
Transportation and Housing	1,015,025	842,730	883,130
Total Expense	236,199,264	245,091,362	233,615,648
Surplus (Deficit) for the year	(6,048,295)	(2,394,980)	(2,795,911)
Accumulated Surplus (Deficit) from Operations, beginning of year		66,698,595	69,494,506
Accumulated Surplus (Deficit) from Operations, end of year		64,303,615	66,698,595

School District No. 61 (Greater Victoria)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget (Note 17) \$	2019 Actual \$	2018 Actual \$
Surplus (Deficit) for the year	(6,048,295)	(2,394,980)	(2,795,911)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(5,784,942)	(16,180,348)	(10,206,896)
Amortization of Tangible Capital Assets	10,632,157	10,927,872	10,460,835
Total Effect of change in Tangible Capital Assets	4,847,215	(5,252,476)	253,939
Acquisition of Prepaid Expenses		(39,115)	(4,081)
Use of Prepaid Expenses	60,000		
Total Effect of change in Other Non-Financial Assets	60,000	(39,115)	(4,081)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(1,141,080)	(7,686,571)	(2,546,053)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(7,686,571)	(2,546,053)
Net Financial Assets (Debt), beginning of year		(167,226,526)	(164,680,473)
Net Financial Assets (Debt), end of year		(174,913,097)	(167,226,526)

School District No. 61 (Greater Victoria)

Statement of Cash Flows
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(2,394,980)	(2,795,911)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,045,988)	119,090
Prepaid Expenses	(39,115)	(4,081)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(526,905)	924,977
Unearned Revenue	128,411	(160,798)
Deferred Revenue	763,246	(275,108)
Employee Future Benefits	66,679	115,293
Other Liabilities	1,962,815	1,403,405
Amortization of Tangible Capital Assets	10,927,872	10,460,835
Amortization of Deferred Capital Revenue	(7,147,223)	(6,920,788)
Total Operating Transactions	<u>2,694,812</u>	<u>2,866,914</u>
Capital Transactions		
Tangible Capital Assets Purchased	(2,616,118)	(3,671,377)
Tangible Capital Assets -WIP Purchased	(13,564,230)	(6,535,519)
Bylaw Expenditures	(2,028,901)	(1,103,065)
Total Capital Transactions	<u>(18,209,249)</u>	<u>(11,309,961)</u>
Financing Transactions		
Capital Revenue Received	10,077,414	9,214,464
Total Financing Transactions	<u>10,077,414</u>	<u>9,214,464</u>
Investing Transactions		
Investments in Portfolio Investments	(57)	(57)
Total Investing Transactions	<u>(57)</u>	<u>(57)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(5,437,080)</u>	<u>771,360</u>
Cash and Cash Equivalents, beginning of year	<u>65,262,701</u>	<u>64,491,341</u>
Cash and Cash Equivalents, end of year	<u>59,825,621</u>	<u>65,262,701</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>59,825,621</u>	<u>65,262,701</u>
	<u>59,825,621</u>	<u>65,262,701</u>

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2019

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 (m), 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, 2019

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 (m).

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

(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 (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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.

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2019

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

(h) 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.

(i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction, as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work in Progress is recorded as an acquisition to the applicable asset class at substantial completion. Work in Progress is not amortized until the asset is utilized.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. One-half of the amortization is recorded in the year of acquisition. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful 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, 2019

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

(j) Capital Leases

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

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

(k) Prepaid Expenses

Payments for insurance, subscriptions, and maintenance contracts for use within the 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.

(l) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 13 – Interfund Transfers and Note 20 – Accumulated Surplus).

(m) 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, 2019

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

(m) 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.

(n) Expenditures

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

Allocation of Costs

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

(o) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, investments, accounts payable and accrued 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 quoted in an active 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, 2019

2. Summary of Significant Accounting Policies (Continued)

(o) 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.

(p) 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.

(q) Comparative Figures

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

3. Accounts Receivable – Other Receivables

	June 30, 2019	June 30, 2018
Due from Agencies and Associations	\$ 464,794	\$ 269,413
Due from Government of Canada	169,842	149,943
Other Receivables	1,608,198	849,145
	\$ 2,242,834	\$ 1,268,501

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, 2019 was \$0.7 million (2018: \$0.7 million).

5. 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, 2019

6. Accounts Payable and Accrued Liabilities – Other

	June 30, 2019	June 30, 2018
Trade Payables	\$ 2,255,111	\$ 2,782,016
Salaries and Benefits Payable	14,334,326	12,774,265
Accrued Vacation Pay	1,660,515	1,556,974
Holdback Payables	41,701	99,144
International Student Program Fee Payable	6,294,765	5,938,586
Other	649,342	648,865
	<u>\$ 25,235,760</u>	<u>\$ 23,799,850</u>

International Student Program Fees Payable in the amount of \$6,294,765 (2018: \$5,938,586) is comprised of homestay fees of \$5,080,341 (2018: \$4,552,098) and medical fees of \$1,214,424 (2018: \$1,386,488). 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.

7. Unearned Revenue

	June 30, 2019	June 30, 2018
Unearned Revenue, Beginning of Year	\$ 11,570,216	\$ 11,731,014
Changes for the Year:		
Increase:		
Tuition fees	16,349,502	14,901,365
Rentals and Leases	2,050,428	1,912,817
Other	1,621	10,300
Summer school	26,616	59,437
	<u>18,428,167</u>	<u>16,883,919</u>
Decrease:		
Tuition fees	15,996,492	15,042,774
Rentals and Leases	2,093,927	1,944,463
Other	156,750	600
Summer school	52,587	56,880
	<u>18,299,756</u>	<u>17,044,717</u>
Net Changes for the Year	128,411	(160,798)
Unearned Revenue, End of Year	<u>\$ 11,698,627</u>	<u>\$ 11,570,216</u>

School District No. 61 (Greater Victoria)Notes to Financial Statements
Year Ended June 30, 2019**8. 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, 2019	June 30, 2018
Deferred Revenue, Beginning of Year	\$ 4,333,871	\$ 4,608,979
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	25,222,760	23,103,650
Other	7,000,897	6,789,800
Investment Income	129,854	101,350
	<u>32,353,511</u>	<u>29,994,800</u>
Decrease:		
Allocation to Revenue	31,371,217	30,238,936
Recovered	219,048	30,972
	<u>31,590,265</u>	<u>30,269,908</u>
Net Changes for the Year	763,246	(275,108)
Deferred Revenue, End of Year	<u>\$ 5,097,117</u>	<u>\$ 4,333,871</u>

9. 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, 2019	June 30, 2018
Deferred Capital Revenue, Beginning of Year	\$ 180,963,444	\$ 183,900,796
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue – Capital Additions	64,733	428,274
Transferred from Deferred Capital Revenue – Work in Progress	11,336,990	3,555,162
	<u>11,401,723</u>	<u>3,983,436</u>
Decrease:		
Amortization of Deferred Capital Revenue	7,147,223	6,920,788
	<u>7,147,223</u>	<u>6,920,788</u>
Net Changes for the Year	4,254,500	(2,937,352)
Deferred Capital Revenue, End of Year	<u>\$ 185,217,944</u>	<u>\$ 180,963,444</u>

School District No. 61 (Greater Victoria)Notes to Financial Statements
Year Ended June 30, 2019**9. Deferred Capital Revenue (Continued)****Deferred Capital Revenue – Work in Progress:**

	June 30, 2019	June 30, 2018
Work in Progress, Beginning of Year	\$ 4,368,034	\$ 1,450,828
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	9,561,575	6,472,368
	<u>9,561,575</u>	<u>6,472,368</u>
Decrease:		
Transferred to Deferred Capital Revenue	11,336,990	3,555,162
	<u>11,336,990</u>	<u>3,555,162</u>
Net Changes for the Year	(1,775,415)	2,917,206
Work in Progress, End of Year	<u>\$ 2,592,619</u>	<u>\$ 4,368,034</u>

Unspent Deferred Capital Revenue:

	June 30, 2019	June 30, 2018
Unspent Deferred Capital Revenue, Beginning of Year	\$ 6,711,280	\$ 5,500,523
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	4,762,205	8,657,612
Provincial Grants - Other	4,495,871	238,329
Other	811,218	292,084
Investment Income	8,121	26,439
	<u>10,077,415</u>	<u>9,214,464</u>
Decrease:		
Transferred to Deferred Capital Revenue – Capital Additions	64,733	428,274
Transferred to Deferred Capital Revenue – Work in Progress	9,561,575	6,472,368
Bylaw Expenditures	2,028,902	1,103,065
	<u>11,655,210</u>	<u>8,003,707</u>
Net Changes for the Year	(1,577,795)	1,210,757
Unspent Deferred Capital Revenue, End of Year	<u>\$ 5,133,485</u>	<u>\$ 6,711,280</u>
Total Deferred Capital Revenue, End of Year	\$ 192,944,048	\$ 192,042,758

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2019

10. 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, 2019	June 30, 2018
Discount Rate - April 1	2.75%	2.75%
Discount Rate - March 31	2.50%	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	10.3	9.7

	June 30, 2019	June 30, 2018
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation - April 1	\$ 2,658,742	\$ 2,658,252
Service Cost	247,143	228,149
Interest Cost	75,798	75,036
Benefit Payments	(251,118)	(225,942)
Actuarial Loss	70,185	(76,753)
Accrued Benefit Obligation - March 31	\$ 2,800,750	\$ 2,658,742

Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation - March 31	\$ 2,800,750	\$ 2,658,742
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(2,800,750)	(2,658,742)
Employer Contributions After Measurement Date	39,231	13,209
Benefit Expense After Measurement Date	(85,270)	(80,735)
Unamortized Net Actuarial Loss	147,512	93,671
Accrued Benefit Liability - June 30	\$ (2,699,277)	\$ (2,632,598)

Reconciliation of Change in Accrued Benefit Liability:		
Accrued Benefit Liability - July 1	\$ 2,632,598	\$ 2,517,305
Net Expense for Fiscal Year	343,819	332,380
Employer Contributions	(277,140)	(217,087)
Accrued Benefit Liability - June 30	\$ 2,699,277	\$ 2,632,598

Components of Net Benefit Expense:		
Service Cost	\$ 252,568	\$ 232,898
Interest Cost	74,908	75,226
Amortization of Net Actuarial Loss	16,343	24,256
Net Benefit Expense	\$ 343,819	\$ 332,380

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2019

11. Tangible Capital Assets

June 30, 2019

Cost:	Balance at June 30, 2018	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2019
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	346,742,105	840,048	-	13,931,824	361,513,977
Buildings – WIP	4,424,780	12,447,944	-	(13,931,824)	2,940,900
Furniture & Equipment	9,200,377	680,011	(640,547)	810,398	10,050,239
Furniture & Equipment – WIP	3,699	824,254	-	(810,398)	17,555
Vehicles	836,300	118,912	(103,953)	-	851,259
Computer Software	367,493	-	-	-	367,493
Computer Hardware	8,681,296	977,147	(978,564)	287,935	8,967,814
Computer Hardware – WIP	-	292,032	-	(287,935)	4,097
Total	\$ 382,789,767	\$16,180,348	\$ (1,723,064)	\$ -	\$ 397,247,051

Accumulated Amortization:	Balance at June 30, 2018	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2019
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	255,000	170,000	-	-	425,000
Buildings	142,413,293	7,737,473	-	-	150,150,766
Furniture & Equipment	3,127,215	994,558	(640,547)	-	3,481,226
Vehicles	284,337	89,575	(103,953)	-	269,959
Computer Software	148,618	73,499	-	-	222,117
Computer Hardware	3,218,030	1,862,767	(978,564)	-	4,102,233
Total	\$ 149,446,493	\$ 10,927,872	\$ (1,723,064)	\$ -	\$ 158,651,301

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2019

11. Tangible Capital Assets (Continued)

June 30, 2018 (Continued)

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

Net Book Value:

	Net Book Value June 30, 2019	Net Book Value June 30, 2018
Sites	\$ 10,833,717	\$ 10,833,717
Site Improvements	1,275,000	1,445,000
Buildings	211,363,211	204,328,812
Buildings – WIP	2,940,900	4,424,780
Furniture & Equipment	6,569,013	6,073,162
Furniture & Equipment – WIP	17,555	3,699
Vehicles	581,300	551,963
Computer Software	145,376	218,875
Computer Hardware	4,865,581	5,463,266
Computer Hardware – WIP	4,097	-
	\$ 238,595,750	\$ 233,343,274

Buildings – Work in Progress having a value of \$2,940,900 (2018: \$4,424,780) Furniture & Equipment – Work in Progress having a value of \$17,555 (2018: \$3,699) and Computer Hardware – Work in Progress \$4,097 (2018: \$0) 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, 2019

12. 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, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 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, 2017 indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding 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 \$18,444,564 for employer contributions to these plans in the year ended June 30, 2019 (2018: \$18,872,925).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan was 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.

13. Interfund Transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019 were as follows:

- Transfer from the operating fund to the capital fund \$2,596,773 for tangible capital assets purchased.
- Transfer from the special purpose fund to the capital fund \$106,085 for tangible capital assets purchased.
- Transfer from the operating fund to the capital fund (local capital) \$339,270 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.
- Transfer from the operating fund to the capital fund (local capital) \$100,000 for the childcare capital replacement reserve.

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2019

14. Related Party Transactions

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

15. 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.

	2020	2021	2022	2023	2024	Thereafter
Youth and Family	\$ 1,703,000	\$1,703,000	\$1,703,000	\$ -	\$ -	\$ -
Catering	600,000	-	-	-	-	-
Transportation	827,000	150,000	-	-	-	-
Operating Lease	115,235	115,235	115,235	64,105	-	-
Total	\$ 3,245,235	\$1,968,235	\$1,818,235	\$ 64,105	\$ -	\$ -

16. 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:

	2020	2021	2022	2023	2024	Thereafter
Property Leases	\$ 803,951	\$ 413,654	\$ 336,987	\$ 336,987	\$ 210,516	\$2,860,324
Local Education Agreement	1,100,000	-	-	-	-	-
Total	\$ 1,903,951	\$ 413,654	\$ 336,987	\$ 336,987	\$ 210,516	\$2,860,324

17. Budget Figures

Budget figures were approved by the Board through the adoption of an annual budget on April 25, 2018.

18. 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, 2019, unspent Classroom Enhancement Fund remedies totalled \$652,975. 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 \$652,975 in unspent remedies, \$349,931 is recognized as Deferred Revenue.

Certain schools in the School District contain asbestos. No amount has been recorded in the financial statements with regard to this potential liability.

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2019

19. Expense by Object

	June 30, 2019	June 30, 2018
Salaries and Benefits	\$ 200,365,403	\$ 191,209,646
Services and Supplies	33,798,087	31,945,167
Interest	-	-
Amortization	10,927,872	10,460,835
	<u>\$ 245,091,362</u>	<u>\$ 233,615,648</u>

20. 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, 2019; for outstanding purchase order commitments; and for the amounts approved for the 2018/2019 and 2019/2020 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, 2019	June 30, 2018
Internally Restricted - Operating Fund		
Carry Forward of Unspent School Budgets	\$ 3,400,360	\$ 4,246,216
Carry Forward of Unspent Project Budgets	4,843,799	5,307,670
Purchase Order Commitments	419,972	1,018,775
Appropriated for Future Years' Operating Budget	4,125,958	3,900,000
	<u>12,790,089</u>	<u>14,472,661</u>
Internally Restricted - Capital Fund		
Local Capital Reserve	<u>3,204,698</u>	<u>6,341,597</u>
Total Internally Restricted Fund Balances	15,994,787	20,814,258
Unrestricted Operating Surplus	2,037,796	2,386,696
Invested in Tangible Capital Assets	46,271,032	43,497,641
Accumulated Surplus	\$ 64,303,615	\$ 66,698,595

21. 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, 2019

22. 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.

There has been no change to risk exposure from 2018 related to credit, market or liquidity risks.

