



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

*Schedules as required by*

# **The Financial Information Act**

*For the period July 01, 2020 to June 30, 2021*

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2021**

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

**CONTENTS**

	<u>Page(s)</u>
A. Approval of Statement of Financial Information.....	1
B. Management Report.....	2
C. Schedule of Debts .....	3
D. Schedule of Guarantee and Indemnity Agreements.....	4
E. Schedule of Remuneration and Expenses.....	5-23
F. Statement of Severance Agreements.....	24
G. Schedule of Payments for the Provision of Goods and Services....	25-30
H. Comparison of Scheduled Payments to the Audited Financial Statements .....	31
I. School District Audited Financial Statements	



Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
61	Greater Victoria	2020-2021
OFFICE LOCATION(S)	TELEPHONE NUMBER	
556 Boleskine Road	250-475-3212	
MAILING ADDRESS		
556 Boleskine Road		
CITY	PROVINCE	POSTAL CODE
Victoria	BC	V8Z 1E8
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Deb Whitten		250-475-4162
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER
Kim Morris		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, 2021

for School District No. 61 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
[REDACTED]	Sept. 27, 2021
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
[REDACTED]	Sept. 27, 2021
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
[REDACTED]	Sept. 27, 2021

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2021**

**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)



Deb Whitten  
Interim Superintendent of Schools  
September 27, 2021



Kim Morris  
Secretary-Treasurer  
September 27, 2021



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2021**

**SCHEDULE OF DEBTS**

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2021**

**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, 2021**

**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	\$24,234.36	\$783.82
FERRIS, W THOMAS	TRUSTEE	\$24,234.36	\$258.83
HENTZE, ANGELA	TRUSTEE	\$24,234.36	\$802.06
LEONARD, ELAINE	TRUSTEE, VICE CHAIR	\$25,146.86	\$258.83
MCNALLY, DIANE	TRUSTEE	\$24,234.36	\$258.83
PAINTER, RYAN	TRUSTEE	\$24,234.36	\$764.84
PAYNTER, ROB	TRUSTEE	\$24,234.36	\$639.41
WATTERS, JORDAN	TRUSTEE, CHAIR	\$27,234.36	\$594.60
WHITEAKER, ANN	TRUSTEE	\$24,834.36	\$258.82

**TOTAL, ELECTED OFFICIALS**

**\$222,621.74      \$4,620.04**

**EMPLOYEES, OTHER THAN ELECTED OFFICIALS**

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

NAME	POSITION	REMUNERATION	EXPENSES
ABBOTT, HANNAH	TEACHER	\$81,011.62	\$53.61
ACHTEM, JANICE	TEACHER	\$96,110.17	\$0.00
ADAMS, DANA	TEACHER	\$96,039.56	\$84.68
ADAMS, JARED	TEACHER	\$93,515.67	\$65.62
ADAMS, MIKE	TEACHER	\$97,502.91	\$0.00
ADAMS, TANYA	TEACHER	\$87,405.19	\$0.00
ADAMSCHEK, DARLENE	TEACHER	\$77,503.29	\$0.00
ADAMSON, JENNIFER	VICE PRINCIPAL	\$131,068.69	\$18.11
AERTS, THOMAS	PRINCIPAL	\$140,719.88	\$265.40
ALBACH, ASHLEIGH	TEACHER	\$88,702.98	\$40.54
ALBISTON, CAROLINE	TEACHER	\$78,687.54	\$146.08
ALEXANDER, JEANETTE	ALLIED SPECIALIST	\$83,926.50	\$646.75
ALEXANDER, SCOTT	TEACHER	\$97,502.89	\$64.50
ALEXANDER, SHARI	TEACHER	\$87,401.97	\$0.00
ALLEN, RYAN	TEACHER	\$89,069.09	\$0.00
ALLEYN, KARLEY	TEACHER	\$76,664.81	\$54.31
ALLOWAY, ESTHER	TEACHER	\$75,816.47	\$0.00
ALLSOPP, JONATHON	TEACHER	\$87,456.47	\$0.00
ALMQUIST, ERICKA	TEACHER	\$96,040.62	\$0.00
ALVAREZ, LOUISE	TEACHER	\$87,400.75	\$0.00
ALVERNAZ, CIDALIA	TEACHER	\$93,875.61	\$105.29
AMMON, ROBERT	TEACHER	\$96,144.24	\$0.00
ANDERSON, DANIELLE	TEACHER	\$82,806.53	\$223.98
ANDERSON, KELSEY	TEACHER	\$96,170.45	\$194.63
ANDISON, MARGOT	TEACHER	\$87,393.06	\$0.00
ANDREWS, KENNETH	PRINCIPAL	\$137,143.48	\$220.18
ARCHER, NANCY	VICE PRINCIPAL	\$123,447.73	\$395.41
ARIS, BRANDON	TEACHER	\$97,588.28	\$0.00
ARNOTT, DAN	TEACHER	\$87,505.78	\$0.00
ASHURST, DAVID	TEACHER	\$96,039.53	\$19.30
ASKEW, COURTNEY	ADVISOR, HUMAN RESOURCES	\$92,606.91	\$0.00
ATCHISON, DEBORA	TEACHER	\$76,463.18	\$0.00
ATKINSON, PETER	TEACHER	\$87,472.52	\$0.00
ATTERBURY, JOHN	TEACHER	\$87,386.47	\$29.60
AWAI, DOUGLAS	TEACHER	\$89,114.55	\$0.00
AWALT, STACEY	TEACHER	\$81,375.54	\$100.00
AYLWARD, TRAVIS	TEACHER	\$89,761.48	\$0.00
AZZONI, CELESTINA	TEACHER	\$87,547.49	\$0.00
BACKHOUSE, DAVID	TEACHER	\$75,030.51	\$0.00
BADDELEY, GILLIAN	TEACHER	\$86,080.07	\$0.00
BAGGOTT, MARK	MANAGER, BUILDING OPERATIONS	\$110,318.03	\$240.00
BAILEY, DANA	TEACHER	\$87,495.96	\$0.00
BAINS, GINA	TEACHER	\$84,186.52	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
BAKER, DARRYL	MECHANICAL FOREMAN	\$77,984.16	\$128.29
BAKER, GARY	TEACHER	\$98,096.14	\$0.00
BAKER, KATE	TEACHER	\$87,520.12	\$169.89
BALABUCH, ALLISON	TEACHER	\$96,039.34	\$13.77
BALDWIN, CAROLINE	TEACHER	\$96,023.93	\$219.50
BALL, CHRISTOPHER	TEACHER	\$95,834.08	\$2.00
BALLARD, CORRIE	TEACHER	\$93,794.26	\$0.00
BARBER, DANA	TEACHER	\$80,194.28	\$0.00
BARBER, JENNIFER	TEACHER	\$79,343.17	\$340.87
BARKS, JOSHUA	DISTRICT VICE PRINCIPAL, INFORMATION TECHNOLOGY	\$116,065.02	\$892.27
BARMBY, GREGORY	TEACHER	\$79,424.79	\$300.00
BARTLE, DARLANA	TEACHER	\$77,583.47	\$99.31
BARWIN, ALAN	TEACHER	\$97,572.53	\$13.78
BASI, ROB	TEACHER	\$97,518.87	\$9.00
BATHURST-HUNT, REBECCA	TEACHER	\$85,524.00	\$210.52
BAYLY, LAURIE	TEACHER	\$89,850.38	\$56.45
BEATTY, RACHELLE	TEACHER	\$95,363.17	\$15.09
BEAUCAGE, DOMINIQUE	TEACHER	\$96,118.21	\$0.00
BECKNER, PAULINE	TEACHER	\$93,794.21	\$0.00
BEDELL, JULIE	TEACHER	\$81,554.63	\$0.00
BEIERMEISTER, HEATHER	TEACHER	\$93,796.96	\$0.00
BELANGER, ELIZABETH	TEACHER	\$96,183.98	\$54.31
BELANGER, SOPHIE	TEACHER	\$75,325.83	\$45.00
BELL, MAI	TEACHER	\$96,023.92	\$0.00
BELLAGENTE, TANYA	MANAGER, HUMAN RESOURCES	\$102,086.04	\$1,150.63
BELVEDERE, KYLA	TEACHER	\$88,986.88	\$5.06
BENDER, LOIS	PRINCIPAL	\$133,568.87	\$3.29
BENDER, SUSANNA	TEACHER	\$96,039.48	\$0.00
BENNETT, WILLO	TEACHER	\$87,127.66	\$0.00
BENTHAM, CAMELLIA	TEACHER	\$87,400.96	\$0.00
BENTON, DANIELLE	TEACHER	\$83,861.55	\$119.94
BERGERON, TODD	TEACHER	\$93,419.23	\$0.00
BERRY, JONATHAN	TEACHER	\$97,518.78	\$0.00
BERUBE, MARIE-FRANCE	TEACHER	\$88,938.71	\$11.39
BEYER, ALANA	TEACHER	\$87,400.66	\$0.00
BIDNEY, BRUCE	PRINCIPAL	\$140,719.88	\$294.91
BIGAM, ABIGAIL	TEACHER	\$96,023.90	\$0.00
BILLINGS, DANIELLE	TEACHER	\$91,352.15	\$0.00
BIRD, MAGGIE	TEACHER	\$81,760.65	\$35.29
BJORNSON, DANA	TEACHER	\$97,366.58	\$0.00
BLACK, CERI	TEACHER	\$87,505.69	\$0.00
BLACK, GABRIEL	TEACHER	\$77,565.20	\$0.00
BLACK, TRENA	TEACHER	\$96,144.22	\$233.00
BLAZKOW, BREENA	TEACHER	\$83,907.98	\$0.00
BLECIC, KEVIN	TEACHER	\$96,039.40	\$2,083.90
BLOUIN, LORI	TEACHER	\$97,690.78	\$0.00
BLUNDON, PATRICIA	ALLIED SPECIALIST	\$83,958.54	\$190.00
BOLDT, COLIN	TEACHER	\$93,896.56	\$0.00
BORICH, PAUL	TEACHER	\$79,882.36	\$345.50
BOTTINEAU, MONIQUE	TEACHER	\$87,547.64	\$0.00
BOUCHER, JOHANNE	TEACHER	\$78,763.11	\$45.00
BOULDING, SHAWN	PRINCIPAL	\$138,208.61	\$3,536.93
BOULTON, MATTHEW	TEACHER	\$91,238.32	\$3.29
BOUTHILLIER, SHELBY	TEACHER	\$77,636.03	\$0.00
BOWDEN, ROBYN	MANAGER, HUMAN RESOURCES	\$93,617.64	\$110.00
BOWEN, ALEXANDER	TEACHER	\$80,460.10	\$0.00
BOWYER-SMYTH, SHARON	TEACHER	\$96,624.04	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
BRACH RICHEY, LAUREL	TEACHER	\$75,703.19	\$0.00
BRADLEY, BRIAN	TEACHER	\$88,939.69	\$14.41
BRADSHAW, CELESTE	TEACHER	\$85,886.41	\$19.23
BRADSHAW, TIM	TEACHER	\$87,471.95	\$11.39
BRAID-SKOLSKI, HILARY	VICE PRINCIPAL	\$120,312.25	\$1,199.00
BRAIN, TANI	TEACHER	\$96,128.64	\$138.99
BRATZER, COLLEEN	TEACHER	\$87,423.74	\$0.00
BRAUN, GILLIAN	PRINCIPAL	\$133,284.12	\$112.74
BREMAUD, FREDERIC	TEACHER	\$96,142.46	\$0.00
BRERETON, KRISTINA	TEACHER	\$78,663.74	\$181.82
BRIGIDEAR, KARIAN	VICE PRINCIPAL	\$117,176.00	\$84.68
BRISBANE, LISA	TEACHER	\$87,401.61	\$54.31
BROOKER, DEREK	TEACHER	\$97,594.72	\$0.00
BROOKES, KIERSTEN	TEACHER	\$96,980.06	\$0.00
BROWN, HEATHER	VICE PRINCIPAL	\$113,701.01	\$567.98
BROWN, MARK	TEACHER	\$95,542.99	\$68.14
BROWN, RHIANNA	TEACHER	\$87,386.63	\$40.54
BRYAN, GARY	TEACHER	\$93,797.19	\$0.00
BUCHAN, JAMES	TEACHER	\$96,023.93	\$0.00
BUCHANAN, TODD	TEACHER	\$96,039.92	\$0.00
BUCHMANN, NATALIE	TEACHER	\$75,821.60	\$0.00
BUCKHAM, TANYA	TEACHER	\$91,241.44	\$0.00
BUCKINGHAM, ELISHA	TEACHER	\$81,384.13	\$0.00
BUCKINGHAM, TRENT	TEACHER	\$87,495.87	\$0.00
BUDGELL, MELINDA	TEACHER	\$77,398.16	\$56.45
BUKOWSKI, DESIREE	TEACHER	\$77,142.39	\$0.00
BULLARD, TIMON	TEACHER	\$97,321.70	\$0.00
BUNDON, JESSE	TEACHER	\$96,154.68	\$0.00
BURGERS, SIMON	DISTRICT PRINCIPAL, DISTRICT TEAM	\$137,143.49	\$74.06
BURLESON, WENDY	TEACHER	\$91,153.37	\$0.00
BURREN, JAMES	TEACHER	\$76,042.92	\$0.00
BUSBY, MAURA	TEACHER	\$94,674.78	\$0.00
BUSCH, KEVIN	TEACHER	\$87,400.77	\$42.00
BUSHELL, ELLY	TEACHER	\$86,851.54	\$0.00
BUTCHER, DOMINIC	TEACHER	\$99,182.56	\$40.54
BYER, PATRICIA	TEACHER	\$75,898.99	\$54.31
CAIN, SHADRICK	TEACHER	\$97,625.05	\$0.00
CAIRNS, LAURIE	TEACHER	\$84,743.90	\$25.00
CALDWELL, HAROLD	ASSOCIATE SUPERINTENDENT	\$162,323.33	\$2,469.41
CALESTAGNE-MORELLI, ALISON	TEACHER	\$85,639.34	\$45.00
CAMERON, JULIANNE	TEACHER	\$96,039.56	\$0.00
CAMPBELL, BARBARA	TEACHER	\$93,839.32	\$5.06
CAMPBELL, COURTNEY	TEACHER	\$82,441.70	\$5.05
CAMPBELL, GRAHAM	TEACHER	\$89,977.79	\$0.00
CAMPBELL, JULIE	TEACHER	\$87,467.47	\$0.00
CAMPBELL, LAURIE	TEACHER	\$96,051.58	\$0.00
CAMPBELL, SCOTT	TEACHER	\$96,039.50	\$0.00
CANTY, ANDREW	DIRECTOR, INFORMATION TECHNOLOGY	\$142,507.65	\$1,505.36
CAPELLI, GIULIA	TEACHER	\$93,389.73	\$0.00
CARLSON, CYTHERA	COORDINATOR, PROGRAMS & PROMOTION - ISP	\$83,063.16	\$3,426.98
CARMICHAEL, ALLAN	TEACHER	\$88,734.03	\$0.00
CARSON, JEFFREY	TEACHER	\$87,495.90	\$0.00
CARTER, JERRY	TEACHER	\$87,450.74	\$0.00
CARTER, LEESA	TEACHER	\$88,977.29	\$5.06
CASO-ROHLAND, DEBRA	TEACHER	\$78,457.66	\$2,046.00
CASTELLANOS, NICOLE	TEACHER	\$96,023.93	\$0.00
CECH, GINA	TEACHER	\$88,257.89	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
CHALUPNIK, PETRA-ANN	TEACHER	\$96,149.48	\$0.00
CHAMBERS, JENNIFER	TEACHER	\$96,039.77	\$1,308.10
CHAN, AMANDA	VICE PRINCIPAL	\$122,546.92	\$42.58
CHAN, SOPHIA	TEACHER	\$87,457.87	\$0.00
CHANT, JULIA	TEACHER	\$92,019.37	\$12.50
CHASE, CHRISTINA	VICE PRINCIPAL	\$102,090.21	\$0.00
CHELL, LARA	TEACHER	\$78,847.08	\$83.88
CHESSA, JUDITH	TEACHER	\$93,794.20	\$84.68
CHEWPOY, MICHAEL	TEACHER	\$87,505.82	\$61.43
CHIAPPETTA, MARY	TEACHER	\$96,102.44	\$1,074.19
CHILD, JANICE	TEACHER	\$84,180.78	\$0.00
CHRETIEN, DIANNE	VICE PRINCIPAL	\$117,176.03	\$115.17
CHRISTIANSON, JULIA	TEACHER	\$80,284.30	\$0.00
CHRISTIE, MATTHEW	TEACHER	\$79,453.14	\$189.81
CHRISTOFF, DINA	TEACHER	\$81,686.77	\$0.00
CHRISTY, NORAH-DAWN	TEACHER	\$97,322.68	\$0.00
CICCONI, TERESA	TEACHER	\$96,039.59	\$0.00
CIMON, MIMI	TEACHER	\$96,025.08	\$0.00
CLANCY, FIDELMA	TEACHER	\$81,384.38	\$40.54
CLARK, ALAN	TEACHER	\$96,144.00	\$80.00
CLARK, KEVIN	TEACHER	\$96,144.27	\$5.69
CLARK, PAUL	CARPENTER FOREMAN	\$77,245.99	\$0.00
CLARKE, COURTNEY	TEACHER	\$84,968.83	\$0.00
CLEMENS, GORDON	TEACHER	\$80,225.28	\$15.09
CLEMENTS, OWEN	TEACHER	\$87,400.77	\$0.00
CLIFFORD, ESTHER	TEACHER	\$87,400.75	\$0.00
CLIFFORD, LEAH	TEACHER	\$80,296.19	\$84.68
COEY, HEATHER	TEACHER	\$96,039.59	\$0.00
COLE, JOHN	TEACHER	\$92,936.09	\$0.00
COLEMAN, DANIELLE	TEACHER	\$96,170.49	\$51.45
COLLEY, SHANNON	TEACHER	\$93,936.63	\$0.00
COLLIE, LAURA	TEACHER	\$95,786.61	\$0.00
COLLINS, AMY	TEACHER	\$85,077.93	\$0.00
CONDIE, RICHEL	TEACHER	\$93,794.19	\$252.00
CONIBEAR, FRANK	TEACHER	\$96,039.78	\$14.41
CONKIN, SARA	TEACHER	\$85,674.43	\$252.00
COONS, BRETON	TEACHER	\$96,154.59	\$25.00
COPP, ANNA	TEACHER	\$87,399.11	\$0.00
COTTIER, SUSAN	TEACHER	\$96,063.21	\$0.00
COUGHLIN, CAMMY	PRINCIPAL	\$100,028.76	\$1,482.75
COULTER, KERRI	TEACHER	\$96,144.22	\$0.00
COUTTS, ANGELA	TEACHER	\$75,815.40	\$0.00
COUTURE, MICHELLE	TEACHER	\$97,728.20	\$0.00
COWIE, TRACY	TEACHER	\$96,144.20	\$0.00
COX, JENNIFER	VICE PRINCIPAL	\$117,175.86	\$130.03
CRAWFORD, ROBERT	TEACHER	\$87,402.25	\$0.00
CREESE, JACQUELINE	TEACHER	\$90,009.55	\$0.00
CRISTANTE, DEAN	TEACHER	\$78,776.09	\$0.00
CRISTANTE, KOLETTE	TEACHER	\$87,495.85	\$0.00
CRISTINI, ROBYN	TEACHER	\$80,664.43	\$3.29
CRLJENKOVIC, CHRISTINA	TEACHER	\$88,971.97	\$17.74
CRUST, LYNN	TEACHER	\$87,400.85	\$0.00
CRYSTAL, TRACEY	TEACHER	\$96,170.32	\$0.00
CULLEN, AUDRA	TEACHER	\$93,794.20	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$97,625.20	\$5.06
DAGG, JODI	TEACHER	\$96,118.04	\$0.00
DAILYDE, PAUL	TEACHER	\$94,689.23	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
DAILYDE, TONYA	TEACHER	\$84,941.96	\$45.70
DANIELLS, PATRICIA	TEACHER	\$96,141.68	\$0.00
DANN, GABRIELLE	TEACHER	\$87,405.39	\$0.00
DANN, KATHLEEN	TEACHER	\$90,419.11	\$84.68
DANN, RONALD	TEACHER	\$96,102.43	\$2.90
DAUM, AMANDA	TEACHER	\$77,644.46	\$0.00
DAVIDOV, LATCHEZAR	TEACHER	\$96,023.89	\$209.31
DAVIDSON, DAVID	ALLIED SPECIALIST	\$93,352.14	\$441.33
DAVIDSON, GILLIAN	TEACHER	\$94,991.38	\$35.00
DAVIS, DOUGLAS	TEACHER	\$87,400.79	\$0.00
DAVIS, JEFFREY	DIRECTOR, INTERNATIONAL STUDENT PROGRAM	\$157,386.19	\$4,923.41
DAVIS, LESLIE	TEACHER	\$90,041.98	\$0.00
DAVIS, NADINE	TEACHER	\$96,183.98	\$146.08
DE MEDEIROS, ALEXANDER	TEACHER	\$97,717.50	\$0.00
DE VRIES, STEVEN	TEACHER	\$80,989.63	\$0.00
DEBLOIS, SARAH	TEACHER	\$95,678.21	\$0.00
DELEEUW, MARK	TEACHER	\$76,262.55	\$0.00
DEN OTTER-MINTER, JILLIAN	MANAGER HUMAN, RESOURCES	\$94,523.44	\$1,275.90
DEVLIN, JAIMEE	TEACHER	\$82,923.49	\$0.00
DHALIWAL, NIVTEJ	TEACHER	\$92,582.88	\$181.82
DHILLON, SHANNON	TEACHER	\$96,078.02	\$0.00
DI BIASE, JEANETTE	TEACHER	\$96,039.37	\$0.00
DI CICCIO, JOHN	TEACHER	\$87,386.47	\$0.00
DICKSON, CHRIS	TEACHER	\$89,003.58	\$0.00
DIEMERT RIVERA, RENEE	TEACHER	\$96,144.12	\$0.00
DIETIKER, MARTHA	TEACHER	\$83,839.49	\$70.86
DIGESO, CANDICE	TEACHER	\$92,336.67	\$5.28
DILASSER, LOUISE	TEACHER	\$87,560.74	\$0.00
DIVOKY, PILAR	SENIOR MANAGER, MARKETING - ISP	\$109,691.05	-\$1,599.83
DIXON, MICHELLE	TEACHER	\$93,796.57	\$23.34
DODDS, KELLY	TEACHER	\$85,225.29	\$54.31
DOHERTY, KIRK	TEACHER	\$96,128.44	\$0.00
DORAIS, AMELIA	TEACHER	\$82,376.26	\$35.00
DORION, CHARLOTTE	TEACHER	\$96,144.19	\$0.00
DORION, KIRK	TEACHER	\$76,258.54	\$92.55
DOWNING, GREGORY	TEACHER	\$88,261.11	\$0.00
DOYLE, DWAYNE	PRINCIPAL	\$133,797.88	\$2,286.45
DRESLER, RANDIE	TEACHER	\$80,237.08	\$40.54
DU PLESSIS, MITCHEL	TEACHER	\$95,531.92	\$424.77
DUGGAN, CLARKE	TEACHER	\$84,190.37	\$0.00
DUNN, JACQUELINE	TEACHER	\$87,636.04	\$264.83
DUNSTAN, DUANE	TEACHER	\$96,152.38	\$0.00
DURRANCE, DEBBIE	TEACHER	\$96,039.06	\$0.00
DUYNDAM, JEFFREY	PRINCIPAL	\$134,593.99	\$194.43
DUYNDAM, JESSA	TEACHER	\$96,198.05	\$54.35
DYCK, HEIDI	TEACHER	\$78,528.34	\$0.00
DYLER, MICHELLE	TEACHER	\$81,294.83	\$0.00
EBRAHIM, SHAMEEM	TEACHER	\$89,086.24	\$0.00
EBY, CAROL	TEACHER	\$87,481.88	\$0.00
ECONOMOU, RUTH	TEACHER	\$87,464.96	\$0.00
EDGLEY, LEAH	TEACHER	\$81,669.54	\$197.53
EGGERT, PETRA	PRINCIPAL	\$125,931.38	\$35.56
EHRKAMP, ALIZA	TEACHER	\$88,971.29	\$155.09
ELFORD, SARAH	VICE PRINCIPAL	\$107,925.04	\$548.05
ELLIOT, MAYLYN	TEACHER	\$96,885.10	\$5.06
ELLIOTT, KORRY	TEACHER	\$96,184.54	\$347.18
ELLISON, PETER	TEACHER	\$88,708.29	\$51.35

