



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

Schedules as required by

The Financial Information Act

For the period July 01, 2021 to June 30, 2022

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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

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Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

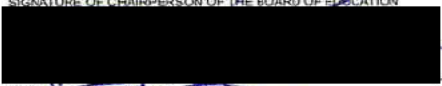
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SCHOOL DISTRICT NUMBER 61	NAME OF SCHOOL DISTRICT Greater Victoria	YEAR 2021-2022
OFFICE LOCATION(S) 556 Boleskine Road		TELEPHONE NUMBER 250-475-3212
MAILING ADDRESS 556 Boleskine Road		
CITY Victoria	PROVINCE BC	POSTAL CODE V8Z 1E8
NAME OF SUPERINTENDENT Deb Whitten		TELEPHONE NUMBER 250-475-4162
NAME OF SECRETARY TREASURER Kim Morris		TELEPHONE NUMBER 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, 2022

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 Sept. 26, 2022
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Sept. 26, 2022
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED Sept. 26, 2022

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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 fulfills 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
Superintendent of Schools
September 26, 2022



Kim Morris
Secretary-Treasurer
September 26, 2022

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

SCHEDULE OF DEBTS

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

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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, 2022**

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

ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
DUNCAN, NICOLE B.C.	TRUSTEE	\$24,664.35	\$0.00
FERRIS, W THOMAS M	TRUSTEE, VICE CHAIR	\$25,539.35	\$19.26
HENTZE, ANGELA CATHLEEN	TRUSTEE	\$24,664.35	\$1,491.43
LEONARD, ELAINE W	TRUSTEE	\$24,876.85	\$19.26
MCNALLY, DIANE	TRUSTEE	\$24,664.35	\$157.50
PAINTER, RYAN LESLIE	TRUSTEE, CHAIR	\$26,414.35	\$2,507.87
PAYNTER, ROB	TRUSTEE	\$25,126.85	\$19.26
WATTERS, JORDAN	TRUSTEE	\$24,901.85	\$2,109.25
WHITEAKER, ANN M.	TRUSTEE	\$25,589.35	\$1,547.63
TOTAL, ELECTED OFFICIALS		\$226,441.65	\$7,871.46

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

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

NAME	POSITION	REMUNERATION	EXPENSES
ABRA, MEAGHAN	TEACHER	\$76,695.96	\$78.02
ABRAMI, JESSICA	TEACHER	\$79,310.72	\$46.40
ADAMS, DANA	TEACHER	\$97,960.10	\$0.00
ADAMS, JARED	TEACHER	\$97,944.05	\$1,680.00
ADAMS, MIKE	TEACHER	\$99,494.83	\$0.00
ADAMS, TANYA	TEACHER	\$89,148.59	\$0.00
ADAMSCHEK, DARLENE	TEACHER	\$84,973.73	\$0.00
ADAMSON, JENNIFER	VICE PRINCIPAL	\$128,637.87	\$771.75
AERTS, THOMAS	PRINCIPAL	\$143,845.43	\$2,452.64
ALBISTON, CAROLINE	TEACHER	\$83,288.25	\$0.00
ALEXANDER, BONNIE	TEACHER	\$77,748.59	\$1,715.44
ALEXANDER, JEANETTE	ALLIED SPECIALIST	\$85,662.48	\$512.25
ALEXANDER, SCOTT	TEACHER	\$99,454.16	\$1,051.37
ALEXANDER, SHARI	TEACHER	\$89,134.21	\$0.00
ALLEN, RYAN	TEACHER	\$90,850.74	\$0.00
ALLOWAY, ESTHER	TEACHER	\$80,128.59	\$26.48
ALLSOPP, JONATHON	TEACHER	\$89,207.29	\$0.00
ALVAREZ, LOUISE	TEACHER	\$88,691.43	\$50.48
ALVERNAZ, CIDALIA	TEACHER	\$95,747.30	\$29.03
AMMON, ROBERT	TEACHER	\$98,058.81	\$5.00
ANDERSON, ALLEN	TEACHER	\$79,172.50	\$0.00
ANDERSON, KELSEY	TEACHER	\$97,590.40	\$50.48
ANDERSON, RUSSELL	TEACHER	\$97,078.64	\$0.00
ANDRES, KRISTINA	TEACHER	\$76,339.34	\$0.00
ANDREWS, KENNETH	PRINCIPAL	\$140,188.55	\$48.00
ARCHER, NANCY	VICE PRINCIPAL	\$126,185.49	\$3,660.31
ARIS, BRANDON	TEACHER	\$91,994.09	\$15.16
ARMSTRONG, ANNE	TEACHER	\$76,009.87	\$0.00
ARNOTT, DAN	TEACHER	\$89,246.15	\$26.92
ASHURST, DAVID	TEACHER	\$97,960.09	\$0.00
ASKEW, COURTNEY	HUMAN RESOURCES ADVISOR	\$95,247.80	\$33.17
ASTON, JENNIFER	YOUTH & FAMILY COUNSELLOR	\$84,120.40	\$2,235.60
ATCHISON, DEBORA	TEACHER	\$80,180.89	\$0.00
ATKINSON, PETER	TEACHER	\$89,221.55	\$60.00
ATTERBURY, JOHN	TEACHER	\$89,134.21	\$269.70
AWAI, DOUGLAS	TEACHER	\$90,881.02	\$84.00
AYLWARD, TRAVIS	TEACHER	\$97,963.99	\$0.00
BACKHOUSE, DAVID	TEACHER	\$89,240.77	\$0.00
BADDELEY, GILLIAN	TEACHER	\$89,128.22	\$0.00
BAGGOTT, MARK	MANAGER, BUILDING OPERATIONS	\$110,923.06	\$3,699.79
BAILEY, DANA	TEACHER	\$94,480.41	\$10.06
BAINS, GINA	TEACHER	\$83,021.93	\$0.00
BAIRD, TARA	TEACHER	\$93,567.24	\$118.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