School District No. 61 (Greater Victoria)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	16,859,357		49,839,238	66,698,595	69,494,506
Changes for the year					
Surplus (Deficit) for the year	1,204,571	106,085	(3,705,636)	(2,394,980)	(2,795,911)
Interfund Transfers					
Tangible Capital Assets Purchased	(2,445,300)	(106,085)	2,551,385	-	-
Tangible Capital Assets - Work in Progress	(151,473)		151,473	-	-
Local Capital	(639,270)		639,270	-	-
Net Changes for the year	(2,031,472)	-	(363,508)	(2,394,980)	(2,795,911)
Accumulated Surplus (Deficit), end of year - Statement 2	14,827,885	-	49,475,730	64,303,615	66,698,595

School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget (Note 17)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	175,523,987	180,236,383	172,045,629
Other		35,363	65,139
Tuition	14,684,038	16,036,198	15,092,379
Other Revenue	1,143,613	2,457,964	2,327,657
Rentals and Leases	1,981,048	2,093,927	1,944,463
Investment Income	1,030,000	1,191,212	1,002,707
Total Revenue	194,362,686	202,051,047	192,477,974
Expenses			
Instruction	168,420,887	170,743,405	164,167,079
District Administration	4,874,408	5,452,272	4,916,326
Operations and Maintenance	22,560,076	23,808,069	22,555,876
Transportation and Housing	1,015,025	842,730	883,130
Total Expense	196,870,396	200,846,476	192,522,411
Operating Surplus (Deficit) for the year	(2,507,710)	1,204,571	(44,437)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,946,980		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(800,000)	(2,445,300)	(2,291,396)
Tangible Capital Assets - Work in Progress		(151,473)	
Local Capital	(639,270)	(639,270)	(574,374)
Total Net Transfers	(1,439,270)	(3,236,043)	(2,865,770)
Total Operating Surplus (Deficit), for the year	-	(2,031,472)	(2,910,207)
Operating Surplus (Deficit), beginning of year		16,859,357	19,769,564
Operating Surplus (Deficit), end of year		14,827,885	16,859,357
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 21)		12,790,089	14,472,661
Unrestricted		2,037,796	2,386,696
Total Operating Surplus (Deficit), end of year		14,827,885	16,859,357

School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 17)	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	173,604,633	177,318,296	168,767,603
ISC/LEA Recovery	(1,087,263)	(1,080,815)	(1,064,664)
Other Ministry of Education Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults		102,727	80,815
Transportation Supplement		20,027	20,027
Economic Stability Dividend		223,599	115,387
Return of Administrative Savings			827,353
Carbon Tax Grant	110,000	144,262	145,245
Employer Health Tax Grant		496,343	
Strategic Priorities - Mental Health Grant		30,300	
Support Staff Benefits Grant		24,497	22,656
BCTEA - LEA Capacity Building Grant		13,700	
FSA Scorer Training		17,740	17,740
Access Grant		5,000	5,000
SRG3 Assessments		6,590	211,850
Professional Learning Grant		17,500	
Total Provincial Grants - Ministry of Education	175,523,987	180,236,383	172,045,629
Provincial Grants - Other		35,363	65,139
Tuition			
Summer School Fees	56,880	52,856	56,880
Continuing Education	16,825	6,525	11,125
International and Out of Province Students	14,610,333	15,976,817	15,024,374
Total Tuition	14,684,038	16,036,198	15,092,379
Other Revenues			
Other School District/Education Authorities		2,700	2,700
LEA Funding from First Nations	1,087,263	1,080,815	1,064,664
Miscellaneous			
Industry Training Secondary Schools		150,050	121,150
Aboriginal Nations Education Curriculum Project	15,000	5,136	13,140
Misc Fees and Grants	41,350	428,296	475,144
Cafeteria		117,516	146,084
International Student Program Revenues		655,851	486,975
ArtsStarts Grant		17,600	17,800
Total Other Revenue	1,143,613	2,457,964	2,327,657
Rentals and Leases	1,981,048	2,093,927	1,944,463
Investment Income	1,030,000	1,191,212	1,002,707
Total Operating Revenue	194,362,686	202,051,047	192,477,974

School District No. 61 (Greater Victoria)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Budget (Note 17)	2019 Actual	2018 Actual
	\$	\$	\$
Salaries			
Teachers	85,786,515	86,474,007	82,713,167
Principals and Vice Principals	12,495,805	12,781,738	11,729,196
Educational Assistants	17,990,349	17,697,841	17,325,907
Support Staff	17,575,875	16,930,718	16,723,091
Other Professionals	4,264,085	4,122,729	4,201,752
Substitutes	7,460,144	8,760,448	8,253,999
Total Salaries	145,572,773	146,767,481	140,947,112
Employee Benefits	34,234,154	32,563,782	31,402,246
Total Salaries and Benefits	179,806,927	179,331,263	172,349,358
Services and Supplies			
Services	5,090,007	8,011,156	6,985,412
Student Transportation	1,018,933	995,979	974,700
Professional Development and Travel	663,417	1,176,030	1,232,663
Rentals and Leases		115,235	49,832
Dues and Fees	88,207	108,797	95,497
Insurance	365,000	355,418	363,016
Supplies	5,488,886	6,164,308	6,360,109
Utilities	4,349,019	4,588,290	4,111,824
Total Services and Supplies	17,063,469	21,515,213	20,173,053
Total Operating Expense	196,870,396	200,846,476	192,522,411

School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	64,445,204	4,512,165	1,763,195	342,489	243,535	6,101,699	77,408,287
1.03 Career Programs	783,837	110,392	305,951			54,140	1,254,320
1.07 Library Services	1,995,099			366,879		85,286	2,447,264
1.08 Counselling	2,736,165					99,793	2,835,958
1.10 Special Education	8,616,924	324,388	14,851,156	244,030	75,747	1,237,554	25,349,799
1.30 English Language Learning	1,844,076	143,961	592,834	10,871	31,950	87,101	2,086,009
1.31 Aboriginal Education	482,287	156,374		49,961		48,537	1,361,943
1.41 School Administration		7,370,247		3,681,909		25,698	11,077,854
1.60 Summer School	98,587	20,170	2,577	7,150			128,484
1.61 Continuing Education	246,739	26,820		61,775		20,317	355,651
1.62 International and Out of Province Students	5,185,655		146,586	799,425	679,365	351,288	7,162,319
1.64 Other				10,150			10,150
Total Function 1	86,434,573	12,664,517	17,662,299	5,574,639	1,030,597	8,111,413	131,478,038
District Administration							
4.11 Educational Administration		35,166		150,864	731,790	28,685	946,505
4.40 School District Governance				19,344	279,819		299,163
4.41 Business Administration		82,055		1,083,534	1,002,562	51,136	2,219,287
Total Function 4	-	117,221	-	1,253,742	2,014,171	79,821	3,464,955
Operations and Maintenance							
5.41 Operations and Maintenance Administration	39,434		35,542	277,252	821,028	17,655	1,190,911
5.50 Maintenance Operations				8,974,156	251,622	280,115	9,505,893
5.52 Maintenance of Grounds				826,566		271,444	1,098,010
5.56 Utilities							-
Total Function 5	39,434	-	35,542	10,077,974	1,072,650	569,214	11,794,814
7 Transportation and Housing							
7.41 Transportation and Housing Administration				24,363	5,311		29,674
7.70 Student Transportation							-
7.73 Housing							-
Total Function 7	-	-	-	24,363	5,311	-	29,674
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	86,474,007	12,781,738	17,697,841	16,930,718	4,122,729	8,760,448	146,767,481

School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object
Year Ended June 30, 2019

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget (Note 17)	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	77,408,287	16,924,149	94,332,436	4,478,533	98,810,969	99,204,060	95,601,330
1.03 Career Programs	1,254,320	287,237	1,541,557	822,152	2,363,709	1,553,378	2,102,974
1.07 Library Services	2,447,264	570,036	3,017,300	165,553	3,182,853	2,981,842	3,017,887
1.08 Counselling	2,835,958	656,578	3,492,536	4,291	3,496,827	3,688,186	2,836,995
1.10 Special Education	25,349,799	5,785,798	31,135,597	1,017,311	32,152,908	31,674,105	31,085,360
1.30 English Language Learning	2,086,009	476,183	2,562,192	35,624	2,597,816	2,567,347	2,453,434
1.31 Aboriginal Education	1,361,943	299,313	1,661,256	448,144	2,109,400	2,124,575	2,084,134
1.41 School Administration	11,077,854	2,329,245	13,407,099	290,829	13,697,928	13,162,456	12,981,099
1.60 Summer School	128,484	29,326	157,810	17,102	174,912	232,451	234,306
1.61 Continuing Education	355,651	81,178	436,829	19,931	456,760	420,302	619,567
1.62 International and Out of Province Students	7,162,319	1,628,927	8,791,246	2,895,219	11,686,465	10,799,377	11,137,763
1.64 Other	10,150	2,471	12,621	237	12,858	12,808	12,230
Total Function 1	131,478,038	29,070,441	160,548,479	10,194,926	170,743,405	168,420,887	164,167,079
4 District Administration							
4.11 Educational Administration	946,505	185,999	1,132,504	96,632	1,229,136	1,151,400	1,178,344
4.40 School District Governance	299,163	27,125	326,288	492,149	818,437	687,694	475,076
4.41 Business Administration	2,219,287	485,170	2,704,457	700,242	3,404,699	3,035,314	3,262,906
Total Function 4	3,464,955	698,294	4,163,249	1,289,023	5,452,272	4,874,408	4,916,326
Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,190,911	243,913	1,434,824	564,586	1,999,410	2,022,963	2,095,806
5.50 Maintenance Operations	9,505,893	2,282,088	11,787,981	3,467,888	15,255,869	14,685,201	14,423,708
5.52 Maintenance of Grounds	1,098,010	262,099	1,360,109	602,452	1,962,561	1,500,293	1,923,136
5.56 Utilities	-	-	-	4,590,229	4,590,229	4,351,619	4,113,226
Total Function 5	11,794,814	2,788,100	14,582,914	9,225,155	23,808,069	22,560,076	22,555,876
7 Transportation and Housing							
7.41 Transportation and Housing Administration	29,674	6,947	36,621	134	36,755	32,342	33,233
7.70 Student Transportation	-	-	-	805,975	805,975	982,683	849,897
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	29,674	6,947	36,621	806,109	842,730	1,015,025	883,130
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	146,767,481	32,563,782	179,331,263	21,515,213	200,846,476	196,870,396	192,522,411

School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 17)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	20,767,426	24,610,669	23,311,957
Other Revenue	6,837,004	6,683,629	6,845,967
Rentals and Leases	92,281	76,919	81,012
Investment Income			
Total Revenue	<u>27,696,711</u>	<u>31,371,217</u>	<u>30,238,936</u>
Expenses			
Instruction	26,886,432	30,448,647	28,648,636
Operations and Maintenance	810,279	816,485	880,701
Total Expense	<u>27,696,711</u>	<u>31,265,132</u>	<u>29,529,337</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>106,085</u>	<u>709,599</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(106,085)	(709,599)
Total Net Transfers	<u>-</u>	<u>(106,085)</u>	<u>(709,599)</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)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2019

	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			586,669		2,978,547	27,226	10,357		433,821
Add: Restricted Grants									
Provincial Grants - Ministry of Education	810,279	672,847		112,830		192,000	66,150	407,145	3,879,538
Other	6,206		27,136		6,973,761				
Investment Income	816,485	672,847	48,887	112,830	7,036,881	192,000	66,150	407,145	3,879,538
Less: Allocated to Revenue	816,485	672,847	76,023	112,830	6,718,913	198,580	64,530	407,145	4,046,853
Recovered	-	-	29,578	112,830	6,718,913	198,580	64,530	407,145	4,046,853
Deferred Revenue, end of year	-	-	633,114	-	3,296,515	20,646	11,977	-	266,506
Revenues	810,279	672,847	27,136	112,830	6,655,793	198,580	64,530	407,145	4,046,853
Provincial Grants - Ministry of Education	810,279	672,847	27,136	112,830	6,655,793	198,580	64,530	407,145	4,046,853
Other Revenue	6,206		2,442		63,120				
Investment Income	816,485	672,847	29,578	112,830	6,718,913	198,580	64,530	407,145	4,046,853
Expenses									
Salaries									
Teachers									301,141
Principals and Vice Principals				2,289				50,161	281,181
Educational Assistants				88,295	1,459	137,584		6,078	635,589
Support Staff		551,755							96,600
Other Professionals									42,971
Substitutes		21,760			76,458	4,406	24,119	136,566	60,549
Employee Benefits		573,515		90,584	77,917	141,990	24,119	192,805	1,418,031
Services and Supplies		99,332		16,831	13,340	31,370	4,180	36,138	316,808
	816,485	672,847	29,578	5,415	6,521,571	25,220	36,231	178,202	2,312,014
	816,485	672,847	29,578	112,830	6,612,828	198,580	64,530	407,145	4,046,853
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	106,085	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(106,085)				
					(106,085)				
Net Revenue (Expense)									

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Ledger School	Provincial Inclusion Outreach	Charitable Trust	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	48,004	(17,737)	219,048				700	47,236	4,333,871
Add: Restricted Grants									
Provincial Grants - Ministry of Education		14,931,025	2,615,564		244,849	498,554			25,222,760
Other Investment Income								11,641	7,000,897
Less: Allocated to Revenue Recovered	48,004	791,979	2,615,564	2,265,633	241,371	498,554	700	5,151	32,353,511
Deferred Revenue, end of year	-	461,224	349,931	3,478	-	-	-	53,726	219,048
Revenues	48,004	791,979	14,452,064	2,265,633	241,371	498,554	700	5,151	24,610,669
Provincial Grants - Ministry of Education									6,683,629
Other Revenue									76,919
Investment Income									31,371,217
Expenses	48,004	791,979	14,452,064	2,265,633	241,371	498,554	700	5,151	31,371,217
Salaries									
Teachers		8,921	10,773,779	745,360	116,228	128,858			12,074,287
Principals and Vice Principals					4,968	10,115			348,714
Educational Assistants					47,961	89,556			1,552,199
Support Staff		140,135				23,235			266,048
Other Professionals									42,971
Substitutes	22,343	468,614	865,669	1,137,165	1,900			924	2,820,473
Employee Benefits	22,343	617,670	1,882,525	1,882,525	171,057	251,764		924	17,104,692
Services and Supplies	3,910	114,975	2,812,616	383,108	40,833	55,845		162	3,929,448
	21,751	59,334	190,945		29,481	190,945	700	4,065	10,230,992
	48,004	791,979	14,452,064	2,265,633	241,371	498,554	700	5,151	31,265,132
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	106,085
Interfund Transfers									(106,085)
Tangible Capital Assets Purchased									(106,085)
Net Revenue (Expense)									-

School District No. 61 (Greater Victoria)

Schedule of Capital Operations

Year Ended June 30, 2019

Schedule 4 (Unaudited)

	2019 Budget (Note 17)	2019 Actual			2018 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	1,000,000	2,028,901		2,028,901	1,103,065
Rentals and Leases				-	5,844
Investment Income	66,000		97,994	97,994	73,130
Amortization of Deferred Capital Revenue	7,025,572	7,147,223		7,147,223	6,920,788
Total Revenue	8,091,572	9,176,124	97,994	9,274,118	8,102,827
Expenses					
Operations and Maintenance	1,000,000	2,028,901	22,981	2,051,882	1,103,065
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,632,157	10,927,872		10,927,872	10,460,835
Total Expense	11,632,157	12,956,773	22,981	12,979,754	11,563,900
Capital Surplus (Deficit) for the year	(3,540,585)	(3,780,649)	75,013	(3,705,636)	(3,461,073)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	800,000	2,551,385		2,551,385	3,000,995
Tangible Capital Assets - Work in Progress		151,473		151,473	
Local Capital	639,270		639,270	639,270	574,374
Total Net Transfers	1,439,270	2,702,858	639,270	3,342,128	3,575,369
Other Adjustments to Fund Balances					
Tangible Capital Assets WIP Purchased from Local Capital		3,851,182	(3,851,182)	-	
Total Other Adjustments to Fund Balances		3,851,182	(3,851,182)	-	
Total Capital Surplus (Deficit) for the year	(2,101,315)	2,773,391	(3,136,899)	(363,508)	114,296
Capital Surplus (Deficit), beginning of year		43,497,641	6,341,597	49,839,238	49,724,942
Capital Surplus (Deficit), end of year		46,271,032	3,204,698	49,475,730	49,839,238