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
ELSDON, JOSHUA	TEACHER	\$97,743.68	\$0.00
EMERSON, DAVID	ASSISTANT MANAGER, BUILDING OPERATIONS	\$85,966.49	\$1,080.38
EMES, MARNIE	TEACHER	\$93,895.85	\$12.47
ENFIELD, SUSAN	TEACHER	\$95,968.70	\$0.00
ENGELBRECHT, EDITH	TEACHER	\$95,349.70	\$60.79
EPP, GILLIAN	TEACHER	\$80,786.98	\$0.00
ERICKSON, CAROLINE	TEACHER	\$84,558.47	\$29.83
EVANCHIEW, TODD	TEACHER	\$96,140.55	\$11.39
EVANCIO, LAURISSA	TEACHER	\$95,593.41	\$809.46
EWALD, HELENA	TEACHER	\$96,128.64	\$5.29
EWART, PAMELA	TEACHER	\$96,098.46	\$12.47
FAHR, JENNIFER	VICE PRINCIPAL	\$117,176.00	\$468.90
FAIRWEATHER, ERIN	TEACHER	\$79,220.61	\$75.09
FALLAN, KAREN	TEACHER	\$96,039.54	\$0.00
FALLIS, JEANETTE	TEACHER	\$80,664.43	\$0.00
FAST, RICHARD	TEACHER	\$96,039.61	\$179.39
FAWCETT, INGRID	PRINCIPAL	\$133,568.91	\$42.08
FEHR, VANESSA	TEACHER	\$92,440.58	\$0.00
FERGUSON, BRUCE	TEACHER	\$96,472.20	\$0.00
FERREIRA, PHILIP	TEACHER	\$92,096.21	\$0.00
FINLAYSON, ERIN	TEACHER	\$97,481.90	\$0.00
FISCHBACH, SHELLEY	TEACHER	\$93,875.81	\$0.00
FISCHER, ERIC	MANAGER, TRANSPORTATION	\$110,442.36	\$550.00
FLEET, KATHERINE	TEACHER	\$87,505.97	\$0.00
FLETCHER, KENNETH	TEACHER	\$99,911.32	\$0.00
FOGELKLOU, TONY	TEACHER	\$98,096.29	\$0.00
FORSBERG, RAY	TEACHER	\$88,972.30	\$8.08
FORSHAW, NICOLE	TEACHER	\$75,898.96	\$0.00
FORSYTH, ELAINE	TEACHER	\$93,871.00	\$0.00
FOSTER, AARON	PROJECT MANAGER, FACILITIES	\$85,567.37	\$0.00
FRAMPTON, AARON	TEACHER	\$97,635.81	\$3.50
FRANCESCHINI, DIANE	TEACHER	\$96,117.89	\$0.00
FRANKLIN, CHRISTOPHER	TEACHER	\$78,556.70	\$0.00
FRASER, ARCHIE	ASSISTANT MANAGER, NETWORK & COMMUNICATIONS	\$93,296.48	\$350.61
FRASER, GERRY	TEACHER	\$97,987.04	\$0.00
FRASER, LYNDIA	TEACHER	\$87,386.48	\$0.00
FRASER, MICHAEL	TEACHER	\$96,094.56	\$45.70
FREIBERGER, ALIX	TEACHER	\$87,010.18	\$74.45
FRIESE, LONN	TEACHER	\$96,102.44	\$0.00
FRKETICH, ASHLEY	TEACHER	\$89,423.32	\$0.00
GAGE, BRYDEN	TEACHER	\$96,171.41	\$0.00
GAGNE, ANGIE	TEACHER	\$89,086.49	\$25.00
GALHON, SANJIV	VICE PRINCIPAL	\$115,540.55	\$1,107.00
GALLOWAY, JAMIE	ALLIED SPECIALIST	\$76,015.48	\$847.41
GALWAY, LISA	TEACHER	\$87,472.78	\$0.00
GAMMON, JASON	TEACHER	\$93,899.87	\$0.00
GANN, OONAGH	TEACHER	\$87,386.47	\$0.00
GARAT, MELINDA	TEACHER	\$87,400.74	\$54.31
GARCHA, DISHA	TEACHER	\$85,080.25	\$105.00
GARDNER, MARIE-CLAIRE	TEACHER	\$96,039.55	\$0.00
GARNER, DEBORAH	TEACHER	\$79,282.29	\$0.00
GARR, SARAH	VICE PRINCIPAL	\$122,546.89	\$5,567.87
GAUVREAU, CARMEN	PRINCIPAL	\$133,568.87	\$35.56
GEEHAN, JONATHAN	TEACHER	\$89,883.94	\$0.00
GEORGESEN, NATHAN	TEACHER	\$96,973.65	\$5.64
GERBER, RAMY	VICE PRINCIPAL	\$117,176.03	\$15.29
GERHARDT, MARK	TEACHER	\$96,170.33	\$0.00



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
GERHART, AMBER	TEACHER	\$87,400.75	\$0.00
GERMAN, SUSAN	TEACHER	\$87,473.41	\$0.00
GEUER, MARIA	TEACHER	\$83,697.74	\$0.00
GIASSON, GUY	TEACHER	\$87,386.46	\$0.00
GIBSON, HILARY	TEACHER	\$93,939.62	\$40.54
GIBSON, MISHA	TEACHER	\$88,705.00	\$3.56
GIESBRECHT, CARTER	PRINCIPAL	\$137,143.48	\$58.58
GILBERT, JOHN	TEACHER	\$96,779.48	\$0.00
GILLESPIE, JAQUELINE	TEACHER	\$88,234.66	\$0.00
GILMOUR, ERIN	TEACHER	\$93,778.89	\$0.00
GLEESON, BARBARA	TEACHER	\$87,472.15	\$0.00
GLOVER, BREANNE	TEACHER	\$96,170.22	\$136.31
GOLDER, MICHAEL	TEACHER	\$88,801.81	\$0.00
GORDON, CINDY	TEACHER	\$96,056.32	\$0.00
GORDON, MARY	TEACHER	\$78,650.00	\$0.00
GORDON, THOMAS	TEACHER	\$88,938.52	\$0.00
GOUGH, HANNAH	TEACHER	\$87,673.24	\$0.00
GOULET, SARAH	TEACHER	\$80,309.20	\$0.00
GRAHAM, RICHARD	TEACHER	\$81,417.17	\$0.00
GRANGER, CARMELLE	TEACHER	\$96,036.43	\$0.00
GRANGER, CHRIS	TEACHER	\$77,471.60	\$0.00
GRANT, HEATHER	TEACHER	\$87,457.87	\$146.08
GRANT, NICOLE	TEACHER	\$87,400.27	\$0.00
GRAY, JOHN	TEACHER	\$96,110.12	\$0.00
GREEN, SHELLEY	SUPERINTENDENT OF SCHOOLS	\$238,753.89	\$4,254.60
GREENE, BEN	TEACHER	\$97,666.71	\$0.00
GREENGOE, NICHOLAS	TEACHER	\$76,618.05	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$91,788.45	\$0.00
GREW, CATHERINE	TEACHER	\$96,039.78	\$12.47
GREW, KEITH	TEACHER	\$97,361.36	\$668.75
GRINDER, MATTHEW	TEACHER	\$96,209.42	\$0.00
GRONOW, PAUL	TEACHER	\$89,309.36	\$0.00
GROOT, CHUCK	TEACHER	\$96,118.02	\$0.00
GRUBB, MARGARET	TEACHER	\$96,052.02	\$54.31
GUAY, MARIE	TEACHER	\$96,118.05	\$103.52
GUIZZO, MARKO	TEACHER	\$89,044.86	\$0.00
GUTIERREZ, LUCAS	TEACHER	\$75,118.98	\$20.00
GUY, DANI	TEACHER	\$87,386.55	\$0.00
GYBELS, ALLAN	TEACHER	\$87,386.48	\$13.55
HAAS, KIMBERLEY	TEACHER	\$94,608.39	\$0.00
HAHN, LUKAS	MANAGER, HOMESTAY - ISP	\$81,007.53	\$213.54
HAIDAR, MICHELLE	VICE PRINCIPAL	\$120,312.20	\$139.02
HALL, IFSI IF	TEACHER	\$96,039.55	\$84.68
HALLAM, SALLY	TEACHER	\$87,401.00	\$197.53
HALLETT, TODD	TEACHER	\$87,402.77	\$0.00
HALVERSON, PAMELA	DISTRICT PRINCIPAL, DISTRICT TEAM	\$133,568.88	\$475.15
HAMILTON, GRAEME	TEACHER	\$96,143.57	\$11.39
HAMILTON, JULIE	TEACHER	\$96,023.93	\$651.53
HAMLIN, JONATHAN	VICE PRINCIPAL	\$120,062.44	\$537.64
HANLEY, VICTORIA	EXECUTIVE ASSISTANT	\$81,552.13	\$9.54
HANSEN, JAMES	PRINCIPAL	\$133,568.87	\$202.45
HARRIS, MURRAY	PRINCIPAL	\$133,568.88	\$35.56
HART, ANDREA	TEACHER	\$96,168.04	\$0.00
HARTE, CINDY	PRINCIPAL	\$133,568.91	\$100.00
HARTLEY, BRADLEY	TEACHER	\$87,496.58	\$0.00
HARTT, ARTEMIS	TEACHER	\$85,322.56	\$0.00
HARVEY, JENNIFER	TEACHER	\$87,496.17	\$210.52

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
HASLER, VICTORIA	TEACHER	\$96,128.66	\$40.54
HATAKEYAMA, RIEKO	ALLIED SPECIALIST	\$93,367.12	\$804.84
HAVELAAR, NORA	TEACHER	\$96,170.33	\$0.00
HAYES, PAUL	TEACHER	\$95,548.62	\$0.00
HAZELTON, RYAN	TEACHER	\$83,961.06	\$0.00
HEARSEY, BRIDGET	TEACHER	\$93,794.28	\$0.00
HEATHERINGTON, SHAMIM	TEACHER	\$96,102.39	\$0.00
HEBERT, KATHLEEN	VICE PRINCIPAL	\$117,176.08	\$16.85
HEFFELFINGER, LISA	TEACHER	\$93,871.05	\$155.00
HEGGIE, SANDRA	TEACHER	\$96,039.24	\$0.00
HEISLER, STEPHEN	TEACHER	\$98,645.53	\$110.00
HELM, AARON	TEACHER	\$89,323.95	\$0.00
HELTON, LAURA-LYN	TEACHER	\$75,154.88	\$0.00
HENDERSON, KEN	TEACHER	\$97,481.73	\$377.00
HENDRA, TANNIS	TEACHER	\$93,870.99	\$0.00
HENDY, JAMES	TEACHER	\$95,547.58	\$28.40
HENRY, EMMANUELLE	TEACHER	\$83,716.21	\$573.66
HENRY, TASHA	TEACHER	\$94,724.73	\$0.00
HERBERT, SHERRILL	TEACHER	\$87,496.11	\$365.52
HERLAAR, ADRIAN	TEACHER	\$77,254.79	\$0.00
HERMANSON, ANDREA	TEACHER	\$95,366.13	\$97.38
HERPERGER, AMY	TEACHER	\$96,170.33	\$0.00
HIBBERT, KATHERINE	TEACHER	\$93,922.10	\$0.00
HIGGINBOTHAM, KAREN	VICE PRINCIPAL	\$113,796.42	\$46.37
HIGGINS, LISA	TEACHER	\$78,785.03	\$5.06
HIGGS, BLAIR	ASSISTANT MANAGER, BUILDING MAINTENANCE	\$87,099.53	\$1,588.98
HILL, JENNIFER	TEACHER	\$87,505.73	\$15.00
HINDS, MARCI	TEACHER	\$79,058.40	\$54.31
HINRICHSSEN, CHRISTOPHER	TEACHER	\$93,692.10	\$5.05
HINRICHSSEN, PATRICIA	VICE PRINCIPAL	\$92,263.30	\$763.60
HO, JENNIFER	TEACHER	\$96,143.72	\$0.00
HODGINS, HELENA	TEACHER	\$95,417.81	\$0.00
HODGSON, SARAH	TEACHER	\$84,374.87	\$45.00
HOFFMAN, ALLYSON	TEACHER	\$97,588.18	\$153.83
HOPE, GEORGINA	TEACHER	\$79,958.77	\$0.00
HORLOR, LINDSAY	TEACHER	\$95,007.27	\$567.15
HORTON, DEREK	TEACHER	\$89,780.12	\$214.00
HORTON, LAURA	TEACHER	\$85,692.64	\$11.39
HORWOOD, CHRISTINA	TEACHER	\$87,400.81	\$11.39
HOULDSWORTH, ERIN	TEACHER	\$97,494.49	\$0.00
HOUSTON, MELANIE	ALLIED SPECIALIST	\$84,842.77	\$1,119.37
HOVIS, DAVID	DISTRICT PRINCIPAL, DISTRICT TEAM	\$133,568.87	\$766.76
HOWE, CI AYTON	TEACHER	\$84,625.20	\$15.09
HOWLETT, CLAYTON	TEACHER	\$77,396.34	\$0.00
HOYT, JESSICA	TEACHER	\$95,540.50	\$0.00
HUDSON, AARON	TEACHER	\$87,386.51	\$0.00
HUMENIUK, LAURI	TEACHER	\$97,502.86	\$0.00
HUMPHRIES, JEANNE	VICE PRINCIPAL	\$102,088.17	\$80.56
HUNT, JANELLE	TEACHER	\$96,023.89	\$0.00
HUSTON, WENDY	TEACHER	\$96,144.24	\$0.00
HUYTER, ROSALYNE	TEACHER	\$93,792.42	\$237.80
HYNDMAN, SEANNA	TEACHER	\$84,607.46	\$30.00
ING, MARIANNE	TEACHER	\$87,016.77	\$8.07
INGLIS, KATHLEEN	TEACHER	\$96,050.79	\$0.00
INNES, SEAN	ELECTRICIAN	\$75,079.03	\$1,007.53
IRETON ROACH, MARJORIE	TEACHER	\$97,042.96	\$0.00
IRETON, CATHERINE	TEACHER	\$87,472.77	\$2.90