**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	\$76,583.03	\$2,030.93
BAKER, GARY	TEACHER	\$100,059.39	\$415.75
BAKER, KATE	TEACHER	\$89,270.51	\$280.02
BALABUCH, ALLISON	TEACHER	\$97,959.84	\$0.00
BALDWIN, CAROLINE	TEACHER	\$97,965.47	\$180.00
BALL, CHRISTOPHER	TEACHER	\$98,064.23	\$807.74
BALLARD, CORRIE	TEACHER	\$95,667.91	\$0.00
BARBER, DANA	TEACHER	\$91,562.62	\$54.78
BARBER, JENNIFER	TEACHER	\$97,021.92	\$718.11
BARKS, JOSHUA	DISTRICT VICE PRINCIPAL, INFORMATION TECHNOLOGY	\$130,370.66	\$264.84
BARMBY, GREGORY	TEACHER	\$84,623.30	\$0.00
BARWIN, ALAN	TEACHER	\$99,663.92	\$6.96
BASI, ROB	TEACHER	\$99,470.32	\$200.00
BATHURST-HUNT, REBECCA	TEACHER	\$90,050.00	\$88.85
BAUR, TIFFANY	TEACHER	\$82,645.52	\$0.00
BEATTIE, JORDANA	VICE PRINCIPAL	\$104,029.85	\$87.50
BEATTY, RACHELLE	TEACHER	\$95,652.06	\$60.00
BEAUCAGE, DOMINIQUE	TEACHER	\$98,046.29	\$116.40
BECKNER, PAULINE	TEACHER	\$95,176.98	\$0.00
BEDARD, KIMBERLEY	TEACHER	\$76,237.98	\$0.00
BEDELL, JULIE	TEACHER	\$86,372.05	\$0.00
BEIERMEISTER, HEATHER	TEACHER	\$95,667.53	\$258.92
BEISCHER, ANDREW	TEACHER	\$77,575.10	\$49.02
BELANGER, ELIZABETH	TEACHER	\$98,093.69	\$0.00
BELANGER, SOPHIE	TEACHER	\$79,091.08	\$15.54
BELL, MAI	TEACHER	\$97,944.05	\$0.00
BELLAGENTE, TANYA	MANAGER, LABOUR RELATIONS	\$109,422.26	\$3,142.04
BELLEFONTAINE, LAUREN	TEACHER	\$77,852.97	\$0.00
BELVEDERE, KYLA	TEACHER	\$90,766.68	\$0.00
BENDER, LOIS	PRINCIPAL	\$136,533.35	\$2.00
BENDER, SUSANNA	TEACHER	\$97,960.11	\$311.79
BENNETT, WILLO	TEACHER	\$89,246.91	\$0.00
BENTHAM, CAMELLIA	TEACHER	\$95,673.79	\$75.49
BENTON, DANIELLE	TEACHER	\$88,589.26	\$26.48
BERGERON, TODD	TEACHER	\$95,772.46	\$0.00
BERRY, JONATHAN	TEACHER	\$99,470.28	\$0.00
BERUBE, MARIE-FRANCE	TEACHER	\$89,205.84	\$0.00
BETTS, CHRISTINE	TEACHER	\$80,249.12	\$116.32
BEYER, ALANA	TEACHER	\$86,473.26	\$0.00
BIDNEY, BRUCE	PRINCIPAL	\$143,845.43	\$60.00
BIGAM, ABIGAIL	TEACHER	\$97,944.09	\$0.00
BILLINGS, DANIELLE	TEACHER	\$95,769.62	\$0.00
BIRD, MAGGIE	TEACHER	\$83,371.47	\$0.00
BJORK, AMANDA	TEACHER	\$88,707.29	\$35.98
BJORNSON, DANA	TEACHER	\$87,480.60	\$10.06
BLACK, CERI	TEACHER	\$89,246.21	\$0.00
BLAIR, ANDREA	TEACHER	\$98,019.34	\$0.00
BLAZKOW, BREENA	TEACHER	\$89,625.69	\$0.00
BLECIC, KEVIN	TEACHER	\$99,620.19	\$2,668.11
BLOUIN, LORI	TEACHER	\$97,537.59	\$0.00
BOLDT, COLIN	TEACHER	\$95,772.50	\$0.00
BOND, ANDREW	TEACHER	\$82,705.48	\$0.00
BONSOR KURKI, SARAH	TEACHER	\$93,292.96	\$8.15
BOOMER, TRISTAN	TEACHER	\$79,268.16	\$180.00
BORICH, PAUL	TEACHER	\$80,877.48	\$0.00
BOTTINEAU, MONIQUE	TEACHER	\$95,657.93	\$0.00
BOUCHER, JOHANNE	TEACHER	\$80,339.13	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