School District No. 61 (Greater Victoria)

Tangible Capital Assets
Year Ended June 30, 2019

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,833,717	348,442,105	9,200,377	836,300	367,493	8,681,296	378,361,288
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Other			64,733				64,733
Operating Fund		840,048	518,610	118,912		967,730	2,445,300
Special Purpose Funds			96,668			9,417	106,085
Transferred from Work in Progress		13,931,824	810,398			287,935	15,030,157
	-	14,771,872	1,490,409	118,912	-	1,265,082	17,646,275
Decrease:							
Deemed Disposals			640,547	103,953		978,564	1,723,064
	-	-	640,547	103,953	-	978,564	1,723,064
Cost, end of year	10,833,717	363,213,977	10,050,239	851,259	367,493	8,967,814	394,284,499
Work in Progress, end of year		2,940,900	17,555			4,097	2,962,552
Cost and Work in Progress, end of year	10,833,717	366,154,877	10,067,794	851,259	367,493	8,971,911	397,247,051
Accumulated Amortization, beginning of year		142,668,293	3,127,215	284,337	148,618	3,218,030	149,446,493
Changes for the Year							
Increase: Amortization for the Year		7,907,473	994,558	89,575	73,499	1,862,767	10,927,872
Decrease:							
Deemed Disposals			640,547	103,953		978,564	1,723,064
	-	-	640,547	103,953	-	978,564	1,723,064
Accumulated Amortization, end of year		150,575,766	3,481,226	269,959	222,117	4,102,233	158,651,301
Tangible Capital Assets - Net	10,833,717	215,579,111	6,586,568	581,300	145,376	4,869,678	238,595,750

School District No. 61 (Greater Victoria)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	4,424,780	3,699	-	-	4,428,479
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	4,479,547	367,490		182,296	5,029,333
Deferred Capital Revenue - Other	4,452,087	80,155			4,532,242
Operating Fund	151,473				151,473
Local Capital	3,364,837	376,609		109,736	3,851,182
	<u>12,447,944</u>	<u>824,254</u>	-	<u>292,032</u>	<u>13,564,230</u>
Decrease:					
Transferred to Tangible Capital Assets	13,931,824	810,398		287,935	15,030,157
	<u>13,931,824</u>	<u>810,398</u>	-	<u>287,935</u>	<u>15,030,157</u>
Net Changes for the Year	<u>(1,483,880)</u>	<u>13,856</u>	-	<u>4,097</u>	<u>(1,465,927)</u>
Work in Progress, end of year	<u><u>2,940,900</u></u>	<u><u>17,555</u></u>	-	<u><u>4,097</u></u>	<u><u>2,962,552</u></u>

School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	162,652,248	15,636,335	2,674,861	180,963,444
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions		64,733		64,733
Transferred from Work in Progress	5,586,317	5,035,525	715,148	11,336,990
	<u>5,586,317</u>	<u>5,100,258</u>	<u>715,148</u>	<u>11,401,723</u>
Decrease:				
Amortization of Deferred Capital Revenue	6,379,639	674,332	93,252	7,147,223
	<u>6,379,639</u>	<u>674,332</u>	<u>93,252</u>	<u>7,147,223</u>
Net Changes for the Year	<u>(793,322)</u>	<u>4,425,926</u>	<u>621,896</u>	<u>4,254,500</u>
Deferred Capital Revenue, end of year	<u>161,858,926</u>	<u>20,062,261</u>	<u>3,296,757</u>	<u>185,217,944</u>
Work in Progress, beginning of year	2,241,633	2,115,430	10,971	4,368,034
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Work in Progress	5,029,333	3,825,358	706,884	9,561,575
	<u>5,029,333</u>	<u>3,825,358</u>	<u>706,884</u>	<u>9,561,575</u>
Decrease:				
Transferred to Deferred Capital Revenue	5,586,317	5,035,525	715,148	11,336,990
	<u>5,586,317</u>	<u>5,035,525</u>	<u>715,148</u>	<u>11,336,990</u>
Net Changes for the Year	<u>(556,984)</u>	<u>(1,210,167)</u>	<u>(8,264)</u>	<u>(1,775,415)</u>
Work in Progress, end of year	<u>1,684,649</u>	<u>905,263</u>	<u>2,707</u>	<u>2,592,619</u>
Total Deferred Capital Revenue, end of year	<u>163,543,575</u>	<u>20,967,524</u>	<u>3,299,464</u>	<u>187,810,563</u>

School District No. 61 (Greater Victoria)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2019

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	2,717,570	3,547,430	212,756	-	233,524	6,711,280
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	4,762,204		4,495,871			4,762,204
Provincial Grants - Other					811,218	4,495,871
Other		2,955			5,166	811,218
Investment Income		2,955	4,495,871	-	816,384	8,121
	4,762,204	2,955	4,495,871	-	816,384	10,077,414
Decrease:						
Transferred to DCR - Capital Additions			64,733			64,733
Transferred to DCR - Work in Progress	5,029,333	3,162,910	662,448		706,884	9,561,575
Bylaw Expenditures	2,028,901					2,028,901
	7,058,234	3,162,910	727,181	-	706,884	11,655,209
	(2,296,030)	(3,159,955)	3,768,690	-	109,500	(1,577,795)
Net Changes for the Year	421,540	387,475	3,981,446	-	343,024	5,133,485
Balance, end of year						

Office of the Secretary-Treasurer

School District No. 61 (Greater Victoria)
556 Boleskine Road, Victoria, BC V8Z 1E8
Phone (250) 475-4106 Fax (250) 475-4112

Katrina Stride – Acting Secretary-Treasurer

TO: Audit Committee
FROM: Katrina Stride, Acting Secretary-Treasurer
DATE: September 16, 2019
RE: **2018-2019 Statement of Financial Information**

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, 2019:

- 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 group life insurance premiums.

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.

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, 2018 to June 30, 2019.



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

Schedules as required by

The Financial Information Act

For the period July 01, 2018 to June 30, 2019

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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>	<small>NAME OF SCHOOL DISTRICT</small>	<small>YEAR</small>
61	Greater Victoria	2018-2019
<small>OFFICE LOCATION(S)</small>		<small>TELEPHONE NUMBER</small>
556 Boleskine Road		250-475-3212
<small>MAILING ADDRESS</small>		
556 Boleskine Road		
<small>CITY</small>	<small>PROVINCE</small>	<small>POSTAL CODE</small>
Victoria	BC	V8Z 1E8
<small>NAME OF SUPERINTENDENT</small>		<small>TELEPHONE NUMBER</small>
Shelley Green		250-475-4162
<small>NAME OF SECRETARY TREASURER</small>		<small>TELEPHONE NUMBER</small>
Katrina Stride		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, 2019

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>
	Sept. 23, 2019
<small>SIGNATURE OF SUPERINTENDENT</small>	<small>DATE SIGNED</small>
	Sept. 23, 2019
<small>SIGNATURE OF SECRETARY TREASURER</small>	<small>DATE SIGNED</small>
	Sept. 23, 2019

EDUC. 6049 (REV. 2008/09)

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

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 23, 2019

Katrina Stride
Acting Secretary-Treasurer
September 23, 2019

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

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, 2019**

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, 2019**

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 2018-2019.

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, 2019**

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

ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
DUNCAN, NICOLE	TRUSTEE	\$15,163.36	\$2,677.56
FERRIS, W THOMAS	TRUSTEE	\$23,021.76	\$1,257.73
HENTZE, ANGELA	TRUSTEE	\$15,163.36	\$1,118.64
LEONARD, ELAINE	TRUSTEE	\$22,503.01	\$45.32
LORING-KUHANGA, EDITH	TRUSTEE	\$8,466.67	\$986.05
MCNALLY, DIANE	TRUSTEE	\$22,778.01	\$3,220.08
NOHR, DEBORAH	TRUSTEE	\$7,429.17	\$0.00
ORCHERTON, PEG	TRUSTEE	\$7,429.17	\$0.00
PAINTER, RYAN	TRUSTEE	\$15,163.36	\$3,104.67
PAYNTER, ROB	TRUSTEE	\$22,503.01	\$1,868.03
WATTERS, JORDAN	TRUSTEE, CHAIR	\$24,478.01	\$4,683.41
WHITEAKER, ANN	TRUSTEE, VICE CHAIR	\$23,153.01	\$1,010.44
TOTAL, ELECTED OFFICIALS		\$207,251.90	\$19,971.93

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

NAME	POSITION	REMUNERATION	EXPENSES
ACHEM, JANICE	TEACHER	\$90,270.22	\$0.00
ADAMS, DANA	TEACHER	\$90,153.98	\$0.00
ADAMS, DONALD	TEACHER	\$75,009.98	\$45.00
ADAMS, MIKE	TEACHER	\$92,486.53	\$30.77
ADAMSCHEK, DARLENE	TEACHER	\$77,006.19	\$103.95
ADAMSON, JENNIFER	PRINCIPAL	\$127,701.12	\$2,339.03
AERTS, THOMAS	PRINCIPAL	\$131,274.55	\$3,859.07
ALEXANDER, JEANETTE	SPEECH AND LANGUAGE PATHOLOGIST	\$79,557.31	\$0.00
ALEXANDER, SCOTT	TEACHER	\$91,657.23	\$844.95
ALLEN, RYAN	TEACHER	\$83,615.07	\$122.10
ALLSOPP, JONATHON	TEACHER	\$82,108.43	\$0.00
ALVAREZ, LOUISE	TEACHER	\$82,046.14	\$0.00
ALVERNAZ, CIDALIA	TEACHER	\$82,105.22	\$0.00
AMMON, ROBERT	TEACHER	\$90,254.64	\$0.00
ANDERSON, KELSEY	TEACHER	\$82,161.55	\$0.00
ANDISON, MARGOT	TEACHER	\$82,032.08	\$0.00
ANDREWS, ANASTASIA	TEACHER	\$75,210.30	\$2,217.92
ANDREWS, KENNETH	PRINCIPAL	\$127,910.18	\$1,528.86
ARCHER, NANCY	VICE PRINCIPAL	\$114,731.58	\$1,255.40
ARIS, BRANDON	TEACHER	\$89,388.88	\$91.93
ARMSTRONG, KATHRYN	TEACHER	\$90,194.86	\$269.05
ARNOTT, DAN	TEACHER	\$82,129.48	\$0.00
ASHURST, DAVID	TEACHER	\$90,153.73	\$12.50
ATKINSON, CLAIRE	TEACHER	\$86,855.93	\$0.00
ATKINSON, PETER	TEACHER	\$82,123.76	\$372.60
ATTERBURY, JOHN	TEACHER	\$82,032.08	\$0.00
AWAI, DOUGLAS	TEACHER	\$83,764.43	\$0.00
AWALT, STACEY	TEACHER	\$82,124.11	\$0.00
AYLWARD, TRAVIS	TEACHER	\$79,348.24	\$0.00
BACKHOUSE, DAVID	TEACHER	\$82,123.92	\$205.00
BAGGOTT, MARK	ASSISTANT MANAGER, BUILDING OPERATIONS	\$83,447.25	\$3,373.40
BAILEY, DANA	TEACHER	\$82,123.84	\$0.00
BAINS, GINA	TEACHER	\$82,091.73	\$0.00
BAIRD, TARA	TEACHER	\$89,535.69	\$55.86
BAKER, GARY	TEACHER	\$92,339.09	\$2,185.11
BAKER, KATE	TEACHER	\$80,192.39	\$155.00
BALABUCH, ALLISON	TEACHER	\$90,153.71	\$275.00
BALDWIN, CAROLINE	TEACHER	\$90,138.43	\$430.39
BALL, CHRISTOPHER	TEACHER	\$88,874.32	\$201.00
BALLARD, CORRIE	TEACHER	\$87,588.39	\$0.00
BARKS, JOSHUA	DISTRICT VICE PRINCIPAL, INFORMATION TECHNOLOGY	\$100,906.33	\$7,343.58