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
IRISH, WENDY	TEACHER	\$78,668.06	\$0.00
IRVING, BRIANNE	TEACHER	\$75,159.60	\$0.00
ISAAC, NORMAN	PAINTER	\$76,041.14	\$0.00
JACKLIN, NATHAN	TEACHER	\$79,055.24	\$0.00
JACQUES, STEPHANIE	TEACHER	\$75,816.34	\$0.00
JAMES, CAMERON	TEACHER	\$87,386.48	\$0.00
JANZEN, BARRY	VICE PRINCIPAL	\$123,447.72	\$2,471.62
JARDIM, ANDREA	TEACHER	\$84,593.60	\$3.55
JARDINE, DANIEL	TEACHER	\$87,400.81	\$0.00
JENKINS, CHRISTOPHER	TEACHER	\$98,123.16	\$633.49
JENSEN, LAURENCE	TEACHER	\$76,314.89	\$65.63
JENSEN, MARNE	ASSOCIATE DIRECTOR, HUMAN RESOURCES	\$122,848.23	\$308.46
JENSEN, SELENA	TEACHER	\$96,128.65	\$0.00
JESSE, JOANNE	TEACHER	\$87,386.52	\$3.56
JODOIN, COLLEEN	TEACHER	\$87,386.49	\$0.00
JOHNS, TRACY	TEACHER	\$77,447.85	\$12.47
JOHNSON, AMANDA	VICE PRINCIPAL	\$113,791.78	\$708.75
JOHNSON, BRETT	PRINCIPAL	\$133,568.91	\$1,135.00
JOHNSON, JASON	PRINCIPAL	\$112,329.80	\$259.48
JOHNSON, LINDSAY	DISTRICT VICE PRINCIPAL, PATHWAYS & PARTNERSHIPS	\$120,062.46	\$1,264.42
JOHNSON, NEAL	TEACHER	\$87,481.88	\$0.00
JOHNSTON, CATHERINE	TEACHER	\$87,386.47	\$12.47
JOHNSTON, PETER	TEACHER	\$87,386.48	\$84.68
JOLLIFFE, PARKER	TEACHER	\$96,023.90	\$0.00
JONES, ALECIA	TEACHER	\$82,310.50	\$50.06
JONES, FIONA	TEACHER	\$87,496.12	\$0.00
JONES, TAMARA	TEACHER	\$100,476.15	\$0.00
JORGENSEN, READ	PRINCIPAL	\$133,594.95	\$403.89
JORY, MEGAN	TEACHER	\$95,475.04	\$56.45
KARIM, KASSAM	TEACHER	\$99,108.29	\$0.00
KARPES, KATRINKA	TEACHER	\$86,504.58	\$26.84
KEANE, HAYLEY	TEACHER	\$83,239.29	\$0.00
KELLY, JENNIFER	TEACHER	\$82,375.22	\$0.00
KENNEDY, CALEB	TEACHER	\$84,962.81	\$0.00
KENNEDY, MELANIE	TEACHER	\$96,039.62	\$0.00
KENNELL, GLYNNIS	TEACHER	\$93,794.33	\$0.00
KERR, DAWNA	TEACHER	\$87,471.87	\$0.00
KHOSLA, GAUTAM	PRINCIPAL	\$132,513.10	\$155.91
KHOSLA, SARAH	PRINCIPAL	\$124,969.62	\$220.13
KIERNAN, MICHAEL	TEACHER	\$96,128.63	\$3.28
KILPATRICK, KRISTY	TEACHER	\$87,400.76	\$0.00
KIND, CINDY	TEACHER	\$93,794.15	\$0.00
KING, ALYSON	TEACHER	\$84,972.66	\$0.00
KING, NORA	TEACHER	\$85,103.36	\$0.00
KING, WALTER	TEACHER	\$79,487.84	\$0.00
KINNEAR, MYA	TEACHER	\$80,843.28	\$891.00
KINNEAR, ROBERT	TEACHER	\$84,962.60	\$0.00
KIRZINGER, EMILY	VICE PRINCIPAL	\$123,447.67	\$1,288.81
KITTMER, LISA	TEACHER	\$93,906.94	\$0.00
KIVELL, SIOBHAN	TEACHER	\$87,132.00	\$0.00
KOLEBA, JANE	TEACHER	\$96,039.46	\$29.00
KONING, BERNARD	TEACHER	\$93,858.50	\$50.00
KOSCIK, KIMBERLY	TEACHER	\$87,120.66	\$0.00
KOSH, JACKIE	TEACHER	\$89,228.68	\$0.00
KOSKI, JESSICA	TEACHER	\$83,253.87	\$45.00
KOTYK, MERETE	TEACHER	\$76,647.69	\$0.00
KOUTOUGOS, CHRISTOPHER	VICE PRINCIPAL	\$123,447.60	\$1,753.96

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2021**

**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
KREMLER, LARA	TEACHER	\$93,332.48	\$70.91
KUBICEK, TESSA	TEACHER	\$96,819.12	\$3.50
KUCHER, AMELITA	TEACHER	\$89,003.58	\$0.00
KURTZ, MARIE	TEACHER	\$93,896.48	\$0.00
KUSHNIR, MEGHAN	TEACHER	\$87,208.63	\$75.00
LA PLANTE, ANGELA	TEACHER	\$77,633.49	\$26.92
LACY, DONALD	TEACHER	\$91,079.32	\$0.00
LAM, ROBIN	TEACHER	\$87,496.11	\$0.00
LAMONT, CATHERINE	TEACHER	\$82,119.58	\$143.18
LAMPARD, REBECCA	TEACHER	\$82,997.35	\$86.52
LAMPRECHT, PAUL	CARPENTER FOREMAN	\$78,573.29	\$0.00
LANCASTER, CINDY	TEACHER	\$97,079.45	\$40.54
LANSDELL, SEAN	TEACHER	\$87,520.05	\$9.97
LAROCQUE, JEFFREY	TEACHER	\$89,152.14	\$0.00
LAROCQUE, NICOLE	TEACHER	\$81,676.09	\$65.63
LAROCHE, DONNA	TEACHER	\$87,471.68	\$0.00
LEBLOND, DONALD	TEACHER	\$87,660.55	\$44.46
LEDET, PAUL	VICE PRINCIPAL	\$123,197.93	\$2,284.92
LEDUC, RHONDA	VICE PRINCIPAL	\$92,796.43	\$1,519.87
LEE, JACOB	TEACHER	\$80,518.75	\$0.00
LEE, MICHELLE	TEACHER	\$75,035.56	\$0.00
LEE, WINNIE	TEACHER	\$95,044.01	\$1,058.41
LEESON, CHRISTOPHER	TEACHER	\$79,292.31	\$15.00
LELONDE, PAMELA	TEACHER	\$87,400.83	\$54.31
LEMON, ALEX	TEACHER	\$98,622.18	\$15.09
LENO, LAURA	TEACHER	\$87,496.12	\$0.00
LEROY, CLODAGH	ALLIED SPECIALIST	\$91,806.74	\$625.68
LESLIE, BRIAN	ENERGY MANAGER, FACILITIES	\$82,177.53	\$4,784.32
LEVESQUE, MANON	TEACHER	\$80,454.49	\$125.00
LEVINSON, TAMI	TEACHER	\$76,885.44	\$418.54
LEWIS, CHERIE	TEACHER	\$82,725.78	\$0.00
LIDDELL, RACHEL	TEACHER	\$87,400.74	\$0.00
LIENARD-BOISJOLI, BYRON	TEACHER	\$93,794.08	\$0.00
LILYHOLM, ROBERT	TEACHER	\$89,000.92	\$0.00
LIM, TERRENCE	TEACHER	\$81,352.02	\$130.00
LINDSAY, SHONA	TEACHER	\$96,023.85	\$0.00
LINDSETH, IAN	TEACHER	\$88,957.43	\$5.64
LINNELL, DEBORAH	TEACHER	\$87,386.47	\$0.00
LISTER, KATHRYN	TEACHER	\$77,120.59	\$0.00
LITSTER, REID	SENIOR MANAGER, MARKETING - ISP	\$107,013.79	\$424.97
LOCKWOOD, PAULA	TEACHER	\$84,188.48	\$54.31
LOUGHTON, JACQUELINE	TEACHER	\$96,779.33	\$0.00
LOUKES, JEFFREY	TEACHER	\$96,039.21	\$30.10
LUBINICH, CHRISTOPHER	TEACHER	\$79,904.35	\$0.00
LUNDGREN, KRISTEN	TEACHER	\$87,495.93	\$15.00
LUNT, FIONA	TEACHER	\$93,782.83	\$0.00
LUTES, KATIE	TEACHER	\$86,851.84	\$0.00
LUTNER, JULIE	DIRECTOR, FINANCE, BUDGETS & FINANCIAL REPORTING	\$103,915.41	\$1,867.95
LUTSCH, AARON	TEACHER	\$86,203.83	\$0.00
MACDONALD, TARRAH	TEACHER	\$82,104.19	\$264.83
MACDONALD, URSULA	TEACHER	\$75,784.22	\$0.00
MACINNIS, CHRISTIAN	TEACHER	\$76,745.41	\$0.00
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$137,143.49	\$58.65
MACKENZIE, CAROLINE	TEACHER	\$87,496.09	\$0.00
MACKENZIE, TREVOR	TEACHER	\$90,185.16	\$25.00
MACLELLAN, LAURA	TEACHER	\$85,508.84	\$0.00
MADDERN, METTHEA	TEACHER	\$96,577.22	\$105.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2021**

**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
MAESTRELLO, JENNIFER	TEACHER	\$80,663.94	\$0.00
MAI, ANNEMARIE	VICE PRINCIPAL	\$117,204.97	\$90.73
MAI, MARTIN	TEACHER	\$89,671.73	\$0.00
MAILHIOT, DALE	TEACHER	\$96,039.51	\$0.00
MALLET, DEIRDRE	TEACHER	\$84,741.73	\$0.00
MALLET, JOSEPH	TEACHER	\$83,501.55	\$15.64
MALLORY, DIANNE	TEACHER	\$88,622.57	\$0.00
MALLORY, DOUGLAS	TEACHER	\$96,023.96	\$158.94
MALOUGHNEY, ALISON	TEACHER	\$83,825.51	\$54.35
MANAK, SONIA	TEACHER	\$75,418.60	\$415.49
MANGAN, JOANNA	TEACHER	\$83,557.25	\$0.00
MANNING, PAULA	TEACHER	\$87,874.27	\$0.00
MARCHANT, DANA	ALLIED SPECIALIST	\$78,398.80	\$1,737.65
MARCHI, JEFF	TEACHER	\$96,144.00	\$92.00
MARCZYK, LISA	TEACHER	\$92,222.93	\$109.60
MARGETTS, MARLA	PRINCIPAL	\$133,568.92	\$15.00
MARI, DANIEL	TEACHER	\$96,957.47	\$40.54
MARLEY, EMMA	VICE PRINCIPAL	\$117,639.99	\$84.68
MARSHALL, TRESA	TEACHER	\$78,301.19	\$584.83
MARTIN, JEANETTE	TEACHER	\$81,295.48	\$0.00
MARTIN, JENNIFER	TEACHER	\$96,144.23	\$5.64
MARTIN, MATTHEW	TEACHER	\$78,355.28	\$0.00
MASINI, DAVID	TEACHER	\$87,457.88	\$3.29
MASON, CHELSEA	TEACHER	\$89,095.53	\$79.91
MATHIAS, EMILY	TEACHER	\$85,659.79	\$303.43
MATHIS, JENNIFER	TEACHER	\$96,170.38	\$0.00
MAWHINNEY, MELISSA	TEACHER	\$97,385.66	\$25.00
MAXWELL, AARON	VICE PRINCIPAL	\$120,312.17	\$31.88
MAXWELL, KWYN	TEACHER	\$87,386.47	\$0.00
MAY, FIONA	TEACHER	\$96,170.34	\$0.00
MAZZA, MICHAEL	TEACHER	\$96,037.46	\$0.00
MCBURNIE, NITA	EXECUTIVE ASSISTANT	\$99,622.83	\$605.00
MCCARTNEY, LEANNE	TEACHER	\$93,794.20	\$3.50
MCCARTNEY, SEAN	DISTRICT PRINCIPAL, DISTRICT TEAM	\$137,173.37	\$749.56
MCCONCHIE, CHLOE	TEACHER	\$79,903.29	\$0.00
MCCOY, CONNOR	PRINCIPAL	\$133,568.88	\$35.56
MCCREESH, TIMOTHY	VICE PRINCIPAL	\$119,843.70	\$1,396.54
MCDIARMID, JESSICA	TEACHER	\$80,519.67	\$0.00
MCDONALD, CHRIS	TEACHER	\$87,386.47	\$13.44
MCDONALD, JENNIFER	TEACHER	\$77,600.90	\$0.00
MCDONELL, RISA	TEACHER	\$79,164.10	\$0.00
MC GEE, KATRINA	TEACHER	\$94,249.31	\$1,226.50
MCILMOYLE, NATALIE	TEACHER	\$87,828.79	\$12.47
MCINTOSH, GWYNETH	TEACHER	\$94,922.43	\$0.00
MCKAY, MARTHA	TEACHER	\$93,778.73	\$406.82
MCKEACHIE, CAITLIN	TEACHER	\$80,690.55	\$84.68
MCKEAN, DANIEL	TEACHER	\$97,518.56	\$5.05
MCKEE, HEATHER	TEACHER	\$96,128.64	\$143.18
MCKEE, COLTON	TEACHER	\$80,677.72	\$0.00
MCLAREN, GRAHAM	TEACHER	\$89,087.66	\$28.09
MCLAUGHLIN, SARAH	TEACHER	\$87,697.44	\$0.00
MCLEAN, MARY	TEACHER	\$83,809.58	\$181.82
MCMASTER, ELIZABETH	VICE PRINCIPAL	\$123,197.89	\$360.83
MC MILLAN, CATHY	TEACHER	\$86,138.62	\$54.35
MC MILLAN, DANNY	TEACHER	\$87,450.86	\$0.00
MCMORRAN, ANDREA	TEACHER	\$84,962.83	\$0.00
MCPHAIL, LISA	MANAGER, COMMUNICATIONS & COMMUNITY ENGAGEMENT	\$97,084.42	\$2,153.71

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
MCPHEE, JESSICA	TEACHER	\$87,535.99	\$54.31
MCRAE, SONYA	TEACHER	\$76,129.86	\$0.00
MEAD, KATHY	TEACHER	\$88,258.18	\$0.00
MEADOWS, ALLISON	TEACHER	\$77,256.90	\$0.00
MEILLEUR, MARGO	TEACHER	\$92,832.91	\$300.00
MELDRUM, EDWARD	TEACHER	\$87,496.13	\$0.00
MELVIN, ELLEN	TEACHER	\$97,561.93	\$0.00
MICHAEL, MORGANE	TEACHER	\$87,520.00	\$0.00
MILLER, SHANNON	TEACHER	\$93,898.61	\$0.00
MILLS-MACNICOL, KAREN	TEACHER	\$78,295.17	\$0.00
MITCHELL, GORDON	PRINCIPAL	\$140,719.88	\$67.44
MITCHELL, JOANNE	ALLIED SPECIALIST	\$93,347.38	\$2,141.81
MITCHELL, MAUREEN	TEACHER	\$79,394.17	\$65.63
MITCHELL, NATALIA	TEACHER	\$87,400.74	\$55.99
MIX, LAURA	TEACHER	\$79,399.76	\$0.00
MONTGOMERY, DONNA	TEACHER	\$96,039.46	\$0.00
MOONLIGHT, DAVID	TEACHER	\$94,381.30	\$0.00
MOORE, ALISSA	VICE PRINCIPAL	\$120,561.92	\$834.34
MOORE, AUDREY	TEACHER	\$96,144.22	\$0.00
MOORE, JESSIE	VICE PRINCIPAL	\$110,902.04	\$1,737.12
MOORE, MARY	TEACHER	\$97,743.60	\$56.45
MOORE, MONIQUE	TEACHER	\$87,386.46	\$2,132.17
MOORE, WILLIAM	TEACHER	\$97,651.01	\$362.54
MOORES, JENNA	TEACHER	\$75,919.69	\$0.00
MORALES, EVELYN	TEACHER	\$80,817.38	\$2.90
MOREAU, HEATHER	TEACHER	\$87,496.24	\$38.88
MOREAU, JOYCE	TEACHER	\$81,628.47	\$11.39
MOREAU, LEAH	PRINCIPAL	\$140,719.90	\$151.93
MORRELL, AMANDA	TEACHER	\$96,117.99	\$0.00
MORRIS, CHUCK	DIRECTOR, FACILITIES	\$167,060.87	\$1,017.09
MORRIS, KIM	SECRETARY-TREASURER	\$199,050.19	\$3,430.63
MORRIS, MICHAEL	TEACHER	\$100,350.26	\$0.00
MORRISON, JEAN	TEACHER	\$97,481.74	\$45.00
MORRISON, JESSIE	TEACHER	\$77,990.05	\$3.61
MORSON, MICHELLE	TEACHER	\$96,154.76	\$0.00
MOSTYN, KATHLEEN	TEACHER	\$96,128.62	\$0.00
MOWAT, CAROL	TEACHER	\$87,426.38	\$0.00
MUELLER, ANDREA	TEACHER	\$96,023.94	\$0.00
MULLEN, CLARE	TEACHER	\$87,400.74	\$0.00
MUNRO, NATALIE	TEACHER	\$84,332.77	\$0.00
MURPHY, TIM	PRINCIPAL	\$129,708.39	\$21.37
MURPHY, WANDA	TEACHER	\$96,080.55	\$0.00
MURRAY, PAMELA	TEACHER	\$95,893.02	\$0.00
MYHRE, SONJA	TEACHER	\$76,990.25	\$57.86
MYLES, SUNNY	TEACHER	\$96,154.72	\$56.45
MYTTENAR, MELINDA	TEACHER	\$96,047.47	\$150.31
NAST, RYAN	TEACHER	\$96,170.27	\$84.68
NAUGHTON, NADINE	PRINCIPAL	\$123,020.19	\$2,338.90
NAULT, LAURA	TEACHER	\$96,039.56	\$0.00
NEAL, BRYAN	TEACHER	\$91,902.33	\$0.00
NELSON, CATHARINE	TEACHER	\$87,400.24	\$0.00
NEUDORF, SHERRI	TEACHER	\$87,400.79	\$0.00
NEVES, COLLEEN	TEACHER	\$88,258.19	\$239.13
NEVILLE, RANDY	TEACHER	\$78,429.36	\$0.00
NEWELL, DAVID	TEACHER	\$92,023.41	\$0.00
NEWMAN-BENNETT, MICHELLE	TEACHER	\$96,040.56	\$418.80
NG, CHRISTINA	TEACHER	\$80,787.70	\$54.31