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
BARNES, MITCHELL	TEACHER	\$91,685.21	\$14.60
BARSS, TIM	TEACHER	\$98,173.97	\$30.77
BARWIN, ALAN	TEACHER	\$91,390.34	\$91.83
BASI, ROB	TEACHER	\$83,448.63	\$61.05
BAYLIS, LISA	TEACHER	\$82,318.35	\$321.90
BEATTIE, JORDANA	TEACHER	\$79,483.73	\$0.00
BEATTY, RACHELLE	TEACHER	\$88,082.29	\$0.00
BEAUCAGE, DOMINIQUE	TEACHER	\$90,217.93	\$30.00
BEAULAC, CATHERINE	TEACHER	\$79,216.91	\$65.00
BECKNER, PAULINE	TEACHER	\$82,578.74	\$0.00
BEIERMEISTER, HEATHER	TEACHER	\$80,201.76	\$60.00
BELL, JAMES	TEACHER	\$82,032.04	\$0.00
BELL, MAI	TEACHER	\$90,138.42	\$0.00
BELLAGENTE, TANYA	MANAGER, HUMAN RESOURCES	\$84,942.13	\$1,732.66
BELVEDERE, KYLA	TEACHER	\$77,159.12	\$0.00
BENDER, LOIS	PRINCIPAL	\$124,342.77	\$1,320.79
BENDER, SUSANNA	TEACHER	\$85,088.20	\$0.00
BENNETT, WILLO	TEACHER	\$82,124.76	\$60.00
BENSON, HEATHER	TEACHER	\$90,195.04	\$64.49
BENTHAM, CAMELLIA	TEACHER	\$81,192.92	\$29.96
BERRY, JONATHON	TEACHER	\$91,556.12	\$0.00
BERUBE, MARIE-FRANCE	TEACHER	\$83,610.41	\$35.54
BEYER, ALANA	TEACHER	\$81,966.50	\$435.68
BIDNEY, BRUCE	PRINCIPAL	\$131,065.41	\$1,204.75
BIGAM, ABIGAIL	TEACHER	\$90,138.41	\$29.53
BILLINGS, DANIELLE	TEACHER	\$82,129.38	\$0.00
BJORNSON, DANA	TEACHER	\$90,154.18	\$50.00
BLACK, CERI	TEACHER	\$76,592.65	\$0.00
BLAIR, ANDREA	TEACHER	\$91,175.93	\$32.98
BLECIC, KEVIN	TEACHER	\$92,660.71	\$1,796.25
BLOUIN, LORI	TEACHER	\$91,708.71	\$0.00
BOLDT, COLIN	TEACHER	\$88,129.48	\$0.00
BOTTINEAU, MONIQUE	TEACHER	\$77,389.87	\$160.40
BOULDING, SHAWN	PRINCIPAL	\$128,267.02	\$3,318.84
BOULTON, MARY	TEACHER	\$82,109.87	\$0.00
BOULTON, MATTHEW	TEACHER	\$88,045.25	\$1,208.67
BOWDEN, ROBYN	MANAGER, HUMAN RESOURCES	\$77,438.62	\$1,527.60
BOWYER-SMYTH, SHARON	TEACHER	\$90,036.18	\$344.94
BRADLEY, BRIAN	TEACHER	\$83,528.67	\$0.00
BRADSHAW, CELESTE	TEACHER	\$79,234.76	\$0.00
BRADSHAW, TIM	TEACHER	\$85,403.89	\$0.00
BRAID-SKOLSKI, A. HILARY	VICE PRINCIPAL	\$111,788.14	\$959.81
BRAIN, TANI-LAUREEN	TEACHER	\$90,223.89	\$12.12
BRAUN, GILLIAN	PRINCIPAL	\$115,162.04	\$3,552.45
BREMAUD, FREDERIC	TEACHER	\$90,237.49	\$6.54
BRIGIDEAR, KARIAN	VICE PRINCIPAL	\$109,157.94	\$1,237.70
BRISBANE, LISA	TEACHER	\$81,200.89	\$60.00
BROOKER, DEREK	TEACHER	\$90,138.42	\$242.24
BROOKES, KIERSTEN	TEACHER	\$90,155.09	\$0.00
BROWN, MARK	TEACHER	\$89,213.14	\$686.43
BROWN, RHIANNA	TEACHER	\$82,032.08	\$12.50
BRYAN, GARY	TEACHER	\$82,046.32	\$0.00
BUCHANAN, TODD	TEACHER	\$85,632.49	\$656.25
BUCKHAM, TANYA	TEACHER	\$77,049.48	\$0.00
BUCKINGHAM, TRENT	TEACHER	\$82,782.77	\$0.00
BUDGELL, MELINDA	TEACHER	\$80,280.00	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
BUKOWSKI, DESIREE	TEACHER	\$76,851.07	\$0.00
BULLARD, TIMON	TEACHER	\$89,678.17	\$0.00
BUNDON, JESSE	TEACHER	\$83,793.37	\$0.00
BURGERS, SIMON	DISTRICT PRINCIPAL, LANGUAGES & MULTICULTURALISM	\$127,910.18	\$1,128.35
BURLESON, WENDY	TEACHER	\$90,239.32	\$0.00
BUSBY, MAURA	TEACHER	\$90,258.86	\$291.54
BUSCH, KEVIN	TEACHER	\$82,046.19	\$0.00
BUSH, IAN	TEACHER	\$80,187.94	\$0.00
BUTCHER, DOMINIC	TEACHER	\$77,416.38	\$0.00
BUTLER, RICHARD	TEACHER	\$90,153.81	\$769.02
CAIN, SHADRICK	TEACHER	\$91,642.98	\$0.00
CAIRNS, LAURIE	TEACHER	\$88,819.18	\$0.00
CAIRNS, STUART	TEACHER	\$79,451.84	\$302.32
CALDWELL, HAROLD	DISTRICT PRINCIPAL, LEARNING SUPPORT	\$131,274.55	\$5,881.48
CALESTAGNE-MORELLI, ALISON	TEACHER	\$75,297.32	\$0.00
CAMERON, JULIANNE	TEACHER	\$90,153.74	\$0.00
CAMPBELL, BARBARA	TEACHER	\$88,108.50	\$0.00
CAMPBELL, COURTNEY	TEACHER	\$114,687.52	\$1,016.38
CAMPBELL, JEAN	TEACHER	\$78,869.15	\$45.98
CAMPBELL, MARILYN	PRINCIPAL	\$124,342.77	\$349.00
CAMPBELL, SCOTT	TEACHER	\$90,155.80	\$146.05
CAPELLI, GIULIA	TEACHER	\$88,127.30	\$0.00
CARMICHAEL, ALLAN	TEACHER	\$83,630.38	\$1,301.13
CARRETERO, CARMINA	TEACHER	\$78,203.41	\$0.00
CARRICO, PATRICIA	TEACHER	\$82,090.58	\$0.00
CARSON, JEFFREY	TEACHER	\$81,722.83	\$0.00
CARTER, JERRY	TEACHER	\$82,090.47	\$0.00
CARTER, LEESA	TEACHER	\$83,547.45	\$0.00
CASTELLANOS, NICOLE	TEACHER	\$90,138.42	\$0.00
CECH, GINA	TEACHER	\$76,668.71	\$0.00
CHALLIES, MADELEINE	TEACHER	\$85,073.96	\$40.79
CHALUPNIK, PETRA-ANN	TEACHER	\$83,308.48	\$0.00
CHAMBERS, JENNIFER	TEACHER	\$90,434.37	\$7,873.13
CHAN, ALLISON	TEACHER	\$77,508.63	\$0.00
CHAN, AMANDA	VICE PRINCIPAL	\$114,973.44	\$1,835.25
CHAN, NORMA	TEACHER	\$82,090.43	\$0.00
CHAN, SOPHIA	TEACHER	\$82,109.76	\$0.01
CHANT, JULIA	TEACHER	\$86,333.65	\$68.63
CHESSA, JUDITH	TEACHER	\$88,365.62	\$0.00
CHEWPOY, MICHAEL	TEACHER	\$82,129.35	\$0.00
CHIAPPETTA, MARY	TEACHER	\$90,202.49	\$3,461.10
CHOW, DENISE	TEACHER	\$90,202.37	\$0.00
CHRETIEN, DIANNE	VICE PRINCIPAL	\$100,460.89	\$314.11
CHRISTOFF, PATRICK	TEACHER	\$90,153.76	\$0.00
CHRISTY, NORAH-DAWN	TEACHER	\$91,747.48	\$0.00
CICCONI, TERESA	TEACHER	\$89,233.27	\$0.00
CIMON, MIMI	TEACHER	\$82,203.39	\$400.00
CLARK, ALAN	TEACHER	\$90,239.25	\$0.00
CLARK, KEVIN	TEACHER	\$90,239.41	\$0.00
CLEMENTS, OWEN	TEACHER	\$82,046.11	\$0.00
COEY, HEATHER	TEACHER	\$90,153.69	\$346.50
COLANTONIO, SAVERIO	TEACHER	\$90,217.93	\$0.00
COLE, JOHN	TEACHER	\$86,752.46	\$384.44
COLEMAN, DEANNA	TEACHER	\$90,298.10	\$72.12
COLEMAN, M. DANIELLE	TEACHER	\$89,805.42	\$625.00
COLLIE, LAURA	TEACHER	\$81,884.26	\$0.00
COLLINS, AMY	TEACHER	\$76,484.71	\$58.33
COMPANION, DARREN.	TEACHER	\$81,356.29	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
CONDIE, RICHEL	TEACHER	\$89,522.29	\$911.11
CONIBEAR, FRANK	TEACHER	\$97,373.77	\$58.18
CONKIN, SARA	TEACHER	\$84,024.22	\$0.00
COPP, ANNA	TEACHER	\$83,536.79	\$17.70
CORMIER, JASON	TEACHER	\$82,046.23	\$0.00
COTTIER, SUSAN	TEACHER	\$77,685.39	\$0.00
COUGHLIN, CAMMY	PRINCIPAL	\$95,611.12	\$7.47
COULTER, KERRI	TEACHER	\$90,239.35	\$0.00
COUTURE, MICHELLE	TEACHER	\$86,665.56	\$0.00
COWIE, TRACY	TEACHER	\$89,777.83	\$946.45
COX, JENNIFER	VICE PRINCIPAL	\$109,082.65	\$1,707.14
CRAWFORD, ROBERT	TEACHER	\$80,766.25	\$0.00
CRISTANTE, KOLETTE	TEACHER	\$82,123.77	\$0.00
CRLJENKOVIC, CHRISTINA	TEACHER	\$83,536.01	\$0.00
CROCKER, GARY	TEACHER	\$90,202.50	\$23.49
CRUST, LYNN	TEACHER	\$82,046.30	\$0.00
CRYSTAL, TRACEY	TEACHER	\$83,794.25	\$0.00
CULLEN, AUDRA	TEACHER	\$88,045.84	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$91,664.39	\$152.35
CUNNINGHAM, MICHELLE	TEACHER	\$82,046.63	\$590.98
D'ENTREMONT, DARIN	TEACHER	\$82,032.06	\$0.00
DAGG, JODI	TEACHER	\$83,753.47	\$0.00
DAILYDE, PAUL	TEACHER	\$89,301.09	\$43.05
DAILYDE, TONYA	TEACHER	\$78,644.90	\$0.00
DANIELLS, PATRICIA	TEACHER	\$90,198.44	\$657.55
DANN, RONALD	TEACHER	\$90,202.52	\$0.00
DAVIDOV, LATCHEZAR	TEACHER	\$76,225.24	\$275.00
DAVIS, DOUGLAS	TEACHER	\$82,087.32	\$0.00
DAVIS, JEFFREY	DIRECTOR, INTERNATIONAL STUDENT PROGRAM (ISP)	\$147,051.87	\$79,812.49
DAVIS, LESLIE	TEACHER	\$76,846.48	\$21.08
DAVIS, NADINE	TEACHER	\$90,291.50	\$0.00
DE MEDEIROS, ALEXANDER	TEACHER	\$91,730.11	\$257.20
DE VRIES, STEVEN	TEACHER	\$75,481.51	\$14.60
DEBLOIS, SARAH	TEACHER	\$90,260.65	\$0.00
DHALIWAL, NIVTEJ	TEACHER	\$88,239.50	\$0.00
DHILLON, SHANNON	TEACHER	\$76,776.45	\$0.00
DI BIASE, JEANETTE	TEACHER	\$89,693.18	\$0.00
DI CICCIO, JOHN	TEACHER	\$82,032.07	\$0.00
DICKSON, CHRIS	TEACHER	\$83,565.34	\$0.00
DIEMERT RIVERA, RENEE	TEACHER	\$86,001.93	\$0.00
DIETIKER, MARTHA	TEACHER	\$91,605.64	\$19.02
DIGESO, CANDICE	TEACHER	\$86,675.55	\$106.07
DIVOKY, PILAR	SENIOR MANAGER, MARKETING AND STUDENT SUPPORT ISP	\$94,951.11	\$31,492.75
DIXON, MICHELLE	TEACHER	\$81,627.22	\$58.33
DODDS, KELLY	TEACHER	\$81,682.88	\$0.00
DOHERTY, KIRK	TEACHER	\$91,223.52	\$0.00
DORION, CHARLOTTE	TEACHER	\$91,730.10	\$0.00
DOWNING, GREGORY	TEACHER	\$77,947.77	\$0.00
DOYLE, DWAYNE	PRINCIPAL	\$124,342.76	\$949.13
DU PLESSIS, MITCHEL	TEACHER	\$83,668.67	\$97.92
DUCHARME, ROBERT	TEACHER	\$89,151.48	\$0.00
DUNN, SHANNON	TEACHER	\$80,198.81	\$0.00
DUNSTAN, DUANE	TEACHER	\$83,757.00	\$0.00
DURRANCE, DEBBIE	TEACHER	\$83,692.09	\$0.00
DUVAL, ROGER	TEACHER	\$83,580.68	\$0.00
DUYNDAM, JEFFREY	PRINCIPAL	\$119,280.08	\$112.52
EBRAHIM, SHAMEEM	TEACHER	\$82,109.96	\$400.00
EBY, CAROL	TEACHER	\$82,109.92	\$60.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
ECONOMOU, RUTH	TEACHER	\$77,117.58	\$0.00
EDWARDS, SHAWN	TEACHER	\$82,091.01	\$0.00
EGGERT, PETRA	VICE PRINCIPAL	\$112,028.14	\$2,485.93
ELFORD, SARAH	VICE PRINCIPAL	\$109,083.73	\$630.00
ELKIN, LOUISA	TEACHER	\$86,761.98	\$0.00
ELLIOT, MAYLYN	TEACHER	\$91,643.13	\$2,313.70
ELLIOTT, KORRY	TEACHER	\$90,247.62	\$60.00
ELLISON, PETER	TEACHER	\$83,285.44	\$68.63
ELSDON, JOSHUA	TEACHER	\$83,368.22	\$10.60
EMES, MARNIE	TEACHER	\$87,671.35	\$68.63
ENFIELD, SUSAN	TEACHER	\$90,202.48	\$0.00
ENGELBRECHT, EDITH	TEACHER	\$89,520.28	\$0.00
EVANCHIEW, TODD	TEACHER	\$90,235.87	\$0.00
EVANCIO, LAURISSA	TEACHER	\$82,729.81	\$2,403.63
EWALD, HELENA	TEACHER	\$90,223.89	\$6.54
EWART, PAMELA	TEACHER	\$89,757.60	\$105.00
FAHR, JENNIFER	VICE PRINCIPAL	\$105,040.21	\$58.44
FALLAN, KAREN	TEACHER	\$90,153.88	\$0.00
FALLS, PATRICIA	PRINCIPAL	\$131,274.55	\$4,047.62
FAST, RICHARD	TEACHER	\$91,672.93	\$4,147.96
FAWCETT, INGRID	PRINCIPAL	\$124,342.77	\$225.98
FELLMAN, JULIA	VICE PRINCIPAL	\$107,153.28	\$1,451.16
FERGUSON, BRUCE	TEACHER	\$98,740.52	\$0.00
FINLAYSON, ERIN	TEACHER	\$91,556.42	\$0.00
FISCHBACH, SHELLEY	TEACHER	\$97,639.53	\$400.00
FLEET, KATHERINE	TEACHER	\$77,139.80	\$273.99
FLETCHER, KENNETH	TEACHER	\$97,406.82	\$0.00
FOGELKLOU, TONY	TEACHER	\$92,170.57	\$133.34
FORSBERG, RAY	TEACHER	\$83,537.28	\$57.75
FRAMPTON, AARON	TEACHER	\$88,625.70	\$888.24
FRANCESCHINI, DIANE	TEACHER	\$83,750.87	\$0.00
FRASER, ARCHIE	ASSISTANT MANAGER, NETWORK & COMMUNICATIONS	\$76,070.81	\$1,088.80
FRASER, GERRY	TEACHER	\$92,005.35	\$0.00
FRASER, LYNDA	TEACHER	\$81,194.45	\$469.47
FRASER, MICHAEL	TEACHER	\$90,217.91	\$0.00
FREIBERGER, ALIX	TEACHER	\$81,668.93	\$0.00
FRIESE, LONN	TEACHER	\$84,744.42	\$71.85
GAGE, BRYDEN	TEACHER	\$83,793.64	\$47.25
GAGNE, ANGIE	TEACHER	\$83,635.29	\$0.00
GALHON, SANJIV	VICE PRINCIPAL	\$88,025.43	\$318.08
GALWAY, LISA	TEACHER	\$81,761.36	\$262.50
GAME, NANCY	TEACHER	\$82,083.67	\$0.00
GANN, OONAGH LAURA	TEACHER	\$82,032.04	\$0.00
GARDNER, MARIE-CLAIRE	TEACHER	\$83,783.63	\$0.00
GARLAND, EVAN	MANAGER, INFORMATION TECHNOLOGY	\$82,334.16	\$5,577.74
GARRAWAY, BRENT	TEACHER	\$82,046.29	\$389.28
GAUCHER, HEATHER	TEACHER	\$82,111.17	\$0.00
GAUVREAU, CARMEN	PRINCIPAL	\$124,342.77	\$241.83
GEEHAN, JONATHAN	TEACHER	\$78,718.12	\$0.00
GEOGHEGAN, ROBERT	TEACHER	\$80,460.73	\$0.00
GEORGE, ANN	TEACHER	\$90,217.86	\$0.00
GEORGESEN, NATHAN	TEACHER	\$79,102.19	\$0.00
GERBER, RAMY	VICE PRINCIPAL	\$109,082.69	\$1,164.10
GERHARDT, MARK	TEACHER	\$86,680.55	\$115.08
GERHART, AMBER	TEACHER	\$82,046.93	\$0.00
GERMAN, SUSAN	TEACHER	\$81,285.57	\$0.00
GIASSON, GUY	TEACHER	\$81,612.55	\$0.00
GIBSON, MISHA	TEACHER	\$77,560.79	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
GIESBRECHT, CARTER	PRINCIPAL	\$127,701.08	\$1,617.09
GILBERT, JOHN	TEACHER	\$91,556.37	\$33.34
GILLESPIE, JAQUELINE	TEACHER	\$77,046.36	\$0.00
GLEESON, BARBARA	TEACHER	\$77,135.78	\$0.00
GOLDER, MICHAEL	TEACHER	\$80,152.72	\$0.00
GORDON, THOMAS	TEACHER	\$88,674.58	\$0.00
GRAF, LUCINDA	TEACHER	\$90,217.72	\$60.00
GRANT, HEATHER	TEACHER	\$82,090.47	\$0.00
GRANT, NICOLE	TEACHER	\$82,045.79	\$0.00
GRAY, JOHN	TEACHER	\$90,217.68	\$0.00
GREEN, SHELLEY	SUPERINTENDENT OF SCHOOLS	\$191,974.57	\$15,275.26
GREENE, BEN	TEACHER	\$98,942.05	\$143.80
GREENGOE, NICHOLAS	TEACHER	\$82,032.08	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$92,782.82	\$19.93
GREW, CATHERINE	TEACHER	\$90,154.16	\$68.56
GREW, KEITH	TEACHER	\$90,153.72	\$538.25
GRIGOR, KAREN	TEACHER	\$87,851.64	\$0.00
GRINDER, MATTHEW	TEACHER	\$78,292.35	\$50.00
GRONOW, PAUL	TEACHER	\$78,483.03	\$0.00
GUAY, MARIE	TEACHER	\$85,148.89	\$290.59
GUIZZO, MARKO	TEACHER	\$82,124.08	\$0.00
GUTIERREZ, LUCAS	TEACHER	\$82,031.98	\$0.00
GUY, DANI	TEACHER	\$77,049.39	\$0.00
GYBELS, ALLAN	TEACHER	\$82,032.11	\$14.60
HAAS, KIMBERLEY	TEACHER	\$81,824.30	\$14.60
HAIDAR, MICHELLE	VICE PRINCIPAL	\$112,028.13	\$35.97
HALL, LESLIE	TEACHER	\$90,153.98	\$0.00
HALLAM, SALLY	TEACHER	\$81,207.16	\$22.05
HALLETT, TODD	TEACHER	\$81,626.81	\$0.00
HALVERSON, PAMELA	DISTRICT PRINCIPAL, INCLUSIVE LEARNING	\$123,753.26	\$6,051.35
HAMILTON, GRAEME	TEACHER	\$90,238.50	\$19.02
HAMILTON, JULIE	TEACHER	\$83,678.38	\$0.00
HAMLIN, JONATHAN	DISTRICT VICE PRINCIPAL, LEARNING TEAM	\$109,107.68	\$1,917.91
HANSEN, JAMES	DISTRICT PRINCIPAL, LEARNING TEAM	\$124,342.77	\$2,559.89
HARRIS, MURRAY	PRINCIPAL	\$124,342.77	\$3,752.59
HARTE, CINDY	PRINCIPAL	\$124,342.75	\$28.35
HARTLEY, BRADLEY	TEACHER	\$82,151.43	\$0.00
HARVEY, JENNIFER	TEACHER	\$82,124.14	\$0.00
HAVELAAR, NORA	TEACHER	\$90,029.65	\$21.08
HAYES, PAUL	TEACHER	\$76,039.88	\$0.00
HAYMES, CHRISTY	TEACHER	\$82,170.21	\$0.00
HAZELTON, RYAN	TEACHER	\$90,260.72	\$0.00
HEARSEY, BRIDGET	TEACHER	\$86,434.80	\$17.70
HEATHERINGTON, SHAMIM	TEACHER	\$91,693.81	\$0.00
HEBB, LISA	TEACHER	\$90,202.44	\$0.00
HEFFELFINGER, LISA	TEACHER	\$83,060.82	\$11.89
HEISLER, STEPHEN	TEACHER	\$92,880.54	\$0.00
HELM, AARON	TEACHER	\$83,880.66	\$0.00
HENDERSON, KEN	TEACHER	\$90,153.87	\$1,146.24
HENDRA, TANNIS	TEACHER	\$88,108.87	\$0.00
HENDY, JAMES	TEACHER	\$90,153.91	\$0.03
HENRY, TASHA	TEACHER	\$91,733.26	\$1,537.26
HERBERT, SHERRILL	TEACHER	\$82,125.06	\$27.84
HERMANSON, ANDREA	TEACHER	\$89,519.34	\$400.00
HERPERGER, AMY	TEACHER	\$90,260.67	\$60.00
HIBBERT, KATHERINE	TEACHER	\$81,981.09	\$0.00
HIGGINBOTHAM, KAREN	TEACHER	\$90,260.28	\$60.00
HILL, JENNIFER	TEACHER	\$82,130.25	\$27.30

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
HINRICHSEN, CHRISTOPHER	TEACHER	\$76,026.81	\$52.83
HINRICHSEN, PATRICIA	TEACHER	\$82,209.37	\$23.22
HO, JENNIFER	TEACHER	\$90,238.76	\$0.00
HODGINS, HELENA	TEACHER	\$85,048.94	\$60.00
HODGINS, JASON	PROJECT MANAGER, FACILITIES	\$84,835.24	\$2,671.96
HOEFER, ELISE	TEACHER	\$75,060.42	\$0.00
HOFFMAN, ALLYSON	TEACHER	\$90,250.47	\$0.00
HOLOB, WENDY	PRINCIPAL	\$124,342.77	\$5,723.65
HOLSWORTH, JULIE	TEACHER	\$81,175.27	\$242.84
HORTON, DEREK	TEACHER	\$79,334.38	\$160.00
HORTON, LAURA	TEACHER	\$77,970.36	\$87.06
HORWOOD, CHRISTINA	TEACHER	\$79,287.99	\$0.00
HOSOKAWA, JANET	TEACHER	\$80,723.72	\$0.00
HOULDSWORTH, ERIN	TEACHER	\$80,287.40	\$625.00
HOUSTON, MELANIE	SPEECH AND LANGUAGE PATHOLOGIST	\$87,928.51	\$860.20
HOVIS, DAVID	PRINCIPAL	\$124,342.75	\$2,859.94
HOWARD, NELLIE	TEACHER	\$90,153.70	\$0.00
HOWE, CLAYTON	TEACHER	\$83,794.74	\$0.00
HUDSON, AARON	TEACHER	\$82,032.14	\$0.00
HUMENIUK, LAURI	TEACHER	\$90,138.30	\$0.00
HUNT, JANELLE	TEACHER	\$90,138.40	\$60.00
HUNTER, ALIZA	TEACHER	\$83,199.07	\$0.00
HUSTON, WENDY	TEACHER	\$87,931.58	\$0.00
HUYTER, ROSALYNE	TEACHER	\$86,038.42	\$0.00
INGLIS, M. KATHLEEN	TEACHER	\$90,148.24	\$0.00
INGSTRUP, ROSS	TEACHER	\$91,744.35	\$0.00
IRETON ROACH, MARJORIE	TEACHER	\$90,208.09	\$0.00
IRETON, CATHERINE	TEACHER	\$82,123.96	\$0.00
IRISH, WENDY	TEACHER	\$79,410.37	\$0.00
JAMES, CAMERON	TEACHER	\$80,775.65	\$0.00
JAMES, HEIDI	TEACHER	\$90,138.38	\$0.00
JANZEN, BARRY	VICE PRINCIPAL	\$115,210.32	\$3,765.54
JARDINE, DANIEL	TEACHER	\$82,046.18	\$0.00
JENKINS, CHRISTOPHER	TEACHER	\$92,118.40	\$9,464.11
JENSEN, MARNE	ASSOCIATE DIRECTOR, HUMAN RESOURCES	\$98,056.74	\$1,078.25
JENSEN, SELENA	TEACHER	\$90,223.72	\$0.00
JESSE, JOANNE	TEACHER	\$75,497.69	\$0.00
JODOIN, COLLEEN	TEACHER	\$82,036.44	\$0.00
JOHNSON, AMANDA	TEACHER	\$80,611.31	\$0.00
JOHNSON, BRETT	PRINCIPAL	\$124,342.77	\$1,214.33
JOHNSON, JASON	VICE PRINCIPAL	\$133,347.69	\$1,138.30
JOHNSON, LINDSAY	DISTRICT VICE PRINCIPAL, PATHWAYS & PARTNERSHIPS	\$103,996.68	\$5,838.02
JOHNSON, NEAL	TEACHER	\$82,109.94	\$201.75
JOHNSON, SUSIE	TEACHER	\$81,073.65	\$86.72
JOHNSTON, CATHERINE	TEACHER	\$81,864.53	\$68.63
JOHNSTON, PETER	TEACHER	\$82,032.06	\$0.00
JOLLIFFE, PARKER	TEACHER	\$90,140.75	\$0.00
JONES, ALECIA	TEACHER	\$75,341.67	\$0.00
JONES, FIONA	TEACHER	\$82,123.99	\$0.00
JONES, TAMARA	TEACHER	\$89,352.49	\$0.00
JORGENSEN, READ	PRINCIPAL	\$127,002.87	\$4,268.43
JORY, MEGAN	TEACHER	\$89,629.10	\$0.00
JOST, SANDRA	PRINCIPAL	\$117,357.83	\$1,972.90
JUN, SUNG YUN	VICE PRINCIPAL	\$109,140.39	\$2,287.16
JUNG, PAUL	TEACHER	\$90,238.54	\$1,359.75
KARIM, KASSAM	TEACHER	\$96,583.72	\$0.00
KARPES, KATRINKA	TEACHER	\$76,269.11	\$80.00
KARPIAK, CHRISTINE	TEACHER	\$90,153.87	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
KELLY, MARY	TEACHER	\$90,032.92	\$0.00
KENNEDY, MELANIE	TEACHER	\$90,153.88	\$0.00
KENNEL, GLYNNIS	TEACHER	\$88,046.00	\$12.11
KERR, DAWNA	TEACHER	\$82,114.54	\$0.00
KHOSLA, GAUTAM	VICE PRINCIPAL	\$113,253.43	\$1,403.39
KHOSLA, SARAH	VICE PRINCIPAL	\$112,028.14	\$325.04
KIDD, BERNARD	TEACHER	\$82,390.53	\$744.76
KIDD, WENDY	TEACHER	\$90,153.36	\$0.00
KIERNAN, MICHAEL	TEACHER	\$90,223.88	\$0.00
KILPATRICK, KRISTY	TEACHER	\$82,046.17	\$0.00
KIND, CINDY	TEACHER	\$88,046.21	\$309.75
KING, CLAIRE	TEACHER	\$90,138.42	\$125.00
KIRZINGER, EMILY	VICE PRINCIPAL	\$114,973.44	\$1,996.30
KITCHEN, GREG	ASSOCIATE SUPERINTENDENT	\$160,544.14	\$8,021.74
KITTMER, LISA	TEACHER	\$83,128.04	\$175.04
KIVELL, SIOBHAN	TEACHER	\$82,046.24	\$0.00
KOCH, SHAUNEEN	TEACHER	\$84,028.45	\$0.00
KOLEBA, JANE	TEACHER	\$90,154.02	\$82.33
KONING, BERNARD	TEACHER	\$88,114.23	\$0.00
KOSH, JACKIE	TEACHER	\$82,124.07	\$0.00
KOUTOUGOS, CHRISTOPHER	VICE PRINCIPAL	\$115,162.04	\$1,946.96
KREISZ, HEIDI	TEACHER	\$82,050.90	\$35.00
KREMLER, LARA	TEACHER	\$82,046.54	\$36.07
KRUGER, BRIAN	TEACHER	\$88,129.25	\$0.00
KUBICEK, TESSA	TEACHER	\$83,779.51	\$976.93
KUCHER, AMELITA	TEACHER	\$83,565.29	\$219.25
KURTZ, MARIE	TEACHER	\$88,122.39	\$0.00
LACY, DONALD	TEACHER	\$78,126.13	\$0.00
LAIRD, JEFFREY	TEACHER	\$91,657.23	\$19.95
LAM, ROBIN	TEACHER	\$82,131.72	\$0.00
LAMONT, CATHERINE	TEACHER	\$87,866.06	\$375.00
LANCASTER, CINDY	TEACHER	\$90,238.68	\$0.00
LANGSTON, JANET	VICE PRINCIPAL	\$109,082.69	\$2,684.53
LANSDALL, SEAN	TEACHER	\$77,153.80	\$15.75
LAROCQUE, JEFFREY	TEACHER	\$77,562.60	\$0.00
LEDET, RAYMOND	VICE PRINCIPAL	\$100,497.23	\$1,953.70
LEDUC, RHONDA	TEACHER	\$90,218.99	\$125.95
LEE, JACOB	TEACHER	\$79,268.33	\$0.00
LEE, MICHELLE	TEACHER	\$81,975.52	\$0.00
LEE, WINNIE	TEACHER	\$88,714.02	\$1,597.18
LEMON, ALEX	TEACHER	\$92,770.85	\$0.00
LENO, LAURA	TEACHER	\$82,138.16	\$0.00
LEROY, CLODAGH	SPEECH AND LANGUAGE PATHOLOGIST	\$79,893.34	\$228.27
LEVESQUE, GABRIEL	TEACHER	\$91,172.26	\$0.00
LEVINSON, TAMI	TEACHER	\$84,009.64	\$4,657.47
LIDDELL, RACHEL	TEACHER	\$81,875.42	\$441.34
LIDSTONE, MARIANNE	TEACHER	\$81,685.77	\$0.00
LIENARD-BOISJOLI, BYRON	TEACHER	\$88,049.84	\$25.00
LILYHOLM, ROBERT	TEACHER	\$83,121.07	\$30.77
LIM, TERRENCE	TEACHER	\$78,173.63	\$100.00
LINDSAY, SHONA	TEACHER	\$77,258.74	\$153.40
LINDSETH, IAN	TEACHER	\$83,521.53	\$0.00
LINNELL, DEBORAH	TEACHER	\$82,032.08	\$0.00
LITSTER, JONATHAN	SENIOR MANAGER, MARKETING AND STUDENT SUPPORT ISP	\$89,626.21	\$19,054.11
LOUGHTON, JACQUELINE	TEACHER	\$90,154.01	\$0.00
LOUKES, JEFFREY	TEACHER	\$90,153.58	\$252.83
LUNDGREN, KRISTEN	TEACHER	\$82,123.90	\$0.00
LUNT, FIONA	TEACHER	\$82,032.09	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
LUTNER, JULIE	DIRECTOR OF FINANCE, BUDGETS AND FINANCIAL REPORTING	\$116,446.99	\$5,548.04
LUTSCH, AARON	TEACHER	\$75,710.50	\$0.00
MACDONALD, SUZANNE	TEACHER	\$90,162.97	\$68.63
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$127,910.18	\$2,216.38
MACISAAC, MELANIE	TEACHER	\$90,138.43	\$2,052.61
MACKENZIE, CAROLINE	TEACHER	\$83,614.86	\$0.00
MACKENZIE, TREVOR	TEACHER	\$75,313.10	\$0.00
MACLENNAN, JACQUELINE	TEACHER	\$88,788.96	\$0.00
MADDERN, METTHEA	TEACHER	\$90,262.90	\$0.00
MAI, ANNEMARIE	VICE PRINCIPAL	\$109,113.44	\$3,585.01
MAILHIOT, DALE	TEACHER	\$97,373.15	\$0.00
MALLORY, DIANNE	TEACHER	\$78,245.30	\$0.00
MALLORY, DOUGLAS	TEACHER	\$83,097.74	\$21.08
MANN, STEPHANIE	TEACHER	\$87,681.13	\$0.00
MANNING, PAULA	TEACHER	\$90,164.13	\$913.27
MARCHANT, DANA	DISTRICT BEHAVIOURAL CONSULTANT	\$79,367.59	\$4,568.72
MARCHI, JEFF	TEACHER	\$90,309.04	\$0.00
MARGETTS, MARLA	PRINCIPAL	\$124,342.77	\$1,822.50
MARLEY, EMMA	VICE PRINCIPAL	\$112,555.10	\$246.62
MARTA, LISA	TEACHER	\$82,031.98	\$0.00
MARTA, STEPHEN	TEACHER	\$82,031.95	\$314.88
MARTENS, ANETTE	TEACHER	\$80,776.40	\$45.00
MARTIN, JENNIFER	TEACHER	\$90,239.29	\$299.00
MASINI, DAVID	TEACHER	\$82,090.48	\$0.00
MASON, CHELSEA	TEACHER	\$80,985.95	\$87.18
MATHESON, GAYLE	TEACHER	\$82,097.78	\$23.22
MATHIAS, EMILY	TEACHER	\$75,355.98	\$0.00
MATHIS, JENNIFER	TEACHER	\$85,188.90	\$67.84
MAWHINNEY, MELISSA	TEACHER	\$90,260.68	\$58.33
MAXWELL, AARON	VICE PRINCIPAL	\$112,028.11	\$1,441.68
MAXWELL, KWYN	TEACHER	\$81,861.37	\$0.00
MAY, FIONA	TEACHER	\$91,291.75	\$0.00
MAZZA, MICHAEL	TEACHER	\$89,957.21	\$27.30
MCBURNEY, NITA	EXECUTIVE ASSISTANT TO THE SUPERINTENDENT OF SCHOOLS	\$83,152.02	\$1,949.07
MCCARTNEY, LEANNE	TEACHER	\$88,045.72	\$51.06
MCCARTNEY, SEAN	DISTRICT PRINCIPAL, INCLUSIVE LEARNING	\$127,701.08	\$7,055.65
MCCOY, LESLEY	PRINCIPAL	\$124,342.77	\$80.93
MCCREESH, TIMOTHY	VICE PRINCIPAL	\$109,082.70	\$219.45
MCDIARMID, JESSICA	TEACHER	\$77,265.02	\$157.85
MCDONALD, CHRIS	TEACHER	\$81,178.54	\$0.00
MC GEE, KATRINA	TEACHER	\$85,779.44	\$0.00
MCINTOSH, GWYNETH	TEACHER	\$87,689.70	\$58.33
MCKAY, BEVERLY	TEACHER	\$92,148.22	\$0.00
MCKAY, MARTHA	TEACHER	\$88,030.96	\$0.00
MCKEAN, ALEXIS	TEACHER	\$91,675.11	\$103.92
MCKEAN, DANIEL	TEACHER	\$89,538.10	\$96.91
MCKEND, ALISON	TEACHER	\$78,646.25	\$0.00
MCLAREN, GRAHAM	TEACHER	\$82,127.12	\$160.00
MCLAUGHLIN, SARAH	TEACHER	\$88,084.19	\$0.00
MCMMASTER, ELIZABETH	VICE PRINCIPAL	\$112,193.06	\$279.19
MCMILLAN, DANNY	TEACHER	\$82,046.25	\$81.40
MCTAVISH-HAHN, LAURA	TEACHER	\$85,045.32	\$21.08
MCVIE, ELAINE	PRINCIPAL	\$124,342.77	\$126.48
MEAD, KATHY	TEACHER	\$81,194.84	\$0.00
MEADOWS, ALLISON	TEACHER	\$83,451.77	\$78.33
MEILLEUR, MARGO	TEACHER	\$88,045.48	\$0.00
MELDRUM, EDWARD	TEACHER	\$82,124.01	\$40.75
MELVIN, S ELLEN	TEACHER	\$91,621.43	\$21.08