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
NGUYEN, KIRA	TEACHER	\$85,922.02	\$45.70
NICKERSON, CAREY	VICE PRINCIPAL	\$120,062.43	\$699.42
NICOLSON, JOANNE	TEACHER	\$87,472.19	\$0.00
NIEMI, SHELLY	DISTRICT ADMINISTRATOR, INDIGENOUS EDUCATION	\$134,935.69	\$4,642.09
NIGH, CHERYL	TEACHER	\$96,040.03	\$40.54
NOLAN, JAIME	TEACHER	\$88,828.55	\$40.00
NORDSTROM, MARIA	TEACHER	\$96,143.43	\$0.00
NORRIS, AARON	PRINCIPAL	\$132,762.87	\$318.84
NUGENT, JOY	VICE PRINCIPAL	\$105,364.81	\$104.51
NYHAN, KELLY	TEACHER	\$87,471.78	\$0.00
O'CONNOR, BRENNAN	PRINCIPAL	\$133,568.87	\$489.57
O'CONNOR, KATHERINE	TEACHER	\$76,776.79	\$45.70
O'CONNOR, KYLA	TEACHER	\$91,304.35	\$0.00
O'KEEFE, MARCY	TEACHER	\$87,400.25	\$0.00
O'KEEFE, CHRISTINA	TEACHER	\$77,883.89	\$6.00
O'MALLEY, KATHLEEN	TEACHER	\$96,052.50	\$0.00
O'RYAN, JENNIFER	TEACHER	\$96,039.53	\$0.00
O'SULLIVAN, SHERRI	TEACHER	\$76,116.21	\$0.00
OHL, JENNY	VICE PRINCIPAL	\$91,198.52	\$87.29
OHL, PHILIP	VICE PRINCIPAL	\$120,062.43	\$45.92
OLAFSON, TOVE	TEACHER	\$93,793.62	\$13.77
OLOHAN, BRIAN	ADVISOR, OCCUPATIONAL HEALTH & SAFETY	\$88,605.84	\$758.86
ONUMA, JODY	TEACHER	\$96,154.73	\$0.00
ORAAS, KAREN	TEACHER	\$96,040.81	\$26.92
ORME, GEOFFREY	TEACHER	\$96,128.66	\$105.00
OTOU PAL, SARAH	TEACHER	\$87,536.55	\$150.00
OTTENBREIT, SUSAN	PRINCIPAL	\$126,417.64	\$549.43
OWEN, JASON	TEACHER	\$88,958.83	\$157.50
OWEN, LISA	TEACHER	\$79,731.75	\$0.00
PAAS, MELANIE	VICE PRINCIPAL	\$123,447.65	\$523.98
PACKFORD, KEN	TEACHER	\$87,464.90	\$0.00
PALERMO, LENA	TEACHER	\$96,128.59	\$0.00
PANTALEO, PAUL	TEACHER	\$96,121.89	\$136.31
PARIS, JOSEE	PRINCIPAL	\$133,284.14	\$9.00
PARKER, AARON	PRINCIPAL	\$140,719.87	\$96.50
PARKER, CHRISTOPHER	TEACHER	\$87,400.79	\$0.00
PARKER, ROB	PRINCIPAL	\$137,143.49	\$222.28
PARLEE, JENNIFER	TEACHER	\$88,353.37	\$120.52
PARMAR, HERVINDER	MANAGER, ACCOUNTING	\$123,814.97	\$1,867.95
PARRY, MEGAN	TEACHER	\$86,960.75	\$0.00
PASK, SHANE	TEACHER	\$78,713.48	\$0.00
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$117,176.10	\$0.00
PAULSON, SARAH	TEACHER	\$87,583.33	\$10.00
PAYNE, DANIELLE	TEACHER	\$84,883.60	\$40.54
PEATY, MARK	PROJECT MANAGER, FACILITIES	\$97,458.42	\$2,148.28
PEDDIE, MEGAN	TEACHER	\$96,154.69	\$216.92
PEDLOW, LINDSAY	TEACHER	\$81,787.85	\$0.00
PENTY, ROSALIND	TEACHER	\$93,780.65	\$195.74
PERRY, NAOMI	TEACHER	\$93,906.89	\$0.00
PETERSON, ALISON	TEACHER	\$96,170.23	\$176.72
PETLEY-JONES, JACK	TEACHER	\$91,713.09	\$0.00
PETRINI, GILLIAN	TEACHER	\$87,464.78	\$340.52
PETROVIC, SHANNON	TEACHER	\$87,481.87	\$0.00
PHARIS, LEIGH	TEACHER	\$86,371.55	\$0.00
PHILIP, ANTHONY	ELECTRICAL FOREMAN	\$78,787.55	\$100.00
PHILLIPS, JODI	TEACHER	\$89,227.60	\$0.00
PHILP, SIMON	PAINTER FOREMAN	\$76,447.04	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
PICARD, JANET	TEACHER	\$75,518.14	\$0.00
PICK, RENEE	PRINCIPAL	\$133,568.90	\$0.00
PIERIK, TINA	PRINCIPAL	\$140,719.86	\$1,987.01
PIGGOTT, CAROLINE	TEACHER	\$87,400.90	\$0.00
PILLAY, KOGIE	TEACHER	\$87,471.29	\$0.00
PIRRITANO, MICHAEL	DEVELOPER/BUSINESS ANALYST	\$98,617.75	\$0.00
PITE, AARON	TEACHER	\$89,212.54	\$0.00
PITRE, GREGORY	TEACHER	\$95,340.34	\$0.00
PITRE, PHILLIP	VICE PRINCIPAL	\$134,077.71	\$2,803.72
PLEDGER, MELISSA	ADVISOR, OCCUPATIONAL HEALTH & SAFETY	\$79,607.67	\$37.95
POHL, BRENDA	TEACHER	\$96,053.95	\$0.00
POLLITT, SEAN	TEACHER	\$89,746.69	\$0.00
POLSON, AMANDA	VICE PRINCIPAL	\$117,176.08	\$440.00
PONCHET, THIERRY	TEACHER	\$92,508.89	\$0.00
POPOVIC, DARINKA	TEACHER	\$96,063.22	\$322.60
PORTER, ERIN	TEACHER	\$95,403.10	\$0.00
PORTER, LINDSAY	TEACHER	\$86,938.79	\$0.00
POSTLE, MELANIE	PRINCIPAL	\$131,701.62	\$239.28
POULAIN, LOUIS	TEACHER	\$87,471.63	\$0.00
POULIN, HELENE	TEACHER	\$88,843.90	\$70.00
POWELL, SEAN	PRINCIPAL	\$137,143.49	\$311.63
POY, GREGORY	TEACHER	\$96,753.19	\$0.00
PRATT, ROSANNE	TEACHER	\$87,400.74	\$0.00
PRENDERGAST, KAREN	TEACHER	\$87,457.88	\$0.00
PRESTON, JOYCE	TEACHER	\$96,047.90	\$0.00
PRETTY, BRETT	TEACHER	\$93,778.81	\$54.31
PREVOST, CATRIN	TEACHER	\$80,380.61	\$252.00
PRICE, STEVEN	TEACHER	\$98,748.94	\$989.00
PSAILA, KEITH	TEACHER	\$87,472.19	\$14.41
PSAILA, LYNDA	TEACHER	\$87,496.12	\$0.00
PUCKETT, MELISSA	TEACHER	\$96,438.89	\$5.06
PUGH, ALISON	TEACHER	\$97,465.89	\$14.41
PULLAN, MIILA	TEACHER	\$96,128.64	\$0.00
PURNELL, CHRISTOPHER	TEACHER	\$84,593.60	\$54.31
PUTMAN, AMANDA	TEACHER	\$85,458.79	\$15.09
QUAST, BRADY	TEACHER	\$106,409.90	\$0.00
QUAST, JEREMY	TEACHER	\$102,049.18	\$0.00
QUAST, VANESSA	TEACHER	\$96,024.04	\$0.00
RACANSKY, BETH	VICE PRINCIPAL	\$97,828.63	\$1,309.89
RACANSKY, KELSEY	TEACHER	\$81,415.23	\$65.62
RAJA GABAGLIA, SANDRA	TEACHER	\$83,026.80	\$51.45
RAK, MICHAEL	TEACHER	\$78,795.02	\$97.37
RANKIN, TRACY	TEACHER	\$83,256.87	\$0.00
RATSOY, CARL	TEACHER	\$93,778.90	\$0.00
RAWSON, DENVER	TEACHER	\$89,256.82	\$0.00
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$97,502.87	\$0.00
REED, DARREN	GROUNDS FOREMAN	\$76,373.45	\$1,760.71
REID, DEANNA	TEACHER	\$82,069.58	\$54.31
REID, JOHN	TEACHER	\$88,965.14	\$0.00
REID, KARI	TEACHER	\$96,039.58	\$0.00
REID, MICHELLE	TEACHER	\$93,896.84	\$0.00
REINTJES, MIKKI	TEACHER	\$96,023.93	\$0.00
RELF, JANA	PRINCIPAL	\$129,708.39	\$294.68
REMPEL, SUSAN	TEACHER	\$96,131.12	\$0.00
RENYARD, TAMMY	DISTRICT PRINCIPAL, DISTRICT TEAM	\$140,719.88	\$1,558.67
RESIDE, SARA	TEACHER	\$90,054.89	\$0.00
REYNOLDS, ALLEN	TEACHER	\$87,457.68	\$0.00



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
REYNOLDS, SEAN	TEACHER	\$96,170.41	\$0.00
RICHARDSON, ANDREW	TEACHER	\$87,386.49	\$0.00
RICHARDSON, BETH	VICE PRINCIPAL	\$105,708.43	\$198.07
RICHARDSON, DONNA	TEACHER	\$96,023.92	\$0.00
RICHEY, TRAVIS	TEACHER	\$96,494.20	\$0.00
RIMEK, JANINE	TEACHER	\$87,400.95	\$0.00
RIMMER, KELLY	TEACHER	\$87,400.79	\$0.00
ROBERTS, ANITA	TEACHER	\$90,596.95	\$0.00
ROBERTS, COLIN	ASSOCIATE SUPERINTENDENT	\$185,358.49	\$2,353.35
ROBERTS, LAURINDA	TEACHER	\$87,520.66	\$0.00
ROBERTS, LEILANI	TEACHER	\$87,519.48	\$0.00
ROBERTS, VICKI	VICE PRINCIPAL	\$123,447.68	\$2,272.67
ROBERTSON, JESSICA	TEACHER	\$87,400.95	\$243.05
ROBINSON, TRISH	TEACHER	\$96,039.75	\$0.00
RODIER, LYNNEA	TEACHER	\$84,114.80	\$65.62
ROLSTON, CHERYL	VICE PRINCIPAL	\$116,980.13	\$145.06
ROMPHF, CINDY	TEACHER	\$96,039.26	\$15.00
ROSENBERG, PETER	TEACHER	\$87,401.41	\$68.97
ROSS, ARTHUR	TEACHER	\$96,039.67	\$0.00
ROSS, BEVERLEY	TEACHER	\$88,243.70	\$30.19
ROSS, DARLENE	TEACHER	\$97,252.51	\$0.00
ROSS, JEREMY	TEACHER	\$87,555.89	\$0.00
ROSS, PADDY	TEACHER	\$87,400.74	\$0.00
ROSS, TANYA	TEACHER	\$96,117.52	\$549.27
ROUX, FRANCOISE	TEACHER	\$97,440.72	\$0.00
ROY, MATTHEW	TEACHER	\$77,646.23	\$84.57
RUD, LANA	TEACHER	\$87,400.95	\$0.00
RUDMAN, NICK	CARPENTER FOREMAN	\$76,457.39	\$100.00
RUMBLE, SEAN	TEACHER	\$82,965.77	\$40.54
RUSS, PAM	ALLIED SPECIALIST	\$76,536.18	\$387.04
RUTHERFORD, SCOTT	TEACHER	\$87,495.86	\$119.94
SACKER-VAN GESSEL, ROBIN	TEACHER	\$96,037.41	\$25.00
SAKIYAMA, DALE	TEACHER	\$87,472.18	\$0.00
SALVATI, SUSAN	TEACHER	\$86,780.12	\$0.00
SAMUELSON, SCOTT	TEACHER	\$96,144.25	\$0.00
SANBORN, ANDREA	TEACHER	\$89,088.04	\$45.00
SANCHEZ, ANGELA	TEACHER	\$87,495.73	\$0.00
SANDERSON, CINDY	PRINCIPAL	\$133,568.91	\$18.90
SANSCHAGRIN, JENNIFER	TEACHER	\$87,505.78	\$0.00
SAPSFORD, BARBARA	VICE PRINCIPAL	\$116,926.29	\$454.31
SAPSFORD, PAUL	TEACHER	\$93,870.80	\$0.00
SARTON, KATHLEEN	TEACHER	\$76,138.18	\$0.00
SAXBY, LEANNE	TEACHER	\$81,668.12	\$0.00
SCALAPINO, LISA	ALLIED SPECIALIST	\$95,209.09	\$654.58
SCHAEFER, JEFFREY	TEACHER	\$95,650.35	\$29.83
SCELLENBERG, CRAIG	DISTRICT PRINCIPAL, INDIGENOUS EDUCATION	\$133,568.88	\$1,844.47
SCHIPPERS, MARK	TEACHER	\$96,128.63	\$0.00
SCHLAPPNER, CARRIE	VICE PRINCIPAL	\$120,312.15	\$206.61
SCHNEIDER, JONATHAN	TEACHER	\$96,144.07	\$0.00
SCHROEDER, TODD	TEACHER	\$88,779.47	\$0.00
SCHURING, MEGAN	TEACHER	\$87,519.80	\$40.54
SCHWAB, CLARK	TEACHER	\$96,117.68	\$223.00
SCHWARZ, RENE	TEACHER	\$89,204.00	\$0.00
SCIGLIANO, FRANK	TEACHER	\$93,794.19	\$15.09
SCOTT, JENNIFER	VICE PRINCIPAL	\$120,062.40	\$402.58
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$87,400.87	\$0.00
SEABERG, MICHA	VICE PRINCIPAL	\$120,062.43	\$51.32

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
SEABERG, VICKY	TEACHER	\$96,039.68	\$0.00
SHANNON, LIA	TEACHER	\$87,400.77	\$0.00
SHAPIRO, LISA	TEACHER	\$93,797.56	\$143.18
SHARP, DEANNE	TEACHER	\$95,753.29	\$0.00
SHAW, LISA	TEACHER	\$81,406.18	\$0.00
SHEFFER, LOUISE	DISTRICT PRINCIPAL, DISTRICT TEAM	\$140,719.84	\$0.00
SHERRINGTON, JENNIFER	TEACHER	\$93,835.38	\$84.68
SHERSTOBITOFF, TAMMY	DISTRICT PRINCIPAL, HUMAN RESOURCES	\$140,435.12	\$1,000.00
SHI, ZIHAN	SENIOR MANAGER, MARKETING - ISP	\$104,547.15	\$751.16
SHIRES, ANDREW	TEACHER	\$87,386.74	\$0.00
SHLAKOFF, LYNN	TEACHER	\$89,069.14	\$81.28
SHOLINDER, KIMBERLY	TEACHER	\$79,583.06	\$0.00
SHORTREED, DAVID	DISTRICT VICE PRINCIPAL, DISTRICT TEAM	\$120,312.17	\$259.00
SHORTREED, KATHERINE	TEACHER	\$75,833.97	\$210.52
SHORTT, CHARMAINE	TEACHER	\$96,041.23	\$572.32
SHORTT, DAVID	TEACHER	\$87,400.97	\$12.47
SHOWERS, SONDRRA	TEACHER	\$75,536.22	\$0.00
SHRUBSOLE, DEREK	TEACHER	\$96,143.85	\$11.39
SHULTZ, ACIA	TEACHER	\$76,507.12	\$1,290.28
SHUM, ANNIE	TEACHER	\$82,587.21	\$210.52
SHYPITKA, BRENDA	TEACHER	\$87,457.89	\$0.00
SIHOTA, MENA	TEACHER	\$77,700.95	\$0.00
SIMONSON, ERIC	TEACHER	\$96,023.89	\$19.30
SIMPSON, CORRINA	TEACHER	\$96,059.83	\$19.31
SINGH, TANIA	VICE PRINCIPAL	\$92,803.62	\$455.56
SITAR, ISTVAN	TEACHER	\$96,139.10	\$0.00
SIVERTSON, GREG	TEACHER	\$96,039.78	\$0.00
SKINNER, ANDREA	TEACHER	\$96,183.86	\$25.00
SKWAROK, JAMES	TEACHER	\$96,129.78	\$0.00
SMALL, JENNIFER	TEACHER	\$87,387.48	\$0.00
SMART, KIMBERLEE	TEACHER	\$90,871.84	\$0.00
SMITH, CHRISTINE	TEACHER	\$97,642.19	\$0.00
SMITH, JOLENE	TEACHER	\$93,896.60	\$0.00
SMITH, PAUL	TEACHER	\$78,700.37	\$54.31
SMITH, SANDY	TEACHER	\$87,451.32	\$0.00
SMITH, SCOTT	PRINCIPAL	\$100,028.75	\$0.00
SMITH, SHELLEY	TEACHER	\$95,735.07	\$0.00
SMITH, SUSAN	TEACHER	\$93,799.33	\$0.00
SNIDER, IAN	TEACHER	\$80,123.81	\$40.54
SNOW, JOANNA	PRINCIPAL	\$133,568.87	\$282.76
SOLECKI, SUSANNA	TEACHER	\$77,021.86	\$0.00
SOLES, JIM	ASSOCIATE DIRECTOR, FACILITIES	\$144,385.79	\$1,021.93
SOMERS, EDWARD	TEACHER	\$97,962.52	\$50.00
SORENSEN, JODI	TEACHER	\$96,039.55	\$0.00
SPAHAN, FRANCINE	TEACHER	\$87,496.16	\$0.00
SPARROW, DENISE	TEACHER	\$87,400.74	\$0.00
SPICER, KEVIN	TEACHER	\$96,143.69	\$0.00
SPICER, STEPHANIE	TEACHER	\$75,410.17	\$0.00
SPIES, JANE	TEACHER	\$87,544.47	\$40.54
SPRAY, TIM	TEACHER	\$97,502.88	\$11.39
SPRIGG, RICHARD	TEACHER	\$101,229.26	\$20.99
SRAN, STEVE	TEACHER	\$87,481.98	\$0.00
STAGG, LESLIE ERIC	TEACHER	\$98,006.08	\$796.45
STAR, MICHAEL	TEACHER	\$95,056.87	\$0.00
STEAD, NICOLE	TEACHER	\$93,794.38	\$0.00
STEEVES, NICOLE	TEACHER	\$96,036.82	\$0.00
STEVENS, MANDY	TEACHER	\$96,144.24	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2021**

**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, RYAN	TEACHER	\$93,794.18	\$0.00
STEVENS, SHELLEY	TEACHER	\$87,496.11	\$0.00
STEVENSON, PAUL	VICE PRINCIPAL	\$123,447.65	\$9.00
STEVENSON, RYAN	TEACHER	\$82,106.27	\$0.00
STRIDE, KATRINA	ASSOCIATE SECRETARY-TREASURER	\$157,140.49	\$2,696.40
STRONG, NICOLE	TEACHER	\$96,170.25	\$0.00
SUMNER, JOHN	TEACHER	\$78,776.04	\$457.92
SUNDHER, SANJAI	TEACHER	\$89,235.68	\$0.00
SWAN, LINDSAY	VICE PRINCIPAL	\$118,009.12	\$384.11
TAGGART, AMY	TEACHER	\$93,881.27	\$0.00
TAGGART, ROXANNE	TEACHER	\$97,502.85	\$0.00
TAGHAOUSSI, MARC	TEACHER	\$93,896.10	\$0.00
TATE, LINDA	TEACHER	\$96,144.60	\$0.00
TAUSON, AL	TEACHER	\$87,457.94	\$46.40
TAYLOR, BARBARA	VICE PRINCIPAL	\$117,175.96	\$0.00
TAYLOR, CARRIE	TEACHER	\$91,396.09	\$0.00
TAYLOR, LISA	TEACHER	\$85,508.82	\$54.31
TAYLOR, JUSTIN	MANAGER, BUILDING MAINTENANCE	\$109,785.51	\$120.00
TEMMELE, LAUREL	TEACHER	\$79,127.01	\$40.70
TESSEMAKER, JOCELYN	TEACHER	\$86,504.11	\$0.00
TEVAARWERK, KATHERINE	TEACHER	\$96,040.13	\$38.88
THATCHER, GORDON	TEACHER	\$95,377.50	\$0.00
THEIM, SUSAN E	TEACHER	\$87,400.23	\$27.90
THISTLE, WILLIAM	TEACHER	\$78,663.67	\$20.00
THOMAS, SCOTT	PRINCIPAL	\$133,568.89	\$171.36
THOMPSON, DONNA	PRINCIPAL	\$136,858.75	\$518.31
THOMPSON, JULIA	TEACHER	\$96,023.92	\$138.99
THOMPSON, MIKE	TEACHER	\$90,671.49	\$50.00
THOMPSON, LAUREN	TEACHER	\$87,496.12	\$0.00
THOMPSON, THOMAS	PRINCIPAL	\$133,568.89	\$257.50
THORNBUR, SARAH	TEACHER	\$111,319.81	\$0.00
THORNTON, KEELY	TEACHER	\$93,440.92	\$0.00
THURBIDE, CAMERON	TEACHER	\$87,472.12	\$0.00
TIMMERMAN, TANYA	TEACHER	\$80,222.86	\$54.31
TISSARI, JANET LYNN	TEACHER	\$93,794.39	\$0.00
TOMPKINS, MARYLOU	TEACHER	\$96,039.54	\$0.00
TRAN, STEPHANE	TEACHER	\$86,828.24	\$15.09
TRAYNOR, JANELLE	TEACHER	\$96,025.95	\$11.03
TREBILCO, RACHEL	TEACHER	\$77,989.23	\$70.38
TREBLE, JENNIFER	TEACHER	\$96,168.65	\$0.00
TREGGAR, KARINE	TEACHER	\$81,918.95	\$0.00
TRENCHARD, LEANN	TEACHER	\$96,118.05	\$3.29
TRINH, AI LINH	TEACHER	\$96,039.55	\$0.00
TROFIMUK, MARYANNE	PRINCIPAL	\$137,528.41	\$2,741.59
TROZZO, CINDY	TEACHER	\$87,380.47	\$0.00
TRUMPY, CHRISTINA	TEACHER	\$77,526.39	\$0.00
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERNATIONAL STUDENT PROGRAM	\$139,437.47	\$1,035.67
TURCOTTE, ILDA	TEACHER	\$96,102.44	\$0.00
TURCOTTE, JULIEN	TEACHER	\$80,144.97	\$210.00
TURNBULL, THOMAS	TEACHER	\$87,400.80	\$45.70
TURNER, BENJAMIN	TEACHER	\$83,277.16	\$0.00
TYMOSHUK, VICTOR	TEACHER	\$81,998.32	\$0.00
TYRRELL, RACHELLE	TEACHER	\$93,778.90	\$0.00
VAN MOLL, ERIC	TEACHER	\$87,505.85	\$0.00
VANAKKER, MARK	TEACHER	\$87,496.36	\$0.00
VARGA, LYNN	TEACHER	\$96,151.14	\$0.00
VARGAS, DAVID	TEACHER	\$87,386.47	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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
VERHAGEN, MICHAEL	TEACHER	\$87,400.64	\$0.00
VINGO, MICHELLE	TEACHER	\$93,794.14	\$84.68
VISTISEN-HARWOOD, MARNI	MANAGER, CAPITAL PLANNING	\$106,403.57	\$2,451.40
VITALE, WILLIAM	TEACHER	\$87,472.06	\$61.46
VON TIGERSTROM, MAUREEN	TEACHER	\$92,585.26	\$445.55
VRANJES, TOMO	TEACHER	\$97,607.82	\$0.00
WADE, ETHAN	ELECTRICIAN	\$75,492.64	\$2,180.22
WALASEK, DEBRA	TEACHER	\$78,635.99	\$0.00
WALASEK, JASON	TEACHER	\$93,409.27	\$12.47
WALKER, OMDREA	TEACHER	\$97,465.88	\$0.00
WALKER, REBECCA	TEACHER	\$87,512.73	\$84.68
WALKER, SHEILAH	TEACHER	\$80,809.11	\$0.00
WALLACE, SEAN	TEACHER	\$97,481.71	\$0.00
WALSH-ANSTEY, MICHELLE	TEACHER	\$87,470.71	\$0.00
WALT, DANA	TEACHER	\$91,317.83	\$15.09
WALTON, CAROL	TEACHER	\$98,028.82	\$2,189.81
WANLESS, JENNIFER	VICE PRINCIPAL	\$110,904.00	\$207.89
WARDLE, TANYA	TEACHER	\$96,039.51	\$0.00
WARRENDER, CONNIE	TEACHER	\$96,039.54	\$0.00
WATSON, BRENT	TEACHER	\$93,778.89	\$0.00
WATT, ZOE	ALLIED SPECIALIST	\$93,330.74	\$50.00
WAUTHY, JAMES	TEACHER	\$87,401.11	\$0.00
WEAR, LARA	TEACHER	\$96,024.01	\$0.00
WEAVER, JEFFERY	TEACHER	\$97,651.70	\$0.00
WEIR, HEATHER	TEACHER	\$89,323.96	\$0.00
WELBY, SEAN	TEACHER	\$86,736.74	\$8.08
WELSH, ELIZABETH	ALLIED SPECIALIST	\$95,209.15	\$0.00
WEST, ALISON	TEACHER	\$87,386.47	\$0.00
WEST, GWYNETH	TEACHER	\$87,386.47	\$0.00
WEST, KRISTY	TEACHER	\$81,821.60	\$0.00
WESTBY, LEOLA	TEACHER	\$87,472.44	\$0.00
WESTCOTT, STEPHEN	TEACHER	\$87,400.86	\$0.00
WESTON, JOHN	TEACHER	\$97,743.33	\$0.00
WESTON, PATRICK	TEACHER	\$78,628.90	\$0.00
WESTON, SHELLEY	TEACHER	\$87,482.10	\$0.00
WHEELER, STEWART	TEACHER	\$100,423.95	\$60.00
WHITE, BENJAMIN	TEACHER	\$95,873.35	\$15.64
WHITFIELD, WILLIAM	TEACHER	\$87,386.80	\$202.51
WHITTEN, DEBORAH	DEPUTY SUPERINTENDENT	\$211,334.99	\$1,840.03
WIEDEMAN, KRISTIN	TEACHER	\$96,034.44	\$0.00
WIGNALL, CHRISTOPHER	TEACHER	\$93,922.16	\$0.00
WIGNALL, JENNIFER	VICE PRINCIPAL	\$120,062.43	\$405.52
WILLIAMS, ALAN	TEACHER	\$87,400.78	\$0.00
WILLIAMS, CATERINA	TEACHER	\$81,319.98	\$20.00
WILLIAMS, JESSICA	TEACHER	\$88,973.33	\$0.00
WILLIAMS, LYNDIA	TEACHER	\$93,855.74	\$0.00
WILLIAMSON, LAUREN	TEACHER	\$86,380.15	\$0.00
WILLINGTON, CARMEN	TEACHER	\$87,500.77	\$0.00
WILSON, CHRISTINA	TEACHER	\$87,386.48	\$0.00
WILTON, DEANNA	TEACHER	\$87,496.13	\$0.00
WINKLER, SARAH	VICE PRINCIPAL	\$117,176.06	\$227.42
WITTMAN, BRIE	TEACHER	\$77,754.47	\$0.00
WOLSAK, JUSTINE	TEACHER	\$96,039.68	\$56.45
WOOD, SHAWNA	TEACHER	\$96,039.58	\$0.00
WOODLAND, JUDITH	TEACHER	\$86,807.14	\$75.68
WORSLEY, HARRISON	TEACHER	\$87,472.15	\$0.00
WRIGHT, COREY	TEACHER	\$99,139.18	\$34.19

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2021**

**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)

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
WRIGHT, LINDSAY	TEACHER	\$78,058.02	\$5.06
WRIGHT, SARA	TEACHER	\$96,023.92	\$247.77
YARR, TRACY	TEACHER	\$97,518.77	\$38.88
YEARWOOD, LYNN	MANAGER, PAYROLL & BENEFITS	\$113,459.19	\$1,940.40
YOUNG, DAVID	TEACHER	\$96,039.56	\$0.00
ZAHARA, JODI	TEACHER	\$87,159.67	\$38.88
ZEMANEK, TIMOTHY	TEACHER	\$76,450.58	\$5.02
ZUCKO, VINI	TEACHER	\$93,778.77	\$181.81
ZUYDERDUYN, MELISSA	TEACHER	\$92,542.67	\$51.45
<b>TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000</b>		<b>\$96,322,216.35</b>	<b>\$192,916.76</b>
<b>TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS</b>		<b>\$85,006,551.69</b>	<b>\$178,083.03</b>
<b>TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS</b>		<b>\$181,328,768.04</b>	<b>\$370,999.79</b>
<b>CONSOLIDATED TOTAL - REMUNERATION PAID</b>		<b>\$181,551,389.78</b>	<b>\$375,619.83</b>
<b>EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN</b>			<b>\$9,921,030.07</b>

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2021**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were two (2) severance agreements under which payment commenced between School District No. 61 (Greater Victoria) and its non-unionized employees during fiscal year 2020-2021. These agreements represent from six (6) to eighteen (18) months of compensation.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2020**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
ACCESSSMT HOLDINGS LTD	\$130,068.75
ACKLANDS-GRAINGER INC	\$25,458.62
ADEMCO III LTD	\$58,789.99
ADR EDUCATION	\$28,350.02
ALPHA CLEANTECH LABS INC	\$93,858.09
ALPHA ROOFING & SHEET METAL LTD	\$94,162.96
ALSCO CANADA CORPORATION	\$50,599.40
AMAZON.CA	\$538,113.41
AMERESCO CANADA INC	\$56,826.02
ANDREW SHERET LTD.	\$489,400.35
APOLLO SHEET METAL LTD	\$25,020.82
APPLE CANADA INC	\$540,841.43
ARCADIS CANADA INC	\$26,537.18
ARCHIE JOHNSTONE PLUMBING	\$84,766.82
ARI FINANCIAL SERVICES T46163	\$134,784.35
AV SOLUTIONS	\$26,943.31
BARAGAR ENTERPRISES LTD	\$32,445.02
BARTLE & GIBSON CO LTD	\$75,243.56
BARTLETT TREE EXPERT COMPANY	\$63,068.25
BC HYDRO & POWER AUTHORITY	\$1,680,627.14
BC TRANSIT	\$66,593.47
BCSTA	\$71,962.58
BIENENSTOCK NATURAL PLAYGROUND	\$25,869.42
BOLEN BOOKS LTD	\$64,827.76
BORDEN LADNER GERVAIS LLP	\$53,946.09
BRADLEY SHUYA ARCHITECT INC	\$160,449.70
BUNZL CLEANING AND HYGIENE CAN	\$956,405.01
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$472,902.82
CAMOSUN COLLEGE	\$385,465.87
CANADIAN CORPS OF COMMISSIONAIRES	\$37,849.34
CANAM HOLDINGS LTD	\$73,500.02
CANNEPP	\$51,356.40
CASCADIA SPORT SYSTEMS INC	\$64,766.10
CDN TIRE STORE	\$70,567.67
CENTAUR PRODUCTS INC	\$152,620.89
CETACEA SOUND CORP	\$40,129.00
CHARTER TELECOM INC	\$191,618.60
CITY OF VICTORIA	\$1,266,769.85
COAST APPLIANCES	\$55,348.10
COASTAL INSTALLATIONS (PREFAB)	\$49,140.00
COLUMBIA FIRE & SAFETY LTD	\$38,250.36
COLUMBIA INDUSTRIAL SUPPLIES	\$60,715.90
CONTI ELECTRONICS LTD	\$104,439.97
CONVOY SUPPLY - VICTORIA	\$104,893.41

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2020**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
CORP OF THE CITY OF VICTORIA	\$311,429.78
CORP OF THE DIST OF SAANICH	\$39,838.14
COSTCO WHOLESALE	\$110,305.79
CRESCENT BEACH PUBLISHING	\$68,952.22
DANIELLS CUSTOM MILLWORK LTD	\$64,587.75
DENBOW	\$115,895.90
DOLLARAMA	\$48,780.25
DOWNS CONSTRUCTION	\$576,361.38
DURWEST CONSTRUCTION MANAGEMEN	\$8,245,862.03
ECCO HEATING PRODUCTS	\$29,606.95
EDUCAN INSTITUTIONAL FURNITURE	\$99,744.36
EECOL ELECTRIC LTD	\$151,253.27
ERV PARENT COMPANY LIMITED	\$44,944.37
ESCRIBE SOFTWARE LTD	\$33,600.02
ESQUIMALT NATION	\$56,709.02
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,336,089.10
FBM CANADA GSD INC	\$60,649.15
FIRST RESPONSE GLASS LTD	\$77,272.03
FIVE STAR PAVING CO LTD	\$172,510.80
FLYNN CANADA LIMITED	\$49,625.13
FOCUSED EDUCATION RESOURCES SOCIETY	\$46,566.40
FOLLETT SCHOOL SOLUTIONS INC	\$41,545.89
FOLLETT SOFTWARE COMPANY	\$35,127.77
FORTISBC ENERGY	\$1,077,669.65
FULCRUM MANAGEMENT SOLUTIONS	\$28,224.02
FUTUREBOOK PRINTING,INC	\$85,354.01
GARDEN CITY TRANSPORTATION LTD	\$269,786.82
GASPARD	\$40,413.29
GOLD KEY SALES AND LEASE LTD	\$51,336.32
GORDON FOOD SERVICE CANADA LTD	\$28,948.66
HABITAT SYSTEMS INCORPORATED	\$42,120.77
HADRIAN EDUCATIONAL CONSULTING	\$39,720.25
HANDICARE CANADA	\$26,344.67
HARRIS & COMPANY	\$61,116.02
HCMA ARCHITECTURE + DESIGN	\$92,714.16
HDR ARCHITECTURE ASSOCIATES	\$4,130,500.49
HEATHERBRAE BUILDERS CO LTD	\$2,957,666.97
HEROLD ENGINEERING LIMITED	\$43,247.83
HOME LUMBER & BUILDING SUPPLY	\$495,627.37
HOUSTON SIGN 90 LTD	\$35,672.00
HUB INTERNATIONAL INSURANCE BR	\$49,321.76
ICONIX WATERWORKS LIMITED PART	\$38,673.00
INDIGO BOOKS & MUSIC INC.	\$35,399.89
INDUSTRIAL PLASTICS (1975) LTD	\$47,261.58