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
MICHAEL, MORGANE	TEACHER	\$77,192.83	\$0.00
MITCHELL, GORDON	PRINCIPAL	\$127,910.18	\$483.80
MITCHELL, JEFFREY	PRINCIPAL	\$124,342.77	\$242.37
MITCHELL, JOANNE	ABORIGINAL COUNSELLOR	\$79,686.61	\$512.05
MITCHELL, NATALIA	TEACHER	\$82,046.22	\$0.00
MIX, LAURA	TEACHER	\$78,230.96	\$194.25
MONTGOMERY, DONNA	TEACHER	\$90,153.89	\$50.27
MOORE, ALISSA	VICE PRINCIPAL	\$114,973.43	\$1,303.50
MOORE, AUDREY	TEACHER	\$87,942.08	\$0.00
MOORE, MARY	TEACHER	\$84,304.62	\$1,164.35
MOORE, MONIQUE	TEACHER	\$82,031.86	\$3,776.30
MOORE, WILLIAM	TEACHER	\$91,783.66	\$70.75
MOREAU, JOYCE	TEACHER	\$90,153.60	\$0.00
MOREAU, LEAH	PRINCIPAL	\$129,423.55	\$2,106.00
MORRELL, AMANDA	TEACHER	\$90,217.94	\$0.00
MORRIS, JAMES	DIRECTOR OF FACILITIES SERVICES	\$113,352.98	\$3,625.04
MORRIS, MICHAEL	TEACHER	\$88,030.91	\$0.00
MORRISON, JESSIE	TEACHER	\$75,993.30	\$58.33
MORSON, MICHELLE	TEACHER	\$90,295.76	\$0.00
MOWAT, CAROL	TEACHER	\$82,046.28	\$60.00
MULLEN, CLARE	TEACHER	\$82,032.13	\$0.00
MUNOZ, ERICKA	TEACHER	\$82,203.38	\$830.24
MUNRO, NATALIE	TEACHER	\$82,745.68	\$0.00
MURPHY, TIM	PRINCIPAL	\$109,082.72	\$618.54
MURPHY, WANDA	TEACHER	\$81,177.90	\$261.86
MURRAY, CHRISTIAN	TEACHER	\$82,074.62	\$0.00
MURRAY, PAMELA	TEACHER	\$87,931.89	\$90.00
MYKYTE, REINE	TEACHER	\$90,089.63	\$900.00
MYLES, SUNNY	TEACHER	\$90,245.07	\$13.00
NAST, RYAN	TEACHER	\$90,260.67	\$12.11
NAUGHTON, NADINE	PRINCIPAL	\$124,533.08	\$1,668.21
NAULT, LAURA	TEACHER	\$89,725.23	\$0.00
NEAL, BRYAN	TEACHER	\$85,220.56	\$273.52
NELSON, CATHARINE	TEACHER	\$82,256.76	\$67.84
NEUDORF, SHERRI	TEACHER	\$82,046.28	\$0.00
NEWELL, DAVID	TEACHER	\$91,165.94	\$12.50
NICKERSON, CAREY	DISTRICT VICE PRINCIPAL, LEARNING TEAM	\$109,082.71	\$4,553.92
NICOLSON, JOANNE	TEACHER	\$82,112.29	\$0.00
NIGH, CHERYL	TEACHER	\$97,374.16	\$0.00
NOLAN, JAIME	TEACHER	\$83,016.61	\$12.50
NORDSTROM, MARIA	TEACHER	\$81,316.21	\$19.68
NORRIS, AARON	VICE PRINCIPAL	\$114,973.46	\$2,632.86
NUGENT, F. JOY	VICE PRINCIPAL	\$109,082.79	\$3,029.90
NYHAN, KELLY	TEACHER	\$82,123.68	\$61.85
O'CONNOR, BRENNNA	PRINCIPAL	\$124,342.77	\$690.69
O'CONNOR, KATHERINE	TEACHER	\$79,804.25	\$66.68
O'DORNAN, SHARON	SPEECH AND LANGUAGE PATHOLOGIST	\$87,577.09	\$502.16
O'KEEFE, MARCY	TEACHER	\$82,045.83	\$0.00
O'RYAN, JENNIFER	TEACHER	\$90,153.70	\$0.00
OHL, JENNY	TEACHER	\$83,095.92	\$58.33
OLAFSON, TOVE	TEACHER	\$80,198.32	\$82.08
ONUMA, JODY	TEACHER	\$90,245.27	\$0.00
ORAAS, KAREN	TEACHER	\$90,138.42	\$66.68
ORME, GEOFFREY	TEACHER	\$90,223.76	\$265.08
OTTENBREIT, SUSAN	VICE PRINCIPAL	\$109,082.67	\$817.64
OWEN, JASON	TEACHER	\$82,031.99	\$0.00
OWEN, LISA	TEACHER	\$80,806.95	\$0.00
PAAS, MELANIE	VICE PRINCIPAL	\$114,973.43	\$1,636.03

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
PALERMO, LENA	TEACHER	\$83,756.54	\$66.68
PANTALEO, PAUL	TEACHER	\$84,631.67	\$66.68
PARIS, JOSEE	PRINCIPAL	\$117,357.83	\$1,788.33
PARKER, AARON	PRINCIPAL	\$131,274.55	\$444.75
PARKER, CHRISTOPHER	TEACHER	\$82,046.33	\$0.00
PARKER, ROB	PRINCIPAL	\$127,910.18	\$610.58
PARKINSON, DONNA	TEACHER	\$83,625.12	\$2,081.50
PARLEE, JENNIFER	TEACHER	\$76,349.09	\$0.00
PARMAR, HERVINDER	MANAGER, ACCOUNTING	\$83,039.42	\$4,426.34
PARRY, MEGAN	TEACHER	\$81,707.85	\$0.00
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$109,082.69	\$3,352.67
PEDDIE, MEGAN	TEACHER	\$90,268.54	\$200.00
PELLETIER, CHRISTINA	VICE PRINCIPAL	\$104,923.09	\$2,047.69
PENNEL, EDWARD	DIRECTOR, INFORMATION TECHNOLOGY	\$143,329.94	\$9,884.33
PERRY, NAOMI	TEACHER	\$84,489.83	\$120.62
PETERSON, ALISON	TEACHER	\$90,260.67	\$275.00
PETLEY-JONES, JACK	TEACHER	\$77,046.69	\$0.00
PETROVIC, SHANNON	TEACHER	\$82,109.94	\$0.00
PHILLIPS, JODI	TEACHER	\$82,222.11	\$0.00
PICARD, JANET	TEACHER	\$77,565.64	\$0.00
PICK, RENEE	PRINCIPAL	\$124,342.77	\$648.82
PIERIK, TINA	PRINCIPAL	\$131,059.69	\$2,799.78
PIGGOTT, CAROLINE	TEACHER	\$82,046.42	\$60.00
PILLAY, KOGIE	TEACHER	\$88,443.52	\$0.00
PIRRITANO, MICHAEL	SOFTWARE DEVELOPER/BUSINESS ANALYST, ITL	\$75,735.64	\$50.00
PITE, AARON	TEACHER	\$82,129.37	\$0.00
PITRE, GREGORY	TEACHER	\$89,587.36	\$70.83
PITRE, PHILLIP	VICE PRINCIPAL	\$115,162.04	\$3,681.99
PLINT, VIVIAN	TEACHER	\$81,794.49	\$126.68
POHL, BRENDA	TEACHER	\$91,643.64	\$666.72
POLLITT, SEAN	TEACHER	\$79,818.54	\$0.00
POMMELET, COLLEEN	TEACHER	\$82,126.01	\$194.25
PONCHET, THIERRY	TEACHER	\$83,172.64	\$0.00
POPOVIC, DARINKA	TEACHER	\$91,232.84	\$66.68
PORTER, ERIN	TEACHER	\$87,542.60	\$30.77
PORTER, LINDSAY	TEACHER	\$76,657.32	\$47.25
POSTLE, MELANIE	PRINCIPAL	\$113,423.23	\$317.96
POULAIN, LOUIS	TEACHER	\$82,104.16	\$0.00
POULIN, HELENE	TEACHER	\$82,347.10	\$375.00
POWELL, LORRAINE	TEACHER	\$88,817.36	\$443.18
POWELL, SEAN	PRINCIPAL	\$127,910.18	\$4,304.83
POY, GREGORY	TEACHER	\$91,540.55	\$0.00
PRATT, ROSANNE	TEACHER	\$81,628.47	\$29.53
PRENDERGAST, KAREN	TEACHER	\$82,096.42	\$96.07
PRESTON, JOYCE	TEACHER	\$90,199.06	\$55.00
PRETTY, BRETT	TEACHER	\$88,030.61	\$0.00
PREVOST, CATRIN	TEACHER	\$75,461.79	\$792.50
PRIBILSKY, SUE	TEACHER	\$81,628.09	\$0.00
PRICE, STEVEN	TEACHER	\$93,470.97	\$260.93
PRUNKL, KERRI	TEACHER	\$82,055.08	\$17.70
PSAILA, KEITH	TEACHER	\$82,104.57	\$12.50
PSAILA, LYNDA	TEACHER	\$82,122.87	\$0.00
PUCKETT, MELISSA	TEACHER	\$84,974.38	\$2,406.11
PUGH, ALISON	TEACHER	\$89,699.68	\$0.00
PULLAN, MIILA	TEACHER	\$86,971.07	\$128.63
QUAST, BRADY	TEACHER	\$100,029.96	\$0.00
QUAST, JEREMY	TEACHER	\$97,357.72	\$0.00
RACANSKY, BETH	TEACHER	\$82,941.29	\$410.47