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2020**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
INNOV8 DIGITAL SOLUTIONS INC	\$955,596.89
INTRADO CANADA INC	\$42,501.78
IREDALE ARCHITECTURE	\$192,197.50
ISLAND ASPHALT LIMITED	\$102,391.26
ISLAND BLUEPRINT CO LTD	\$27,950.88
ISLAND ENVIRONMENTAL HEALTH & SAFETY	\$158,306.77
ISLAND KEY COMPUTER LTD	\$1,024,476.37
ISLAND KEY SUPPLY	\$26,304.74
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$111,010.26
JAMF SOFTWARE	\$26,505.00
JE ANDERSON & ASSOCIATES	\$44,873.89
JOSTENS	\$77,817.88
JPJ ATHLETICS AND REPAIRS	\$27,594.67
K P M G	\$28,130.55
KAL TIRE	\$30,096.96
KARAJEN CORP	\$50,125.52
KENNEDY, MARY KAY	\$29,825.37
KERR CONTROLS INC	\$72,810.71
KEV SOFTWARE INC	\$170,443.29
KINETIC CONSTRUCTION LTD	\$964,321.68
KIRBY'S SOURCE FOR SPORTS	\$32,384.28
KMS TOOLS & EQUIPMENT LTD	\$173,602.45
KOFFMAN KALEF LLP	\$162,928.61
LEHIGH MATERIALS	\$27,561.17
LIFEWORCS	\$120,539.16
LONDON DRUGS	\$37,128.99
LONG & MCQUADE LIMITED	\$173,900.92
LUMBERWORLD OPERATIONS LTD	\$310,272.56
LUND, MARKETA	\$31,793.26
LVISSAA	\$38,475.59
MACNUTT ENTERPRISES LTD	\$65,222.32
MARSH CANADA LIMITED	\$55,297.00
MCCRANN CARPET FINISHING CORP	\$122,579.52
MEGA SCREEN PRODUCTIONS INC	\$25,696.93
METRO TESTING & ENGINEERING LTD	\$37,200.97
MICHAELS #3501	\$35,591.40
MICHELL EXCAVATING LTD	\$83,173.56
MINISTER OF FINANCE	\$72,039.92
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	\$4,337,538.49
MINISTER OF FINANCE C/O CLIMATE ACTION	\$136,080.00
MONK OFFICE SUPPLY LTD.	\$532,048.82
MUNICIPAL PENSION PLAN	\$3,974,652.45
MUNROS BOOKSTORE LTD	\$84,163.58
NELSON EDUCATION LTD	\$108,430.88

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2020**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
NETZERO SOLAR	\$51,790.41
NOBLE CAR BUYERS SERVICE LTD	\$36,141.28
OAK BAY WATER DEPT	\$68,812.98
ON SIDE RESTORATION	\$785,140.52
OUI FOR KIDS	\$32,157.26
OUT OF THE BLUE DESIGNS	\$122,400.51
OUTSIDE PIN CONSULTING	\$27,586.33
PACIFIC AUDIO WORKS LTD	\$26,910.58
PACIFIC BLUE CROSS	\$4,499,170.68
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	\$56,798.16
PACIFIC PAINT (BENJAMIN MOORE PAINT)	\$89,156.50
PALADIN TECHNOLOGIES INC	\$38,598.06
PANAGO	\$40,783.87
PARKER JOHNSTON INDUSTRIES LTD	\$285,778.50
PASSION SPORTS	\$34,186.21
PEARSON CANADA INC	\$189,786.40
PLAYSTED SHEET METAL LTD	\$100,392.61
POWERSCHOOL CANADA ULC	\$293,698.91
PROVINCE OF BRITISH COLUMBIA	\$58,262.56
PUBLIC EDUCATION BENEFITS TRUST	\$1,975,438.64
REAL CANADIAN WHOLESALE CLUB	\$39,092.87
REFRIGERATIVE SUPPLY LIMITED	\$60,690.03
REIMER HARDWOODS LTD	\$81,805.39
RICHELIEU HARDWARE LTD	\$68,716.46
RICHMOND ELEVATOR MAINTENANCE	\$175,250.92
RIVERS LAWN & GARDEN MAINTENANCE	\$417,708.05
RUSSELL BOOKS LTD.	\$130,772.98
RUSSELL HENDRIX FOODSERVICE EQUIPMENT	\$28,736.80
RYZUK GEOTECHNICAL	\$135,736.28
SAANICH WATER DEPARTMENT	\$373,919.71
SAUNDERS BOOK COMPANY	\$43,383.53
SAVE ON FOODS	\$57,288.15
SAWYER SEWING CENTER	\$34,722.52
SCHOLASTIC CANADA LTD.	\$94,958.58
SCHOOL DISTRICT #63 (SAANICH)	\$58,355.00
SCHOOL DISTRICT NO. 73 BUSINESS COMPANY	\$195,150.00
SCHOOL HOUSE TEACHING SUPPLIES	\$50,651.22
SCHOOLHOUSE PRODUCTS INC	\$295,591.23
SEARLE'S AUTO REPAIRS CO LTD	\$29,535.84
SERVICE FIRST LTD	\$27,597.64
SERVICES FLO INC	\$25,524.82
SHAW BUSINESS	\$35,942.75
SHERWIN-WILLIAMS	\$25,418.04
SINCLAIR SUPPLY	\$39,127.66

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2020**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
SLEGG BUILDING MATERIALS	\$187,341.21
SMCN CONSULTING INC	\$66,202.50
SOFTCHOICE LP	\$254,429.83
SONGHEES FIRST NATION	\$176,408.00
SPARKER CONSTRUCTION LTD	\$321,012.12
SPECTRUM EDUCATIONAL SUPPLIES	\$52,991.66
STAPLES BUSINESS ADVANTAGE	\$103,415.40
STAPLES STORE #64	\$65,689.62
STARLINE WINDOWS LTD	\$44,652.42
STL SAFETY INC	\$120,216.35
STORY CONSTRUCTION LTD	\$362,628.09
STRONG NATIONS PUBLISHING, INC	\$61,858.78
SUDDEN FUN RECREATION EQUIPMENT	\$25,057.20
SUNBELT RENTALS OF CANADA INC	\$31,502.98
SUNCOR ENERGY PRODUCTS	\$201,806.66
SWING TIME DISTRIBUTORS LTD	\$202,092.96
SYSCO VICTORIA INC	\$26,665.98
TAPESTRY MUSIC	\$55,390.53
TEACHERS PENSION PLAN	\$14,798,998.80
TEAM SALES VANCOUVER ISLAND LTD	\$62,644.94
TECHNICAL SAFETY BC	\$38,759.87
TELUS	\$149,288.33
TELUS MOBILITY INC	\$243,890.20
TEXTHELP	\$36,193.50
THE HOME DEPOT #7074	\$48,399.71
THINK COMMUNICATIONS INC.	\$28,441.08
THIRDWAVE BUS SERVICES	\$845,540.59
THRIFTY FOODS	\$51,748.54
TOWER FENCE PRODUCTS LTD	\$65,873.62
TOWN OF VIEW ROYAL	\$30,924.29
TREVOR BLACK ENTERPRISES	\$43,007.99
TROY LIFE & FIRE SAFETY LTD	\$49,956.23
TRUFFLES CATERING	\$234,432.52
TURNING POINT RESOLUTIONS INC	\$69,880.61
TYEE SUPER SERVICE	\$36,644.43
ULINE	\$51,385.09
UNITED LIBRARY SERVICES INC	\$41,005.00
UNIVERSITY OF VICTORIA	\$27,551.34
UPPER CANADA FOREST PRODUCTS LTD	\$32,409.67
VANCOUVER ISLAND HEALTH AUTHORITY	\$555,804.50
VANCOUVER PUBLIC EDUCATION ALLIANCE CORP	\$130,441.25
VICTORIA GLASS INC	\$28,672.35
VICTORIA INTERNATIONAL STUDENT SERVICES	\$26,379.00
VITAL LAB SOLUTIONS	\$87,459.50

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2020**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
WAL-MART	\$70,290.39
WASTE MANAGEMENT OF CANADA CORP	\$244,621.83
WESCO DISTRIBUTION-CANADA INC	\$330,173.98
WESTCOAST ROOF INSPECTION SERVICES	\$28,937.03
WESTERN CAMPUS RESOURCES	\$28,945.84
WESTERN EQUIPMENT LTD	\$43,289.21
WILSONS TRANSPORTATION LTD	\$71,178.14
WORKSAFE BC	\$1,452,675.41
<b>TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	<b>\$79,076,130.16</b>
<b>TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>	<b>\$5,636,496.10</b>
<b>CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$84,712,626.26</b>

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2021**

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

**SCHEDULED PAYMENTS**

Schedule of Remuneration and Expenses:		
Remuneration	\$ 181,551,390	
Employee expenses	375,620	
Employer portion of Employment Insurance Contributions and Canada Pension Plan	9,921,030	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 191,848,040
Schedule of Payments for the Provision of Goods and Services		84,712,626
<b>CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS</b>		<b>\$ 276,560,666</b>

**FINANCIAL STATEMENT EXPENDITURES**

Operating Fund Expenditures	\$207,965,873	
Trust Fund Expenditures	35,500,557	
Capital Fund Expenditures	32,452,177	
<b>CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES</b>		<b>\$275,918,607</b>
<b>DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES</b>		<b>\$ 642,059</b>

**EXPLANATION OF DIFFERENCE**

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

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

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

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2021

# School District No. 61 (Greater Victoria)

June 30, 2021

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2-4
Statement of Financial Position - Statement 1 .....	5
Statement of Operations - Statement 2 .....	6
Statement of Changes in Net Debt - Statement 4 .....	7
Statement of Cash Flows - Statement 5 .....	8
Notes to the Financial Statements .....	9-26
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) .....	27
Schedule of Operating Operations - Schedule 2 (Unaudited) .....	28
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....	29
Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....	30
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....	31
Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....	33
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....	34
Schedule of Capital Operations - Schedule 4 (Unaudited) .....	37
Schedule 4A - Tangible Capital Assets (Unaudited) .....	38
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited) .....	39
Schedule 4C - Deferred Capital Revenue (Unaudited) .....	40
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....	41

# School District No. 61 (Greater Victoria)

## MANAGEMENT REPORT

Version: 4222-3476-1494

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

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

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

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

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

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

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



Signature of the Chairperson of the Board of Education

Sept. 28, 2021

Date Signed



Signature of the Superintendent

Sept 28, 2021

Date Signed



Signature of the Secretary Treasurer

Sept 27, 2021

Date Signed





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

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, 2021
- 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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2021 of the Entity 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.

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.

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:

- Information, other than the financial statements and the auditors' report thereon, included in 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 attached to the audited financial statements 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is positioned above a horizontal line.

Chartered Professional Accountants

Victoria, Canada  
September 27, 2021

# School District No. 61 (Greater Victoria)

Statement 1

Statement of Financial Position  
As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	62,735,222	58,652,535
Accounts Receivable		
Due from Province - Ministry of Education	4,851,003	4,471,552
Due from Province - Other	476,596	161,875
Due from First Nations	306,891	-
Other (Note 3)	3,408,670	4,209,720
Portfolio Investments (Note 4)	499,658	499,601
<b>Total Financial Assets</b>	<b>72,278,040</b>	<b>67,995,283</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	33,492,718	27,562,932
Unearned Revenue (Note 7)	11,955,313	8,471,669
Deferred Revenue (Note 8)	6,540,627	6,644,955
Deferred Capital Revenue (Note 9)	224,821,813	205,139,251
Employee Future Benefits (Note 10)	2,996,493	2,834,171
<b>Total Liabilities</b>	<b>279,806,964</b>	<b>250,652,978</b>
<b>Net Debt</b>	<b>(207,528,924)</b>	<b>(182,657,695)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	267,848,834	247,866,324
Prepaid Expenses	957,276	384,899
<b>Total Non-Financial Assets</b>	<b>268,806,110</b>	<b>248,251,223</b>
<b>Accumulated Surplus (Deficit) (Note 20)</b>	<b>61,277,186</b>	<b>65,593,528</b>

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

Sept. 28, 2021  
Date Signed

Signature of the Superintendent

Sept 28, 2021  
Date Signed

Signature of the Secretary Treasurer

Sept 27 / 2021.  
Date Signed

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

Statement 2

Statement of Operations  
Year Ended June 30, 2021

	2021 Budget (Note 17)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	216,339,721	226,659,672	217,343,604
Other	50,000	103,076	103,799
Tuition	8,333,604	9,496,466	15,412,570
Other Revenue	5,195,141	5,494,884	6,871,882
Rentals and Leases	1,815,064	1,587,882	1,784,510
Investment Income	1,150,200	633,130	1,111,884
Amortization of Deferred Capital Revenue	7,522,773	7,648,791	7,426,505
<b>Total Revenue</b>	<b>240,406,503</b>	<b>251,623,901</b>	<b>250,054,754</b>
<b>Expenses</b>			
Instruction	204,958,740	209,607,636	202,666,890
District Administration	6,083,638	6,306,434	6,133,036
Operations and Maintenance	38,271,527	38,904,825	39,041,171
Transportation and Housing	1,157,630	1,121,348	923,744
<b>Total Expense</b>	<b>250,471,535</b>	<b>255,940,243</b>	<b>248,764,841</b>
<b>Surplus (Deficit) for the year</b>	<b>(10,065,032)</b>	<b>(4,316,342)</b>	<b>1,289,913</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>65,593,528</b>	<b>64,303,615</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>61,277,186</b>	<b>65,593,528</b>

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

Statement 4

Statement of Changes in Net Debt  
Year Ended June 30, 2021

	2021 Budget (Note 17)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(10,065,032)</u>	<u>(4,316,342)</u>	<u>1,289,913</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(19,673,202)	(31,640,450)	(20,534,408)
Amortization of Tangible Capital Assets	11,880,269	11,657,940	11,263,834
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(7,792,933)</u>	<u>(19,982,510)</u>	<u>(9,270,574)</u>
Acquisition of Prepaid Expenses	-	(572,377)	236,063
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(572,377)</u>	<u>236,063</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(17,857,965)</u>	<u>(24,871,229)</u>	<u>(7,744,598)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>(24,871,229)</u>	<u>(7,744,598)</u>
<b>Net Debt, beginning of year</b>		<u>(182,657,695)</u>	<u>(174,913,097)</u>
<b>Net Debt, end of year</b>		<u>(207,528,924)</u>	<u>(182,657,695)</u>

# School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(4,316,342)	1,289,913
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(200,012)	(6,406,581)
Prepaid Expenses	(572,377)	236,063
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	298,811	947,937
Unearned Revenue	3,483,644	(3,226,958)
Deferred Revenue	(104,328)	1,547,838
Employee Future Benefits	162,322	134,894
Other Liabilities	5,630,974	1,379,236
Amortization of Tangible Capital Assets	11,657,940	11,263,834
Amortization of Deferred Capital Revenue	(7,648,791)	(7,426,505)
<b>Total Operating Transactions</b>	<b>8,391,841</b>	<b>(260,329)</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(4,684,094)	(2,052,625)
Tangible Capital Assets -WIP Purchased	(26,956,356)	(18,481,783)
Bylaw Expenditures	(811,727)	(3,693,643)
Insurance Claim Expense	(1,829,035)	-
<b>Total Capital Transactions</b>	<b>(34,281,212)</b>	<b>(24,228,051)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	29,972,115	23,315,351
<b>Total Financing Transactions</b>	<b>29,972,115</b>	<b>23,315,351</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(57)	(57)
<b>Total Investing Transactions</b>	<b>(57)</b>	<b>(57)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>4,082,687</b>	<b>(1,173,086)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>58,652,535</b>	<b>59,825,621</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>62,735,222</b>	<b>58,652,535</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	62,735,222	58,652,535
	<b>62,735,222</b>	<b>58,652,535</b>

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2021

---

### 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.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning September 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

### 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 (m).

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.



## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2021

---

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

#### (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.

#### (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 (EARS�) 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, 2021

---

### 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, 2021

---

### 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, 2021

---

### 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, 2021

---

### 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.

(r) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

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

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2021

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

#### (r) Future Changes in Accounting Policies (continued)

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

### 3. Accounts Receivable – Other Receivables

	June 30, 2021	June 30, 2020
Due from Agencies and Associations	\$ 464,578	\$ 465,685
Due from Government of Canada	220,730	201,187
Other Receivables	2,723,362	3,542,848
	<u>\$ 3,408,670</u>	<u>\$ 4,209,720</u>

### 4. Portfolio Investments

Portfolio investments is comprised of a 7.6% Province of Ontario Bond maturing June 2, 2027. The market value of the investments as of June 30, 2021 was \$0.67 million (2020: \$0.72 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.

### 6. Accounts Payable and Accrued Liabilities – Other

	June 30, 2021	June 30, 2020
Trade Payables	\$ 5,942,459	\$ 3,203,048
Salaries and Benefits Payable	16,157,683	15,946,873
Accrued Vacation Pay	2,178,207	2,262,208
Holdback Payables	1,053,327	713,391
International Student Program Fee Payable	7,569,654	4,842,912
Other	591,388	594,500
	<u>\$ 33,492,718</u>	<u>\$ 27,562,932</u>

International Student Program Fees Payable in the amount of \$7,569,654 (2020: \$4,842,912) is comprised of 2020/21 refunds \$483,032 (2020: \$0), homestay fees of \$5,966,030 (2020: \$3,837,807) and medical fees of \$1,120,592 (2020: \$1,005,105). These amounts are collected and paid by the School District on behalf of the International Student Program. The same amount included in cash and cash equivalents is restricted and not available for general use.

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

Notes to Financial Statements

Year Ended June 30, 2021

**7. Unearned Revenue**

	June 30, 2021	June 30, 2020
Unearned Revenue, Beginning of Year	\$ 8,471,669	\$ 11,698,627
Changes for the Year:		
Increase:		
Tuition fees	12,625,596	12,190,967
Rentals and Leases	1,535,504	1,800,387
Other	904,267	-
Summer school	1,720	2,090
	15,067,087	13,993,444
Decrease:		
Tuition fees	9,496,466	15,399,179
Rentals and Leases	1,587,882	1,784,511
Other	497,375	5,171
Summer school	1,720	31,541
	11,583,443	17,220,402
Net Changes for the Year	3,483,644	(3,226,958)
Unearned Revenue, End of Year	\$ 11,955,313	\$ 8,471,669

Unearned Revenue includes tuition collected from International students for school terms beginning after June 30, 2021.

**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, 2021	June 30, 2020
Deferred Revenue, Beginning of Year	\$ 6,644,955	\$ 5,097,117
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	35,919,986	26,798,530
Other	3,201,604	5,005,783
Investment Income	95,185	162,991
	39,216,775	31,967,304
Decrease:		
Allocation to Revenue	37,441,290	29,958,242
Recovered	1,879,813	461,224
	39,321,103	30,419,466
Net Changes for the Year	(104,328)	1,547,838
Deferred Revenue, End of Year	\$ 6,540,627	\$ 6,644,955

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

Notes to Financial Statements

Year Ended June 30, 2021

**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, 2021	June 30, 2020
Deferred Capital Revenue, Beginning of Year	\$ 185,446,765	\$ 185,238,545
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue – Capital Additions	204,858	604,104
Transferred from Deferred Capital Revenue – Work in Progress	11,697,185	7,030,621
	<u>11,902,043</u>	<u>7,634,725</u>
Decrease:		
Amortization of Deferred Capital Revenue	7,648,791	7,426,505
	<u>7,648,791</u>	<u>7,426,505</u>
Net Changes for the Year	4,253,252	208,220
Deferred Capital Revenue, End of Year	\$ 189,700,017	\$ 185,446,765

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

	June 30, 2021	June 30, 2020
Work in Progress, Beginning of Year	\$ 12,687,439	\$ 2,572,018
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	26,432,709	17,146,042
	<u>26,432,709</u>	<u>17,146,042</u>
Decrease:		
Transferred to Deferred Capital Revenue	11,697,185	7,030,621
	<u>11,697,185</u>	<u>7,030,621</u>
Net Changes for the Year	14,735,524	10,115,421
Work in Progress, End of Year	\$ 27,422,963	\$ 12,687,439



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

Notes to Financial Statements

Year Ended June 30, 2021

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

	June 30, 2021	June 30, 2020
Unspent Deferred Capital Revenue, Beginning of Year	\$ 7,005,047	\$ 5,133,485
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education	27,319,169	17,411,140
Provincial Grants - Other	2,538,841	5,852,995
Other	110,932	45,324
Investment Income	3,173	5,892
	29,972,115	23,315,351
Decrease:		
Transferred to Deferred Capital Revenue – Capital Additions	204,858	604,104
Transferred to Deferred Capital Revenue – Work in Progress	26,432,709	17,146,042
Bylaw and Other Provincial Capital Expenditures	811,727	3,693,643
Insurance Claim Expense	1,829,035	-
	29,278,329	21,443,789
Net Changes for the Year	693,786	1,871,562
Unspent Deferred Capital Revenue, End of Year	\$ 7,698,833	\$ 7,005,047
<b>Total Deferred Capital Revenue, End of Year</b>	<b>\$ 224,821,813</b>	<b>\$ 205,139,251</b>

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

Notes to Financial Statements

Year Ended June 30, 2021

**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, 2021	June 30, 2020
Discount Rate - April 1	2.25%	2.50%
Discount Rate - March 31	2.50%	2.25%
Long-Term Salary Growth - April 1	2.50%+seniority	2.50%+seniority
Long-Term Salary Growth - March 31	2.50%+seniority	2.50%+seniority
Expected Average Remaining Service Lifetime - March 31	10.3	10.3

	June 30, 2021	June 30, 2020
<b>Reconciliation of Accrued Benefit Obligation:</b>		
Accrued Benefit Obligation - April 1	\$ 2,835,619	\$ 2,800,750
Service Cost	283,791	268,844
Interest Cost	66,898	72,237
Benefit Payments	(237,981)	(253,995)
Actuarial Loss	(110,663)	(52,217)
Accrued Benefit Obligation - March 31	\$ 2,837,663	\$ 2,835,619

<b>Reconciliation of Funded Status at End of Fiscal Year:</b>		
Accrued Benefit Obligation - March 31	\$ 2,837,663	\$ 2,835,619
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(2,837,663)	(2,835,619)
Employer Contributions After Measurement Date	8,461	25,030
Benefit Expense After Measurement Date	(89,219)	(87,672)
Unamortized Net Actuarial Loss	(78,072)	64,091
Accrued Benefit Liability - June 30	\$ (2,996,493)	\$ (2,834,171)

<b>Reconciliation of Change in Accrued Benefit Liability:</b>		
Accrued Benefit Liability - July 1	\$ 2,834,171	\$ 2,699,277
Net Expense for Fiscal Year	383,735	374,687
Employer Contributions	(221,412)	(239,794)
Accrued Benefit Liability - June 30	\$ 2,996,493	\$ 2,834,171

<b>Components of Net Benefit Expense:</b>		
Service Cost	\$ 283,457	\$ 272,581
Interest Cost	68,779	70,902
Amortization of Net Actuarial Loss	31,500	31,204
Net Benefit Expense	\$ 383,735	\$ 374,687

# School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2021

## 11. Tangible Capital Assets

### June 30, 2021

<b>Cost:</b>	Balance at June 30, 2020	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2021
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	368,828,469	352,637	-	12,907,994	382,089,100
Buildings – WIP	13,510,641	26,775,809	-	(12,907,994)	27,378,456
Furniture & Equipment	11,072,728	2,327,219	(330,610)	63,676	13,133,013
Furniture & Equipment – WIP	22,855	85,328	-	(63,676)	44,507
Vehicles	1,091,586	94,320	(27,960)	-	1,157,946
Computer Software	239,464	-	(128,027)	-	111,437
Computer Hardware	8,485,415	1,909,918	(425,814)	95,219	10,064,738
Computer Hardware – WIP	-	95,219	-	(95,219)	-
<b>Total</b>	<b>\$ 415,784,875</b>	<b>\$31,640,450</b>	<b>\$ (912,411)</b>	<b>\$ -</b>	<b>\$ 446,512,914</b>

<b>Accumulated Amortization:</b>	Balance at June 30, 2020	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2021
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	595,000	170,000	-	-	765,000
Buildings	158,122,944	8,187,991	-	-	166,310,935
Furniture & Equipment	3,855,020	1,240,584	(330,610)	-	4,764,994
Vehicles	340,537	113,875	(27,960)	-	426,452
Computer Software	167,587	47,893	(128,027)	-	87,453
Computer Hardware	4,837,463	1,897,597	(425,814)	-	6,309,246
<b>Total</b>	<b>\$ 167,918,551</b>	<b>\$ 11,657,940</b>	<b>\$ (912,411)</b>	<b>\$ -</b>	<b>\$ 178,664,080</b>

### June 30, 2020

<b>Cost:</b>	Balance at June 30, 2019	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2020
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	361,513,977	287,421	-	7,027,071	368,828,469
Buildings – WIP	2,940,900	17,596,812	-	(7,027,071)	13,510,641
Furniture & Equipment	10,050,239	971,904	(718,268)	768,853	11,072,728
Furniture & Equipment – WIP	17,555	774,153	-	(768,853)	22,855
Vehicles	851,259	268,289	(27,962)	-	1,091,586
Computer Software	367,493	-	(128,029)	-	239,464
Computer Hardware	8,967,814	525,011	(1,122,325)	114,915	8,485,415
Computer Hardware – WIP	4,097	110,818	-	(114,915)	-
<b>Total</b>	<b>\$ 397,247,051</b>	<b>\$20,534,408</b>	<b>\$ (1,996,584)</b>	<b>\$ -</b>	<b>\$ 415,784,875</b>

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

Notes to Financial Statements

Year Ended June 30, 2021

**11. Tangible Capital Assets (Continued)****June 30, 2020 (Continued)**

<b>Accumulated Amortization:</b>	Balance at June 30, 2019	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2020
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	425,000	170,000	-	-	595,000
Buildings	150,150,766	7,972,178	-	-	158,122,944
Furniture & Equipment	3,481,226	1,092,062	(718,268)	-	3,855,020
Vehicles	269,959	98,540	(27,962)	-	340,537
Computer Software	222,117	73,499	(128,029)	-	167,587
Computer Hardware	4,102,233	1,857,555	(1,122,325)	-	4,837,463
<b>Total</b>	<b>\$ 158,651,301</b>	<b>\$ 11,263,834</b>	<b>\$ (1,996,584)</b>	<b>\$ -</b>	<b>\$ 167,918,551</b>

**Net Book Value:**

	Net Book Value June 30, 2021	Net Book Value June 30, 2020
Sites	\$ 10,833,717	\$ 10,833,717
Site Improvements	935,000	1,105,000
Buildings	215,778,165	210,705,525
Buildings – WIP	27,378,456	13,510,641
Furniture & Equipment	8,368,019	7,217,708
Furniture & Equipment – WIP	44,507	22,855
Vehicles	731,494	751,049
Computer Software	23,984	71,877
Computer Hardware	3,755,492	3,647,952
Computer Hardware – WIP	-	-
	<b>\$ 267,848,834</b>	<b>\$ 247,866,324</b>

Buildings – Work in Progress having a value of \$27,378,456 (2020: \$13,510,641) and Furniture & Equipment – Work in Progress having a value of \$44,507 (2020: \$22,855) 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, 2021

---

### **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, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 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.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$18,865,730 for employer contributions to these plans in the year ended June 30, 2021 (2020: \$18,222,175).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in the last quarter of 2021. The next valuation for the Municipal Pension Plan will be at December 31, 2021, with results available in 2022.

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, 2021 were as follows:

- Transfer from the operating fund to the capital fund \$2,538,503 for tangible capital assets purchased.
- Transfer from the special purpose fund to the capital fund \$1,940,733 for tangible capital assets purchased.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2021

### 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.

	2022	2023	2024
Youth and Family Counselling	\$ 1,732,540	\$ -	\$ -
Catering	231,102	-	-
Transportation	1,037,545	-	-
Operating Lease	115,235	64,105	-
Occupational and Physical Therapy	577,617	-	-
Employee and Family Assistance Program	120,539	-	-
Waste Management	265,839	265,839	265,839
Electric Bus Purchase	1,556,818	-	-
Vic High Construction Contracts	25,700,000	28,900,000	1,700,000
Annual Facility Grant Projects	1,729,006	-	-
Total	\$33,066,241	\$29,229,944	\$1,965,839

### 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. The following table summarizes the contractual rights of the School District for future assets:

	2022	2023	2024	2025	2026	Thereafter
Property Leases	\$ 721,524	\$ 723,325	\$ 582,241	\$ 407,241	\$ 404,766	\$3,164,986
Local Education Agreement	1,031,724	1,031,724	1,031,724	1,031,724	-	-
Total	\$1,753,248	\$1,755,049	\$1,613,965	\$1,438,965	\$ 404,766	\$3,164,986

### 17. Budget Figures

Budget figures were approved by the Board through the adoption of an annual budget on June 22, 2020.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2021

### 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, 2021, unspent Classroom Enhancement Fund remedies totalled \$308,613. The School District was unable to reach an agreement with the local teachers' union regarding the treatment of the unspent remedies by June 30<sup>th</sup>. The Deferred Revenue balance is \$251,925.

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

### 19. Expense by Object

	June 30, 2021	June 30, 2020
Salaries and Benefits	\$ 215,159,059	\$ 207,084,373
Services and Supplies	29,123,244	30,416,634
Interest	-	-
Amortization	11,657,940	11,263,834
	<b>\$ 255,940,243</b>	<b>\$ 248,764,841</b>

### 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, 2021; for outstanding purchase order commitments; and for the amounts approved for the 2021/2022 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, 2021	June 30, 2020
Internally Restricted - Operating Fund		
Carry Forward of Unspent School Budgets	\$ 1,972,690	\$ 2,574,310
Carry Forward of Unspent Project Budgets	2,840,184	5,207,301
Purchase Order Commitments	618,487	560,082
COVID-19 Contingency	-	2,561,247
Appropriated for Future Years' Operating Budget	4,837,387	7,046,806
Year 1 of 5 Network Infrastructure Replacement	406,350	-
Year 2 of 2 Shops Upgrades	350,000	-
International Education Reserve	425,000	-
Operating Reserve	1,742,641	-
	<b>13,192,739</b>	<b>17,949,746</b>
Internally Restricted - Capital Fund		
Local Capital Reserve	1,872,748	2,396,235
Total Internally Restricted Fund Balances	15,065,487	20,345,981
Unrestricted Operating Surplus	-	29,582
Invested in Tangible Capital Assets	46,211,699	45,217,965
<b>Accumulated Surplus</b>	<b>\$ 61,277,186</b>	<b>\$ 65,593,528</b>

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2021

---

### 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.

### 22. Sale of 1765 Lansdowne Road

On March 29, 2021, the School District entered into a Purchase and Sale Agreement ("the Agreement") dated March 24, 2021 and a First Addendum dated May 17, 2021 with Conseil Scolaire Francophone De La Colombie-Britannique to dispose of a portion of land situated at 1765 Lansdowne Road for \$15,232,000. The Agreement has a closing date of May 16, 2022.

### 23. 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.



## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2021

---

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

#### c) Liquidity risk

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

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

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

There has been no change to risk exposure from 2020 related to credit, market or liquidity risks.

# School District No. 61 (Greater Victoria)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	17,979,328		47,614,200	65,593,528	64,303,615
<b>Changes for the year</b>					
Surplus (Deficit) for the year	(2,248,086)	1,940,733	(4,008,989)	(4,316,342)	1,289,913
Interfund Transfers	(2,538,503)	(1,940,733)	4,479,236	-	-
Tangible Capital Assets Purchased	(4,786,589)	-	470,247	(4,316,342)	1,289,913
<b>Net Changes for the year</b>	<b>13,192,739</b>	<b>-</b>	<b>48,084,447</b>	<b>61,277,186</b>	<b>65,593,528</b>

Accumulated Surplus (Deficit), end of year - Statement 2

# School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget (Note 17)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	191,590,691	191,638,791	188,469,242
Other	50,000	100,802	52,137
Tuition	8,333,604	9,496,466	15,412,570
Other Revenue	1,689,341	2,325,833	2,257,506
Rentals and Leases	1,815,064	1,587,882	1,784,510
Investment Income	1,030,000	568,013	958,052
<b>Total Revenue</b>	<b>204,508,700</b>	<b>205,717,787</b>	<b>208,934,017</b>
<b>Expenses</b>			
Instruction	178,823,989	174,918,158	173,655,476
District Administration	6,083,638	6,306,434	6,133,036
Operations and Maintenance	24,150,979	25,619,933	23,000,437
Transportation and Housing	1,157,630	1,121,348	923,744
<b>Total Expense</b>	<b>210,216,236</b>	<b>207,965,873</b>	<b>203,712,693</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(5,707,536)</b>	<b>(2,248,086)</b>	<b>5,221,324</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>7,046,806</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,339,270)	(2,538,503)	(1,320,071)
Tangible Capital Assets - Work in Progress			(110,540)
Local Capital			(639,270)
<b>Total Net Transfers</b>	<b>(1,339,270)</b>	<b>(2,538,503)</b>	<b>(2,069,881)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(4,786,589)</b>	<b>3,151,443</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>17,979,328</b>	<b>14,827,885</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>13,192,739</b>	<b>17,979,328</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 20)		13,192,739	17,949,746
Unrestricted		-	29,582
<b>Total Operating Surplus (Deficit), end of year</b>		<b>13,192,739</b>	<b>17,979,328</b>

# School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget (Note 17)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	183,882,816	183,351,677	181,291,074
ISC/LEA Recovery	(1,030,941)	(1,031,724)	(1,063,116)
Other Ministry of Education Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults	59,092	89,835	152,725
Student Transportation Fund	20,027	20,027	20,027
Carbon Tax Grant			144,262
Employer Health Tax Grant			1,633,354
Support Staff Benefits Grant	91,283	193,437	24,497
Support Staff Wage Increase Funding			1,005,680
Teachers' Labour Settlement Funding	5,654,057	5,654,057	2,342,257
Early Career Mentorship Funding	-	435,000	-
FSA Scorer Grant	17,740	17,740	17,740
Early Learning Framework	-	4,125	4,125
Equity Scan Implementation	-	3,000	-
Suicide Prevention	-	5,000	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>191,590,691</b>	<b>191,638,791</b>	<b>188,469,242</b>
<b>Provincial Grants - Other</b>	<b>50,000</b>	<b>100,802</b>	<b>52,137</b>
<b>Tuition</b>			
Summer School Fees	28,581	1,720	31,541
Continuing Education	22,500	2,975	7,225
International and Out of Province Students	8,273,723	9,473,221	15,373,804
Distributed Learning	8,800	18,550	-
<b>Total Tuition</b>	<b>8,333,604</b>	<b>9,496,466</b>	<b>15,412,570</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	-	2,700	2,700
Funding from First Nations	1,030,941	1,031,724	1,063,116
Miscellaneous			
Odyssey French Language Assistant Funding	26,800	-	16,542
Indigenous Education Curriculum Project	10,000	4,205	5,259
Cafeteria Revenue	120,000	59,842	101,316
International Student Program Revenues	434,000	497,375	660,315
ArtStarts Grant	17,600	-	17,600
Industry Training Authority Grants	-	193,250	191,389
Miscellaneous	50,000	536,737	199,269
<b>Total Other Revenue</b>	<b>1,689,341</b>	<b>2,325,833</b>	<b>2,257,506</b>
<b>Rentals and Leases</b>	<b>1,815,064</b>	<b>1,587,882</b>	<b>1,784,510</b>
<b>Investment Income</b>	<b>1,030,000</b>	<b>568,013</b>	<b>958,052</b>
<b>Total Operating Revenue</b>	<b>204,508,700</b>	<b>205,717,787</b>	<b>208,934,017</b>

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Budget (Note 17)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	91,528,262	90,349,744	90,992,489
Principals and Vice Principals	14,147,870	14,066,958	13,209,113
Educational Assistants	18,886,902	17,265,674	18,292,596
Support Staff	18,802,445	18,669,864	17,796,238
Other Professionals	4,798,558	4,916,468	4,439,325
Substitutes	8,139,995	8,663,963	7,900,352
<b>Total Salaries</b>	<b>156,304,032</b>	<b>153,932,671</b>	<b>152,630,113</b>
<b>Employee Benefits</b>	<b>36,182,266</b>	<b>34,422,220</b>	<b>32,915,200</b>
<b>Total Salaries and Benefits</b>	<b>192,486,298</b>	<b>188,354,891</b>	<b>185,545,313</b>
<b>Services and Supplies</b>			
Services	4,092,856	7,007,812	7,054,257
Student Transportation	1,019,460	915,608	906,201
Professional Development and Travel	674,017	1,038,194	888,436
Rentals and Leases	115,235	126,428	115,250
Dues and Fees	96,315	110,536	106,549
Insurance	372,000	424,325	357,839
Supplies	6,847,371	6,188,153	4,793,206
Utilities	4,512,684	3,799,926	3,945,642
<b>Total Services and Supplies</b>	<b>17,729,938</b>	<b>19,610,982</b>	<b>18,167,380</b>
<b>Total Operating Expense</b>	<b>210,216,236</b>	<b>207,965,873</b>	<b>203,712,693</b>