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
RACANSKY, PETER	TEACHER	\$82,104.42	\$0.00
RAIMBAULT, ROGER	TEACHER	\$90,216.91	\$0.00
RAJA GABAGLIA, SANDRA	TEACHER	\$80,049.49	\$0.00
RATSOY, CARL	TEACHER	\$88,030.64	\$0.00
RAVENHILL, DAVID	TEACHER	\$83,493.53	\$374.92
RAWSON, DENVER	TEACHER	\$81,345.67	\$0.00
RAYNOR-ATTERBURY, MOIRA S	TEACHER	\$90,839.64	\$0.00
REID, KARI	TEACHER	\$89,270.84	\$58.33
REINTJES, MIKKI	TEACHER	\$90,138.43	\$58.34
RELF, JANA	VICE PRINCIPAL	\$109,082.72	\$567.60
REMPPEL, SUSAN	TEACHER	\$89,308.51	\$0.00
RENAULT, RICHARD	MANAGER, BUILDING OPERATIONS	\$100,237.18	\$4,550.20
RESIDE, SARA	TEACHER	\$79,334.36	\$172.49
REYNOLDS, C. SEAN	TEACHER	\$90,260.92	\$0.00
RICHARDSON, ANDREW	TEACHER	\$82,032.10	\$0.00
RICHARDSON, DONNA	TEACHER	\$90,138.42	\$68.63
RICHEY, M. TRAVIS	TEACHER	\$90,140.83	\$0.00
RIMEK, JANINE	TEACHER	\$78,316.03	\$0.00
RIMMER, KELLY	TEACHER	\$83,535.87	\$0.00
ROBERTS, ANITA	TEACHER	\$88,243.70	\$6.54
ROBERTS, COLIN	ASSOCIATE SUPERINTENDENT	\$156,057.09	\$6,592.61
ROBERTS, LAURINDA	TEACHER	\$81,262.82	\$0.00
ROBERTS, LEILANI	TEACHER	\$82,133.72	\$0.00
ROBERTS, VICKI	VICE PRINCIPAL	\$114,732.60	\$562.17
ROBINSON, AXEL	TEACHER	\$75,875.94	\$72.45
ROBINSON, TRISH	TEACHER	\$90,154.06	\$0.00
ROLSTON, CHERYL	VICE PRINCIPAL	\$109,083.44	\$1,398.38
ROMPHF, CINDY	TEACHER	\$90,153.58	\$14.61
ROSENBERG, PETER	TEACHER	\$80,781.62	\$0.00
ROSS, ARTHUR	TEACHER	\$90,153.62	\$15.60
ROSS, BEVERLEY	TEACHER	\$82,046.10	\$0.00
ROSS, DARLENE	TEACHER	\$91,643.48	\$0.00
ROSS, JEREMY	TEACHER	\$81,697.96	\$67.83
ROSS, LINDSAY	TEACHER	\$86,469.61	\$183.75
ROSS, PADDY	TEACHER	\$82,046.70	\$0.00
ROSS, TANYA	TEACHER	\$83,019.11	\$2,501.00
ROSSATO, LOREDANA	TEACHER	\$82,032.06	\$0.00
ROUECHE, JOANNA	TEACHER	\$82,185.93	\$0.00
ROUX, FRANCOISE	TEACHER	\$90,217.55	\$0.00
RUD, LANA	TEACHER	\$82,046.41	\$840.37
RUTHERFORD, SCOTT	TEACHER	\$83,614.63	\$12.98
SACKER-VAN GESSEL, ROBIN	TEACHER	\$90,150.51	\$0.00
SAKIYAMA, DALE	TEACHER	\$82,124.00	\$0.00
SAMUELSON, SCOTT	TEACHER	\$90,260.68	\$0.00
SANBORN, ANDREA	TEACHER	\$83,634.29	\$175.00
SANCHEZ, ANGELA	TEACHER	\$80,299.44	\$0.00
SANDERSON, CINDY	PRINCIPAL	\$124,342.77	\$1,521.53
SANSCHAGRIN, JENNIFER	TEACHER	\$83,620.04	\$0.00
SAPSFORD, BARBARA	VICE PRINCIPAL	\$95,485.45	\$39.11
SAPSFORD, PAUL	TEACHER	\$88,112.18	\$0.00
SARTON, KATHLEEN	TEACHER	\$82,046.34	\$0.00
SCALAPINO, LISA	DISTRICT PSYCHOLOGIST	\$95,534.80	\$365.48
SCHAEFER, JEFFREY	TEACHER	\$89,778.33	\$0.00
SHELLENBERG, CRAIG	DISTRICT PRINCIPAL, ABORIGINAL CULTURE AND CURRICULUM	\$124,342.77	\$4,723.87
SCHIPPERS, MARK	TEACHER	\$90,223.71	\$0.00
SCHLAPPNER, CARRIE	VICE PRINCIPAL	\$112,028.13	\$495.04
SCHNEIDER, JONATHAN	TEACHER	\$92,894.92	\$0.00
SCHROEDER, TODD	TEACHER	\$82,030.81	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
SCHURING, MEGAN	TEACHER	\$82,156.28	\$0.00
SCHWAB, J CLARK	TEACHER	\$90,381.32	\$0.00
SCHWARZ, RENE	TEACHER	\$82,124.00	\$21.73
SCIGLIANO, FRANK	TEACHER	\$89,086.24	\$58.33
SCIGLIANO, LUCIANO	PRINCIPAL	\$128,051.11	\$1,027.10
SCOTT, JENNIFER	VICE PRINCIPAL	\$109,081.81	\$346.80
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$81,875.79	\$0.00
SEABERG, MICHA	VICE PRINCIPAL	\$98,188.36	\$47.19
SEABERG, VICKY	TEACHER	\$90,153.99	\$0.00
SENESE, JANE	TEACHER	\$82,032.68	\$0.00
SHANNON, LIA	TEACHER	\$82,046.17	\$0.00
SHARP, DEANNE	TEACHER	\$89,678.18	\$0.00
SHEFFER, LOUISE	DISTRICT PRINCIPAL, LEARNING TEAM	\$131,274.55	\$6,040.34
SHEFFER, MICHAEL	TEACHER	\$82,090.49	\$3,745.62
SHEMILT, SUSAN	TEACHER	\$77,049.48	\$529.47
SHERRINGTON, JENNIFER	TEACHER	\$77,395.77	\$0.00
SHERSTOBITOFF, TAMMY	PRINCIPAL	\$124,174.77	\$922.92
SHI, ZIHAN	SENIOR MANAGER, MARKETING AND STUDENT SUPPORT ISP	\$84,358.27	\$21,373.38
SHIAU, HENRY	TEACHER	\$84,142.19	\$0.00
SHIRES, ANDREW	TEACHER	\$83,521.49	\$67.83
SHLAKOFF, LYNN	TEACHER	\$83,615.15	\$658.54
SHORTREED, DAVID	DISTRICT VICE PRINCIPAL, LEARNING TEAM	\$112,211.58	\$2,025.55
SHORTT, CHARMINE	TEACHER	\$82,046.39	\$0.00
SHORTT, DAVID	TEACHER	\$82,045.95	\$133.73
SHRUBSOLE, DEREK	TEACHER	\$89,773.39	\$217.63
SHYPITKA, BRENDA	TEACHER	\$81,737.99	\$0.00
SIHOTA, MENA	TEACHER	\$79,797.29	\$0.00
SIMMONDS, KATHLEEN	VICE PRINCIPAL	\$109,082.75	\$668.75
SIMONSON, ERIC	TEACHER	\$88,263.93	\$70.79
SIMPSON, CORRINA	TEACHER	\$78,853.38	\$0.00
SITAR, ISTVAN	TEACHER	\$85,628.98	\$25.41
SIVERTSON, GREG	TEACHER	\$82,046.47	\$0.00
SKINNER, ANDREA	TEACHER	\$75,129.29	\$284.44
SKWAROK, JAMES	TEACHER	\$82,281.25	\$0.00
SMITH, CHRISTINE	TEACHER	\$91,673.41	\$0.00
SMITH, JOLENE	TEACHER	\$85,409.29	\$58.33
SMITH, SANDY	TEACHER	\$81,875.20	\$592.46
SMITH, SCOTT	PRINCIPAL	\$124,342.76	\$3,262.87
SMITH, SUSAN	TEACHER	\$88,030.62	\$58.33
SMITH, W DARREN	TEACHER	\$90,153.90	\$0.00
SNOW, JOANNA	PRINCIPAL	\$124,342.77	\$596.14
SOLECKI, SUSANNA	TEACHER	\$81,526.94	\$43.05
SOLES, JIM	ASSOCIATE DIRECTOR, FACILITIES SERVICES - MAJOR CAPITAL	\$121,471.27	\$1,406.80
SOMERS, EDWARD	TEACHER	\$90,153.84	\$573.48
SORENSEN, JODI	TEACHER	\$89,233.11	\$0.00
SPAHAN, FRANCINE	TEACHER	\$82,124.17	\$342.63
SPARROW, DENISE	TEACHER	\$81,626.71	\$60.00
SPICER, KEVIN	TEACHER	\$97,239.02	\$0.00
SPRAY, TIM	TEACHER	\$91,657.24	\$64.95
SPRIGG, RICHARD	TEACHER	\$94,248.08	\$17.01
SRAN, STEVE	TEACHER	\$81,690.50	\$0.00
STAGG, LESLIE	TEACHER	\$86,611.21	\$816.54
STAPLES, MATTHEW	TEACHER	\$85,110.78	\$19.71
STAR, MICHAEL	TEACHER	\$87,646.59	\$0.00
STEAD, NICOLE	TEACHER	\$88,046.02	\$0.00
STEEVES, NICOLE	TEACHER	\$90,153.60	\$0.00
STEVENS, MANDY	TEACHER	\$90,239.41	\$0.00
STEVENS, RYAN	TEACHER	\$88,045.75	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
STEVENS, SHELLEY	TEACHER	\$82,124.11	\$60.00
STEVENSON, PAUL	VICE PRINCIPAL	\$114,907.71	\$21.44
STRIDE, KATRINA	ASSOCIATE SECRETARY-TREASURER	\$140,959.08	\$3,236.42
STRONG, NICOLE	TEACHER	\$88,864.62	\$0.00
SUTTON, TRENA	TEACHER	\$81,448.62	\$0.00
SWAN, LINDSAY	VICE PRINCIPAL	\$109,082.69	\$1,216.73
SZATMARY, STEVE	TEACHER	\$82,760.35	\$47.92
TAGGART, AMY	TEACHER	\$86,762.27	\$0.00
TAGGART, ROXANNE	TEACHER	\$91,657.24	\$19.95
TAGHAOUSSI, MARC	TEACHER	\$88,128.94	\$0.00
TAUSON, AL	TEACHER	\$82,093.07	\$0.00
TAYLOR, BARBARA	VICE PRINCIPAL	\$109,082.66	\$363.32
TAYLOR, W. JUSTIN	MANAGER, BUILDING MAINTENANCE	\$88,593.67	\$6,217.50
TESSEMAKER, JOCELYN	TEACHER	\$82,046.47	\$0.00
TETRAULT, LISE	TEACHER	\$90,195.06	\$0.00
TEVAARWERK, KATHERINE	TEACHER	\$89,971.09	\$111.68
THATCHER, GORDON	TEACHER	\$89,533.35	\$0.00
THEIM, SUSAN	TEACHER	\$82,046.22	\$0.00
THOMAS, SCOTT	PRINCIPAL	\$124,342.77	\$284.11
THOMAS-BOOTH, ERICA	TEACHER	\$82,987.64	\$0.00
THOMPSON, DONNA	PRINCIPAL	\$115,162.04	\$836.89
THOMPSON, JULIA	TEACHER	\$90,496.25	\$63.68
THOMPSON, MIKE	TEACHER	\$76,610.03	\$0.00
THOMPSON, N. LAUREN	TEACHER	\$82,143.53	\$0.00
THOMPSON, THOMAS	PRINCIPAL	\$124,342.77	\$3,403.61
THORNBUR, SARAH	TEACHER	\$86,673.99	\$144.60
THORNTON, KEELY	TEACHER	\$81,857.09	\$14.60
THURBIDE, CAMERON	TEACHER	\$80,858.11	\$0.00
TISSARI, JANET	TEACHER	\$88,046.10	\$0.00
TOMPKINS, MARYLOU	TEACHER	\$90,153.98	\$92.40
TRAN, STEPHANE	TEACHER	\$76,566.73	\$67.83
TREBLE, JENNIFER	TEACHER	\$89,803.82	\$0.00
TREGEAR, KARINE	TEACHER	\$76,625.62	\$0.00
TRENCHARD, LEANN	TEACHER	\$100,051.06	\$0.00
TRINH, AI	TEACHER	\$90,153.98	\$0.00
TROFIMUK, MARYANNE	PRINCIPAL	\$125,839.53	\$30.00
TROZZO, CINDY	TEACHER	\$82,032.10	\$44.52
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERATIONAL STUDENT PROGRAM	\$125,215.10	\$32,841.31
TURNBULL, THOMAS	TEACHER	\$82,758.55	\$581.01
TYRRELL, RACHELLE	TEACHER	\$79,716.37	\$0.00
VAN MOLL, ERIC	TEACHER	\$81,709.01	\$0.00
VANAKKER, MARK	TEACHER	\$82,148.37	\$342.63
VARGAS, DAVID	TEACHER	\$82,032.07	\$0.00
VERHAGEN, MICHAEL	TEACHER	\$81,626.51	\$792.50
VINGO, MICHELLE	TEACHER	\$88,110.91	\$0.00
VISTISEN-HARWOOD, MARNI	MANAGER, CAPITAL PLANNING AND IMPLEMENTATION	\$86,665.47	\$795.30
VITALE, WILLIAM	TEACHER	\$88,257.08	\$9,268.06
VRANJES, TOMO	TEACHER	\$91,639.30	\$0.00
WALASEK, JASON	TEACHER	\$87,862.76	\$68.63
WALKER, OMDREA	TEACHER	\$85,045.38	\$0.00
WALKER, ROSS	MANAGER, CAPITAL PLANNING AND IMPLEMENTATION	\$89,301.60	\$586.85
WALLACE, SEAN	TEACHER	\$91,556.11	\$25.41
WALMAN, ASHLEY M.	TEACHER	\$79,108.87	\$200.00
WALSH, MARK	SECRETARY-TREASURER	\$176,302.29	\$15,388.37
WALSH-ANSTEY, MICHELLE	TEACHER	\$80,424.59	\$0.00
WALT, DANA	TEACHER	\$79,334.35	\$0.00
WALTON, CAROL	TEACHER	\$93,542.75	\$1,218.58
WANLESS, JENNIFER	TEACHER	\$80,188.01	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
WARDLE, TANYA	TEACHER	\$89,693.54	\$197.05
WARRENDER, CONNIE	TEACHER	\$90,153.98	\$400.00
WATSON, BRENT	TEACHER	\$86,019.56	\$0.00
WATT, ZOE	SPEECH AND LANGUAGE PATHOLOGIST	\$79,672.29	\$7,235.71
WAUTHY, JAMES	TEACHER	\$82,046.82	\$33.25
WEAR, LARA	TEACHER	\$90,138.50	\$0.00
WEAVER, JEFFERY	TEACHER	\$90,260.77	\$109.78
WEHNER, DENISE	VICE PRINCIPAL	\$109,082.70	\$8,170.19
WEIR, HEATHER	TEACHER	\$83,880.64	\$0.00
WEISSIG, LEANNE	TEACHER	\$87,201.30	\$0.00
WELBY, SEAN	TEACHER	\$82,046.22	\$593.76
WELSH, ELIZABETH	ALLIED SPECIALIST	\$88,495.78	\$0.00
WEST, ALISON	TEACHER	\$81,178.54	\$0.01
WEST, GWYNETH	TEACHER	\$81,445.76	\$0.00
WESTBY, LEOLA	TEACHER	\$82,104.70	\$0.00
WESTCOTT, STEPHEN	TEACHER	\$82,046.33	\$0.00
WESTERGARD, CHERYL	TEACHER	\$92,015.25	\$697.40
WESTON, JOHN	TEACHER	\$88,578.93	\$219.00
WESTON, SHELLEY	TEACHER	\$82,129.28	\$0.00
WHEELER, STEWART	TEACHER	\$91,643.08	\$451.61
WHITFIELD, WILLIAM	TEACHER	\$82,328.14	\$173.80
WHITTEN, DEBORAH	DEPUTY SUPERINTENDENT	\$175,288.23	\$13,720.81
WIGNALL, CHRISTOPHER	TEACHER	\$89,519.45	\$0.00
WIGNALL, JENNIFER	TEACHER	\$93,104.75	\$21.08
WILLIAMS, ALAN	TEACHER	\$82,046.16	\$70.75
WILLIAMS, JESSICA	TEACHER	\$78,552.59	\$0.00
WILLIAMS, LYNDA	TEACHER	\$88,114.14	\$0.00
WILLIAMSON, LAUREN	TEACHER	\$75,905.91	\$60.00
WILSON, CHRISTINA	TEACHER	\$82,036.39	\$0.00
WILSON, DOUGLAS	TEACHER	\$82,097.93	\$0.00
WILTON, DEANNA	TEACHER	\$82,124.19	\$0.00
WINKLER, SARAH	VICE PRINCIPAL	\$109,082.69	\$726.61
WOLSAK, JUSTINE	TEACHER	\$81,633.13	\$0.00
WOOD, SHAWNA	TEACHER	\$90,153.89	\$60.00
WOODLAND, JUDITH	TEACHER	\$79,823.91	\$0.00
WORSLEY, HARRISON	TEACHER	\$82,104.58	\$0.00
WRIGHT, COREY	TEACHER	\$87,008.62	\$19.95
WRIGHT, SARA	TEACHER	\$83,190.67	\$21.08
YARR, TRACY	TEACHER	\$89,770.04	\$0.00
YEARWOOD, LYNN	MANAGER, PAYROLL & BENEFITS	\$93,156.50	\$3,245.94
YOUNG, DAVID	TEACHER	\$90,138.41	\$55.80
ZUMACH, KIMBERLY	TEACHER	\$90,260.66	\$67.83
TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000		\$75,391,749.38	\$650,748.07
TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS		\$92,057,379.47	\$345,033.39
TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS		\$167,449,128.85	\$995,781.46
CONSOLIDATED TOTAL - REMUNERATION PAID		\$167,656,380.75	\$1,015,753.39
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN			\$9,070,713.64