# School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	68,903,150	4,411,687	2,214,697	208,614	313,974	6,759,447	82,811,569
1.03 Career Programs	797,882	121,096	307,890			35,223	1,262,091
1.07 Library Services	2,177,514			343,852		86,266	2,607,632
1.08 Counselling	2,912,905	699,386	13,907,999	216,383		105,978	3,018,883
1.10 Special Education	9,550,328	87,829		9,070		669,182	25,043,278
1.30 English Language Learning	2,044,454	155,472	716,799	49,927		94,967	2,236,320
1.31 Indigenous Education	425,553	8,296,396		4,045,768	130,552	41,489	1,519,792
1.41 School Administration		10,630				9,742	12,351,906
1.60 Summer School	16,515	28,127		54,624			27,145
1.61 Continuing Education	219,211		57,729	742,804	743,862		307,511
1.62 International and Out of Province Students	3,252,924		2,632	4,863		202,524	4,999,843
1.64 Other							7,495
<b>Total Function 1</b>	<b>90,300,436</b>	<b>13,810,623</b>	<b>17,207,746</b>	<b>5,675,905</b>	<b>1,188,388</b>	<b>8,010,367</b>	<b>136,193,465</b>
<b>4 District Administration</b>							
4.11 Educational Administration		158,091		344,526	958,988	11,271	1,472,876
4.40 School District Governance					316,621		316,621
4.41 Business Administration		98,244		1,230,488	1,309,166	81,079	2,718,977
<b>Total Function 4</b>	<b>-</b>	<b>256,335</b>	<b>-</b>	<b>1,575,014</b>	<b>2,584,775</b>	<b>92,350</b>	<b>4,508,474</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	49,308		57,928	326,353	906,912	27,584	1,368,085
5.50 Maintenance Operations				10,188,764	135,101	376,663	10,700,528
5.52 Maintenance of Grounds				832,825		156,999	989,824
5.56 Utilities							-
<b>Total Function 5</b>	<b>49,308</b>	<b>-</b>	<b>57,928</b>	<b>11,347,942</b>	<b>1,042,013</b>	<b>561,246</b>	<b>13,058,437</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				26,907	101,292		128,199
7.70 Student Transportation				44,096			44,096
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,003</b>	<b>101,292</b>	<b>-</b>	<b>172,295</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>90,349,744</b>	<b>14,066,958</b>	<b>17,265,674</b>	<b>18,669,864</b>	<b>4,916,468</b>	<b>8,663,963</b>	<b>153,932,671</b>

# School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget (Note 17)	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	82,811,569	18,197,422	101,008,991	4,107,696	105,116,687	108,032,881	99,121,457
1.03 Career Programs	1,262,091	291,144	1,553,235	771,258	2,324,493	1,832,970	2,263,190
1.07 Library Services	2,607,632	605,459	3,213,091	150,520	3,363,611	3,168,229	3,308,939
1.08 Counselling	3,018,883	694,445	3,713,328	10,536	3,723,864	3,796,913	3,784,611
1.10 Special Education	25,043,278	6,153,739	31,197,017	832,721	32,029,738	34,468,816	33,167,572
1.30 English Language Learning	2,236,320	510,485	2,746,805	24,062	2,770,867	2,127,695	2,840,831
1.31 Indigenous Education	1,519,792	337,151	1,856,943	525,829	2,382,772	2,647,518	2,385,116
1.41 School Administration	12,351,906	2,641,196	14,993,102	242,663	15,235,765	14,539,319	14,065,529
1.60 Summer School	27,145	5,934	33,079		33,079	174,352	194,088
1.61 Continuing Education	307,511	70,842	378,353	11,296	389,649	370,795	427,383
1.62 International and Out of Province Students	4,999,843	1,125,540	6,125,383	1,319,131	7,444,514	6,650,753	12,083,595
1.64 Other	7,495	1,854	9,349	93,770	103,119	13,748	13,165
<b>Total Function 1</b>	<b>136,193,465</b>	<b>30,635,211</b>	<b>166,828,676</b>	<b>8,089,482</b>	<b>174,918,158</b>	<b>178,823,989</b>	<b>173,655,476</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,472,876	295,904	1,768,780	50,382	1,819,162	1,931,344	1,849,424
4.40 School District Governance	316,621	31,367	347,988	134,347	482,335	514,939	481,034
4.41 Business Administration	2,718,977	589,291	3,308,268	696,669	4,004,937	3,637,355	3,802,578
<b>Total Function 4</b>	<b>4,508,474</b>	<b>916,562</b>	<b>5,425,036</b>	<b>881,398</b>	<b>6,306,434</b>	<b>6,083,638</b>	<b>6,133,036</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	1,368,085	278,147	1,646,232	673,994	2,320,226	2,192,661	1,980,628
5.50 Maintenance Operations	10,700,528	2,352,475	13,053,003	3,863,762	16,916,765	15,814,167	15,363,675
5.52 Maintenance of Grounds	989,824	203,192	1,193,016	588,069	1,781,085	1,628,867	1,708,622
5.56 Utilities	-	-	-	4,601,857	4,601,857	4,515,284	3,947,512
<b>Total Function 5</b>	<b>13,058,437</b>	<b>2,833,814</b>	<b>15,892,251</b>	<b>9,727,682</b>	<b>25,619,933</b>	<b>24,150,979</b>	<b>23,000,437</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	128,199	25,712	153,911	1,611	155,522	157,670	145,246
7.70 Student Transportation	44,096	10,921	55,017	910,809	965,826	999,960	778,498
<b>Total Function 7</b>	<b>172,295</b>	<b>36,633</b>	<b>208,928</b>	<b>912,420</b>	<b>1,121,348</b>	<b>1,157,630</b>	<b>923,744</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>153,932,671</b>	<b>34,422,220</b>	<b>188,354,891</b>	<b>19,610,982</b>	<b>207,965,873</b>	<b>210,216,236</b>	<b>203,712,693</b>

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

Schedule 3 (Unaudited)

## Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget (Note 17)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	23,374,030	<b>34,211,428</b>	25,232,381
Other Revenue	3,505,800	<b>3,169,051</b>	4,614,376
Investment Income	65,200	<b>60,811</b>	111,485
<b>Total Revenue</b>	<u>26,945,030</u>	<u><b>37,441,290</b></u>	<u>29,958,242</u>
<b>Expenses</b>			
Instruction	26,134,751	<b>34,689,478</b>	29,011,414
Operations and Maintenance	810,279	<b>811,079</b>	818,378
<b>Total Expense</b>	<u>26,945,030</u>	<u><b>35,500,557</b></u>	<u>29,829,792</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u><b>1,940,733</b></u>	<u>128,450</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	-	<b>(1,940,733)</b>	(128,450)
<b>Total Net Transfers</b>	<u>-</u>	<u><b>(1,940,733)</b></u>	<u>(128,450)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>



**School District No. 61 (Greater Victoria)**  
Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

**Deferred Revenue, beginning of year**

Add: Restricted Grants  
Provincial Grants - Ministry of Education  
Other  
Investment Income

Less: Allocated to Revenue  
Recovered

**Deferred Revenue, end of year**

**Revenues**

Provincial Grants - Ministry of Education  
Other Revenue  
Investment Income

**Expenses**

Salaries  
Teachers  
Principals and Vice Principals  
Educational Assistants  
Support Staff  
Substitutes

Employee Benefits  
Services and Supplies

**Net Revenue (Expense) before Interfund Transfers**

**Interfund Transfers**

Tangible Capital Assets Purchased

**Net Revenue (Expense)**

Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
\$	\$	\$	\$	\$	\$	\$	\$	\$
810,279	665,523	649,818	4,140	3,681,822	1,619	25,074	127,744	134,605
800		3,096	121,318	3,198,508	192,000	66,150	407,238	3,943,638
811,079	665,523	56,082	121,318	3,215,144	192,000	66,150	407,238	3,943,638
811,079	665,523	37,124	116,821	3,185,687	191,245	41,501	534,982	3,556,592
		3,140						
-	-	668,776	5,497	3,711,279	2,374	49,723	-	521,651
810,279	665,523		116,821		191,245	41,501	534,982	3,556,592
800		37,124		3,169,051				
811,079	665,523	37,124	116,821	3,185,687	191,245	41,501	534,982	3,556,592
	21,767			16,093	1,289	5,648	48,433	58,398
-	560,006	-	95,638	16,618	142,997	5,648	176,679	1,155,473
	105,517		19,684	2,782	33,903	1,028	37,382	266,442
811,079		37,124	1,499	2,974,841	14,345	34,825	290,491	2,134,677
811,079	665,523	37,124	116,821	2,994,241	191,245	41,501	504,552	3,556,592
-	-	-	-	191,446	-	-	30,430	-
-	-	-	-	(191,446)	-	-	(30,430)	-
-	-	-	-	(191,446)	-	-	(30,430)	-
-	-	-	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

Schedule 3A (Unaudited)

## Deferred Revenue, beginning of year

Add: Restricted Grants  
Provincial Grants - Ministry of Education  
Other  
Investment Income

Less: Allocated to Revenue  
Recovered

## Deferred Revenue, end of year

## Revenues

Provincial Grants - Ministry of Education  
Other Revenue  
Investment Income

## Expenses

Salaries  
Teachers  
Principals and Vice Principals  
Educational Assistants  
Support Staff  
Substitutes

Employee Benefits  
Services and Supplies

## Net Revenue (Expense) before Interfund Transfers

## Interfund Transfers

Tangible Capital Assets Purchased

## Net Revenue (Expense)

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Ledger School
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	76,921	1,093,931	621,752	21,601		23,990			12,600
Add: Restricted Grants									
Provincial Grants - Ministry of Education	702,459	17,366,524	1,599,866	28,090	48,000	25,000	1,552,257	7,259,269	357,571
Other									
Investment Income									
Less: Allocated to Revenue	702,459	17,366,524	1,599,866	28,090	48,000	25,000	1,552,257	7,259,269	357,571
Recovered	76,921	1,093,931	621,752	21,601	48,000	25,000	1,552,257	7,259,269	357,571
Deferred Revenue, end of year	-	515,437	251,925	34,953	-	28,179	-	614,310	21,868
Revenues	702,459	16,851,087	1,347,941	14,738	48,000	20,811	1,552,257	6,644,959	336,703
Provincial Grants - Ministry of Education									
Other Revenue									
Investment Income									
Expenses	702,459	16,851,087	1,347,941	14,738	48,000	20,811	1,552,257	6,644,959	336,703
Salaries									
Teachers								1,884,852	183,529
Principals and Vice Principals		12,867,014	6,478					761,081	7,351
Educational Assistants							691,661	291,471	67,458
Support Staff	156,538						51	309,683	217
Substitutes	431,788	768,914	799,768			14,231			
	588,326	13,635,928	806,246	-	-	14,231	691,712	3,247,087	258,555
Employee Benefits	114,133	3,215,159	147,106			2,581	152,172	750,807	61,435
Services and Supplies			394,589	14,738	48,000	3,999	299,063	1,343,026	11,205
	702,459	16,851,087	1,347,941	14,738	48,000	20,811	1,142,947	5,340,920	331,195
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	409,310	1,304,039	5,508
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	(409,310)	(1,304,039)	(5,508)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2021

## Deferred Revenue, beginning of year

### Add: Restricted Grants

Provincial Grants - Ministry of Education  
Other  
Investment Income

### Less: Allocated to Revenue

Recovered

## Deferred Revenue, end of year

### Revenues

Provincial Grants - Ministry of Education  
Other Revenue  
Investment Income

### Expenses

#### Salaries

Teachers  
Principals and Vice Principals  
Educational Assistants  
Support Staff  
Substitutes

Employee Benefits  
Services and Supplies

## Net Revenue (Expense) before Interfund Transfers

### Interfund Transfers

Tangible Capital Assets Purchased

## Net Revenue (Expense)

Provincial Inclusion Outreach	Estate Trust	TOTAL
\$	\$	\$
74,710	94,628	6,644,955
774,804		35,919,986
	24,763	3,201,604
774,804	24,763	39,216,775
775,530	6,251	37,441,290
72,469		1,879,813
<b>1,515</b>	<b>113,140</b>	<b>6,540,627</b>
775,530		34,211,428
	6,251	3,169,051
775,530	6,251	37,441,290
201,315		15,719,662
15,929		208,121
162,384		2,126,716
27,829		1,271,822
		2,476,280
407,457	-	21,802,601
91,436		5,001,567
276,637	6,251	8,696,389
775,530	6,251	35,500,557
-	-	1,940,733
-	-	(1,940,733)
-	-	(1,940,733)
-	-	-

# School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2021

	2021 Budget (Note 17)	2021 Actual			2020 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	1,375,000	809,453		809,453	3,641,981
Other	-	2,274		2,274	51,662
Investment Income	55,000		4,306	4,306	42,347
Amortization of Deferred Capital Revenue	7,522,773	7,648,791		7,648,791	7,426,505
<b>Total Revenue</b>	<b>8,952,773</b>	<b>8,460,518</b>	<b>4,306</b>	<b>8,464,824</b>	<b>11,162,495</b>
<b>Expenses</b>					
Operations and Maintenance	1,430,000	811,727	4,146	815,873	3,958,522
Amortization of Tangible Capital Assets					
Operations and Maintenance	11,880,269	11,657,940		11,657,940	11,263,834
<b>Total Expense</b>	<b>13,310,269</b>	<b>12,469,667</b>	<b>4,146</b>	<b>12,473,813</b>	<b>15,222,356</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(4,357,496)</b>	<b>(4,009,149)</b>	<b>160</b>	<b>(4,008,989)</b>	<b>(4,059,861)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	1,339,270	4,479,236		4,479,236	1,448,521
Tangible Capital Assets - Work in Progress	-			-	110,540
Local Capital	-			-	639,270
<b>Total Net Transfers</b>	<b>1,339,270</b>	<b>4,479,236</b>	<b>-</b>	<b>4,479,236</b>	<b>2,198,331</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets WIP Purchased from Local Capital		523,647	(523,647)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>523,647</b>	<b>(523,647)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(3,018,226)</b>	<b>993,734</b>	<b>(523,487)</b>	<b>470,247</b>	<b>(1,861,530)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>45,217,965</b>	<b>2,396,235</b>	<b>47,614,200</b>	<b>49,475,730</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>46,211,699</b>	<b>1,872,748</b>	<b>48,084,447</b>	<b>47,614,200</b>

# School District No. 61 (Greater Victoria)

Tangible Capital Assets

Year Ended June 30, 2021

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	10,833,717	370,528,469	11,072,728	1,091,586	239,464	8,485,415	402,251,379
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw			125,000				125,000
Deferred Capital Revenue - Other			79,858				79,858
Operating Fund		213,950	890,856	94,320		1,339,377	2,538,503
Special Purpose Funds		138,687	1,231,505			570,541	1,940,733
Transferred from Work in Progress		12,907,994	63,676			95,219	13,066,889
	-	13,260,631	2,390,895	94,320	-	2,005,137	17,750,983
Decrease:							
Decemed Disposals			330,610	27,960	128,027	425,814	912,411
	-	-	330,610	27,960	128,027	425,814	912,411
<b>Cost, end of year</b>	10,833,717	383,789,100	13,133,013	1,157,946	111,437	10,064,738	419,089,951
<b>Work in Progress, end of year</b>		27,378,456	44,507				27,422,963
<b>Cost and Work in Progress, end of year</b>	10,833,717	411,167,556	13,177,520	1,157,946	111,437	10,064,738	446,512,914
<b>Accumulated Amortization, beginning of year</b>							
<b>Changes for the Year</b>							
Increase: Amortization for the Year		158,717,944	3,855,020	340,537	167,587	4,837,463	167,918,551
Decrease:							
Decemed Disposals		8,357,991	1,240,584	113,875	47,893	1,897,597	11,657,940
			330,610	27,960	128,027	425,814	912,411
		-	330,610	27,960	128,027	425,814	912,411
<b>Accumulated Amortization, end of year</b>		167,075,935	4,764,994	426,452	87,453	6,309,246	178,664,080
<b>Tangible Capital Assets - Net</b>	10,833,717	244,091,621	8,412,526	731,494	23,984	3,755,492	267,848,834

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Work in Progress, beginning of year</b>	13,510,641	22,855	-	-	<b>13,533,496</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	21,593,317	85,328		95,219	<b>21,773,864</b>
Deferred Capital Revenue - Other	4,658,845				<b>4,658,845</b>
Local Capital	523,647				<b>523,647</b>
	<u>26,775,809</u>	<u>85,328</u>	<u>-</u>	<u>95,219</u>	<u><b>26,956,356</b></u>
Decrease:					
Transferred to Tangible Capital Assets	12,907,994	63,676		95,219	<b>13,066,889</b>
	<u>12,907,994</u>	<u>63,676</u>	<u>-</u>	<u>95,219</u>	<u><b>13,066,889</b></u>
<b>Net Changes for the Year</b>	<u>13,867,815</u>	<u>21,652</u>	<u>-</u>	<u>-</u>	<u><b>13,889,467</b></u>
<b>Work in Progress, end of year</b>	<u><b>27,378,456</b></u>	<u><b>44,507</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>27,422,963</b></u>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	160,754,774	21,494,720	3,197,271	185,446,765
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	125,000	79,858	-	204,858
Transferred from Work in Progress	7,416,714	4,240,471	40,000	11,697,185
	7,541,714	4,320,329	40,000	11,902,043
Decrease:				
Amortization of Deferred Capital Revenue	6,664,680	881,652	102,459	7,648,791
	6,664,680	881,652	102,459	7,648,791
<b>Net Changes for the Year</b>	877,034	3,438,677	(62,459)	4,253,252
<b>Deferred Capital Revenue, end of year</b>	161,631,808	24,933,397	3,134,812	189,700,017
<b>Work in Progress, beginning of year</b>	10,431,240	2,256,199	-	12,687,439
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	21,773,864	4,618,845	40,000	26,432,709
	21,773,864	4,618,845	40,000	26,432,709
Decrease				
Transferred to Deferred Capital Revenue	7,416,714	4,240,471	40,000	11,697,185
	7,416,714	4,240,471	40,000	11,697,185
<b>Net Changes for the Year</b>	14,357,150	378,374	-	14,735,524
<b>Work in Progress, end of year</b>	24,788,390	2,634,573	-	27,422,963
<b>Total Deferred Capital Revenue, end of year</b>	186,420,198	27,567,970	3,134,812	217,122,980

# School District No. 61 (Greater Victoria)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2021

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	-	200,542	6,410,265		394,240	7,005,047
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	27,319,169					27,319,169
Provincial Grants - Other			2,538,841			2,538,841
Other					110,932	110,932
Investment Income		1,263			1,910	3,173
Transfer project surplus to MEd Restricted (from) Bylaw	(2,781,817)	2,781,817				-
	24,537,352	2,783,080	2,538,841	-	112,842	29,972,115
Decrease:						
Transferred to DCR - Capital Additions	125,000		79,858			204,858
Transferred to DCR - Work in Progress	21,773,864	8,616	4,610,229		40,000	26,432,709
Bylaw and Other Provincial Capital Expenditures	809,453		2,274			811,727
Insurance Claim Expense	1,829,035					1,829,035
	24,537,352	8,616	4,692,361	-	40,000	29,278,329
<b>Net Changes for the Year</b>	-	2,774,464	(2,153,520)	-	72,842	693,786
<b>Balance, end of year</b>	-	<b>2,975,006</b>	<b>4,256,745</b>	-	<b>467,082</b>	<b>7,698,833</b>