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
4REFUEL CANADA LP	\$30,540.25
A & A INSTALLATIONS INC	\$64,069.51
AAA REBAR ONLY LTD	\$52,608.26
ACCURATE SCREEN + GRATING	\$30,438.17
ACME SUPPLIES LTD	\$480,725.46
ACTION DOOR SERVICE INC	\$28,185.47
ALPHA ROOFING & SHEET METAL LTD	\$75,967.50
ALPINE GROUP	\$31,967.05
AMAZON.CA	\$298,159.21
AMERESCO CANADA INC	\$71,368.50
ANDREW SHERET LTD.	\$354,825.32
ANIXTER CANADA INC	\$27,291.07
APPLE CANADA INC	\$129,094.27
ARCHIE JOHNSTONE PLUMBING & HEATING	\$185,013.43
ARI FINANCIAL SERVICES T46163	\$281,285.05
ASCA OFFICE SOLUTIONS	\$61,330.42
AVI-SPL CANADA LTD	\$33,168.59
BARAGAR ENTERPRISES LTD	\$77,518.35
BARTLE & GIBSON CO LTD	\$180,769.18
BARTLETT TREE EXPERTS	\$81,427.95
BC COUNCIL FOR INTERNATIONAL EDUCATION	\$30,000.00
BC FERRIES	\$71,179.84
BC HYDRO & POWER AUTHORITY	\$1,904,697.53
BC TRANSIT	\$28,828.53
BCSTA	\$69,086.20
BELTON BROTHERS STRUCTURAL MOVERS	\$65,763.68
BOLEN BOOKS LTD	\$46,521.25
BRAD COOK'S HI-PERFORMANCE HOCKEY	\$77,175.00
BRADLEY SHUYA ARCHITECT INC	\$436,129.27
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$402,837.95
CAMOSUN COLLEGE	\$416,335.99
CANADIAN HAZ-MAT ENVIRONMENTAL	\$35,362.95
CANWEST MECHANICAL INC	\$207,724.51
CDN TIRE STORE	\$53,935.19
CHARTER TELECOM INC	\$120,113.25
COAST COMMUNICATIONS AND PUBLIC AFFAIRS INC	\$32,016.14
COASTAL INSTALLATIONS (PREFAB)	\$41,804.70
COLUMBIA FIRE & SAFETY LTD	\$32,914.23
COLUMBIA INDUSTRIAL SUPPLIES	\$41,332.02
COMMISSIONAIRES	\$26,733.98
COMMITTEE FOR CHILDREN, THE	\$77,268.68
CONTI ELECTRONICS LTD	\$246,046.88
CONVOY SUPPLY - VICTORIA	\$63,602.36
CORP OF THE CITY OF VICTORIA	\$491,200.57
CORP OF THE DISTRICT OF OAK BAY	\$33,391.18
CORP OF THE DISTRICT OF SAANICH	\$254,787.23
COSTCO WHOLESALE	\$114,468.20
CRESCENT BEACH PUBLISHING	\$89,004.38
DENBOW	\$43,446.50
DOLLARAMA	\$31,728.49
DOWNS CONSTRUCTION	\$36,464.32
DRYCO BUILDING SUPPLIES	\$25,322.47
E B HORSMAN & SON HEAD OFFICE	\$37,871.86
E C S ELECTRICAL	\$29,904.90
ECCO HEATING PRODUCTS	\$28,528.34
EDTECHTEAM CANADA LTD	\$29,925.00
EDU VICTORIA AGENCY LTD	\$54,258.75
EDUCAN INSTITUTIONAL FURNITURE	\$102,952.03

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
EECOL ELECTRIC LTD	\$48,313.43
EMCO CORPORATION	\$92,082.51
ENERGY TECHNOLOGY PRODUCTS LTD	\$78,366.02
ENVIRO-VAC	\$31,668.47
ESCRIBE SOFTWARE LTD	\$36,400.00
ESQUIMALT NATION	\$46,818.00
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,065,272.17
FBM CANADA GSD INC	\$40,555.16
FINNING (CANADA)	\$33,437.70
FLYNN CANADA LIMITED	\$793,691.12
FOLLETT SCHOOL SOLUTIONS INC	\$36,599.07
FOOD FOR THOUGHT CATERING LTD	\$46,774.65
FORBO FLOORING CANADA CORP	\$97,071.03
FORT MODULAR	\$379,872.15
FORTISBC ENERGY	\$599,397.46
FRIESENS	\$40,440.40
FUSION PIPE SOLUTIONS INC	\$135,082.50
FUTUREBOOK PRINTING, INC	\$39,387.25
G.R. PEARKES CENTRE	\$28,280.44
GARDEN CITY TRANSPORTATION LTD	\$249,898.24
GARDEN CITY TREE AND LANDSCAPE	\$41,118.00
GARRAWAY, GARY	\$25,628.31
GESCAN ELECTRICAL DISTRIBUTORS	\$29,777.03
GORDON FOOD SERVICES	\$73,423.37
HABITAT SYSTEMS INCORPORATED	\$128,164.04
HARRIS & COMPANY	\$41,117.25
HCMA ARCHITECTURE + DESIGN	\$502,904.87
HDR/CEI ARCHITECTURE ASSOCIATE	\$407,318.16
HEATHERBRAE BUILDERS CO LTD	\$6,430,905.03
HEROLD ENGINEERING LIMITED	\$35,437.50
HOME LUMBER & BUILDING	\$134,809.11
HOMWOOD HEALTH INC	\$48,442.80
HOT HOUSE PIZZA	\$41,787.35
HOULE ELECTRIC LIMITED	\$107,793.60
IBM CANADA LTD	\$46,240.02
INLAND KENWORTH PARTNERSHIP	\$125,179.31
INNOV8 DIGITAL SOLUTIONS INC	\$565,183.40
ISLAND ASPHALT LIMITED	\$88,317.15
ISLAND BLUEPRINT CO LTD	\$34,638.04
ISLAND ENVIRONMENTAL HEALTH & SAFETY	\$107,139.34
ISLAND KEY COMPUTER LTD	\$849,834.95
ISLAND TEMPERATURE CONTROLS	\$35,150.23
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$99,522.78
JOSTENS	\$108,760.85
KERR CONTROLS INC	\$160,874.59
KEV SOFTWARE INC	\$169,397.21
KMBR ARCHITECTS PLANNERS INC	\$51,285.03
KMS TOOLS & EQUIPMENT LTD	\$153,570.74
LEADERS INTERNATIONAL EXECUTIVE SEARCH	\$87,928.27
LEHIGH MATERIALS	\$65,929.85
LONDON DRUGS	\$33,654.00
LONG & MCQUADE LIMITED	\$153,845.96
LUMBERWORLD OPERATIONS LTD	\$249,984.05
LUND, MARKETA	\$30,770.53
LVISSAA	\$80,218.92
MACNUTT ENTERPRISES LTD	\$83,897.51
MATTHEWS STORE FIXTURES & SHELIVING	\$56,339.11
MAXIUM-CONVEX DEVELOPMENTS	\$31,879.86

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
MCGREGOR & THOMPSON HARDWARE	\$154,190.41
MICHAELS #3501	\$33,374.39
MILLER THOMSON LLP	\$39,715.43
MINISTER OF FINANCE	\$53,062.23
MINISTER OF FINANCE C/O CLIMATE ACTION SECRETARIAT	\$120,566.25
MONK OFFICE SUPPLY LTD	\$624,223.76
MORNEAU SHEPELL LTD	\$86,959.95
MUNICIPAL PENSION PLAN	\$3,685,550.08
MUNROS BOOKSTORE LTD	\$41,103.96
MUSIC THEATRE INTERNATIONAL	\$30,189.40
NELSON EDUCATION LTD	\$133,541.83
OAK BAY WATER DEPT	\$60,807.39
OCEAN CONCRETE (VICTORIA)	\$62,455.64
OUT OF THE BLUE DESIGNS	\$202,968.99
PACIFIC BLUE CROSS	\$4,003,370.15
PACIFIC COAST FIRE EQUIPMENT	\$26,390.44
PACIFIC CONTROLS LIMITED	\$30,016.61
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	\$35,671.25
PACIFIC PAINT (BENJAMIN MOORE PAINT)	\$60,187.53
PALADIN SECURITY SYSTEMS LTD	\$60,588.85
PALADIN TECHNOLOGIES	\$36,797.16
PANAGO	\$55,943.57
PARKER JOHNSTON INDUSTRIES LTD	\$273,133.88
PARKLAND REFINING (BC) LTD	\$180,870.80
PASSION SPORTS	\$109,405.31
PCM CANADA	\$58,556.64
PLAYSTED SHEET METAL LTD	\$174,563.56
PML PROFESSIONAL MECHANICAL LTD	\$51,409.42
POWERSCHOOL CANADA ULC	\$196,450.44
PRINT ADVANTAGE MARKETING	\$25,827.97
PUBLIC EDUCATION BENEFITS TRUST	\$1,780,603.89
READ JONES CHRISTOFFERSEN LTD	\$50,400.00
REAL CANADIAN WHOLESALE CLUB	\$72,273.07
REAL CDN SUPERSTORE	\$48,956.22
RED DOOR.CA	\$91,358.35
REIMER HARDWOODS LTD	\$57,861.19
REMOVAL REMEDIATION LTD	\$43,308.00
REVENUE SERVICES OF BRITISH COLUMBIA	\$1,292,382.00
REVENUE SERVICES OF BRITISH COLUMBIA - ISP STUDENTS	\$13,537.50
RICHELIEU HARDWARE LTD	\$38,962.33
RIVERS LAWN & GARDEN MAINTENANCE	\$183,332.63
ROB TOURNOUR MASONRY LTD	\$29,400.00
ROCKY POINT ENGINEERING LTD	\$191,966.27
ROSLYN GOLDNER LAW CORPORATION	\$37,075.92
RUN DLJ TELECOM INC	\$27,602.38
SAANICH WATER DEPARTMENT	\$383,196.20
SAMUEL, SON & CO., LIMITED	\$25,338.02
SAVE ON FOODS	\$74,641.53
SCHOLASTIC BOOK FAIRS	\$47,940.23
SCHOLASTIC CANADA LTD	\$35,692.00
SCHOOL DISTRICT #23 (CENTRAL OKANAGAN)	\$28,360.19
SCHOOL DISTRICT #63 (SAANICH)	\$79,752.20
SCHOOL HOUSE TEACHING SUPPLIES	\$39,027.02
SCHOOLHOUSE PRODUCTS INC	\$92,983.17
SCHOOLSPEC	\$53,993.65
SHELL ENERGY NORTH AMERICA (CA	\$569,645.91
SINCLAIR SUPPLY	\$38,945.95

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

**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
SLEGG LUMBER LTD	\$27,456.96
SOFTCHOICE LP	\$99,934.62
SONGHEES FIRST NATION	\$150,878.67
SPARKER CONSTRUCTION LTD	\$211,528.12
SRD CONTROLS INC	\$59,656.57
STANTEC CONSULTING LTD	\$44,100.00
STAPLES STORE #64	\$58,961.46
STEPHEN MCNICHOLLS CONSULTING	\$43,732.50
SUB STOP SHOP	\$27,657.34
SUBWAY	\$53,943.31
SUNNY AIR DUCT CLEANING	\$29,242.50
SWING TIME DISTRIBUTORS	\$43,258.88
SYSCO VICTORIA INC	\$36,187.76
TAPESTRY MUSIC	\$28,781.98
TAYLOR, BRUCE	\$28,972.01
TEACHERS PENSION PLAN	\$14,882,999.20
TEAM SALES	\$47,713.68
TECH MECHANICAL LTD	\$34,352.85
TECHNICAL SAFETY BC	\$54,097.51
TELUS	\$162,138.86
TELUS MOBILITY INC	\$223,903.48
TEXTHELP	\$30,161.25
THE HOME DEPOT #7074	\$31,181.69
THINK COMMUNICATIONS INC	\$236,317.76
THINKSPACE - ARCHITECTURE	\$117,437.76
THIRDWAVE BUS SERVICES	\$697,324.86
THRIFTY FOODS	\$184,354.38
THYSSENKRUPP VICTORIA	\$46,213.12
TITAN SPORT SYSTEMS	\$244,123.74
TORO STEEL BUILDINGS INC	\$105,911.68
TOWER FENCE PRODUCTS	\$73,428.12
TROY LIFE & FIRE SAFETY	\$47,333.62
TRUFFLES CATERING	\$681,942.12
UNITECH CONSTRUCTION MANAGEMENT	\$175,550.14
UNITED ENGINEERING LIMITED	\$51,853.95
UNITED LIBRARY SERVICES INC	\$52,943.74
UNITED RENTALS INC	\$60,446.08
UNIVERSITY OF VICTORIA	\$70,381.88
UPANUP STUDIOS	\$34,142.26
UPPER CANADA FOREST PRODUCTS LTD	\$31,765.36
VAN ISLE CONTAINER SALES & RENTALS	\$59,823.77
VANCOUVER ISLAND HEALTH AUTHORITY	\$538,106.68
VANCOUVER PUBLIC EDUCATION ALLIANCE CORP	\$56,117.25
VANCOUVER SCHOOL BOARD	\$42,017.64
VILLAGES PIZZA	\$64,955.47
WAL-MART	\$70,392.38
WASTE MANAGEMENT OF CANADA CORP	\$207,942.69
WESCO DISTRIBUTION-CANADA INC	\$189,259.59
WEST UNIFIED COMMUNICATIONS	\$41,470.52
WESTERN EQUIPMENT LTD	\$27,718.75
WHITE SPOT	\$34,538.43
WILSONS TRANSPORTATION LTD	\$301,309.23
WORKSAFE BC	\$1,147,886.27
WSP CANADA INC	\$27,933.07
X10 NETWORKS	\$127,449.46
YMCA-YWCA OF VANCOUVER ISLAND	\$49,779.46
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$62,389,434.79

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

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

<u>NAME OF INDIVIDUAL, FIRM OR CORPORATION</u>	<u>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</u>
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	<u>\$8,070,070.85</u>
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	<u><u>\$70,459,505.64</u></u>

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2019**

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:			
Remuneration	\$ 167,656,381		
Employee expenses	1,015,753		
Employer portion of Employment Insurance Contributions and Canada Pension Plan	9,070,714		
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 177,742,848	
Schedule of Payments for the Provision of Goods and Services		70,459,506	
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		\$ 248,202,353	

FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$200,846,476		
Trust Fund Expenditures	31,265,132		
Capital Fund Expenditures	18,209,249		
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		\$250,320,857	
DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		\$ (2,118,504)	

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.

Office of the Superintendent

Shelley Green - Superintendent

TO: The Board of Education
FROM: Shelley Green, Superintendent of Schools
RE: Superintendent's Report
DATE: September 23, 2019

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
 - Audit Committee

- Additional Meetings and Events
 - Braefoot Elementary
 - BCSSA Summer Leadership Academy
 - CUPE382
 - CUPE 947
 - District Leadership Meeting
 - Essential Practices of Cybersecurity Engagement
 - Generative Dialogue/Coaching
 - GVTA
 - International Student Program
 - Media Training
 - Professional Relations Committee (GVTA)
 - Secretary-Treasurer Hiring Process
 - Special Board Meeting – Boundary Review
 - Strategic Planning & Good Governance Meetings
 - TOC District Orientation
 - Tri-District Superintendents Meeting
 - VPVPA

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.

Office of the Superintendent

Deb Whitten – Deputy Superintendent

To: Board of Education
From: Deb Whitten, Deputy Superintendent
Date: September 23, 2019
RE: **Anaphylaxis Aggregate Report**

As per Regulation 5141.21 *Anaphylaxis*, Principals report information on each anaphylactic incident to the Board of Education via the Superintendent in aggregate form using the School Protection Program Incident Report.

As such, there were two anaphylactic incidents reported during the 2018-2019 school year.

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Office of the Superintendent

Shelley Green - Superintendent

TO: The Board of Education

FROM: Shelley Green, Superintendent of Schools

RE: **Trustees' Questions**

DATE: September 23, 2019

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.

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.

TO: Board of Education
FROM: Katrina Stride, Acting Secretary-Treasurer
DATE: September 23, 2019
RE: **Monthly Report**

The purpose of this memo is to update the Board on some of the activities of the Secretary-Treasurer's office since the June Board meeting.

- Meetings with community partners to renew joint-use and lease agreements
- Meeting with BCPSEA
- Fiscal year-end
- Financial audit
- Strategic planning and governance meetings
- Meetings with municipal partners on SJ Burnside and Vic High projects
- eSCRIBE training and implementation
- Staffing Committee meetings
- Audit Committee meeting
- Boundary Review Team meeting

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