**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
BOULDING, SHAWN	PRINCIPAL	\$140,188.50	\$124.17
BOULTON, MARY	TEACHER	\$78,985.14	\$0.00
BOULTON, MATTHEW	TEACHER	\$92,002.20	\$52.63
BOUTHILLIER, SHELBY	TEACHER	\$82,278.24	\$0.00
BOWDEN, ROBYN	MANAGER, HUMAN RESOURCES	\$94,605.27	\$1,376.31
BOWEN, ALEXANDER	TEACHER	\$85,095.48	\$0.00
BOWYER-SMYTH, SHARON	TEACHER	\$99,656.65	\$30.37
BRACH RICHEY, LAUREL	TEACHER	\$88,933.66	\$0.00
BRADBURY, CHARLENE	ALLIED SPECIALIST	\$76,215.01	\$751.17
BRADLEY, BRIAN	TEACHER	\$90,718.73	\$54.02
BRADSHAW, CELESTE	TEACHER	\$86,087.05	\$0.00
BRADSHAW, TIM	TEACHER	\$89,221.85	\$0.00
BRAID-SKOLSKI, HILARY	VICE PRINCIPAL	\$122,979.61	\$1,570.26
BRAIN, TANI LAUREEN	TEACHER	\$98,050.85	\$26.48
BRATZER, COLLEEN	TEACHER	\$89,148.83	\$0.00
BRAUN, GILLIAN	PRINCIPAL	\$139,889.42	\$80.48
BREMAUD, FREDERIC	TEACHER	\$98,066.43	\$0.00
BRERETON, KRISTINA	TEACHER	\$86,881.76	\$0.00
BRETHERTON, SARAH	TEACHER	\$79,660.24	\$0.00
BRIGIDEAR, KARIAN	VICE PRINCIPAL	\$119,772.39	\$288.75
BRISBANE, LISA	TEACHER	\$88,234.29	\$50.48
BROOKE, STEPHANIE	TEACHER	\$79,866.55	\$0.00
BROOKE, HOLLY	TEACHER	\$80,542.32	\$0.00
BROOKER, DEREK	TEACHER	\$99,548.01	\$0.00
BROOKES, KIERSTEN	TEACHER	\$97,960.16	\$0.00
BROWN, HEATHER	VICE PRINCIPAL	\$126,185.44	\$280.33
BROWN, RHIANNA	TEACHER	\$90,898.45	\$0.00
BRYAN, GARY	TEACHER	\$95,667.79	\$0.00
BUCHAN, JAMES	TEACHER	\$94,047.22	\$188.00
BUCHANAN, TODD	TEACHER	\$97,958.14	\$0.00
BUCHMANN, NATALIE	TEACHER	\$79,232.05	\$0.00
BUCKHAM, TANYA	TEACHER	\$95,667.80	\$0.00
BUCKINGHAM, ELISHA	TEACHER	\$89,251.64	\$0.00
BUCKINGHAM, TRENT	TEACHER	\$90,990.92	\$0.00
BUDDA, GERALD	TEACHER	\$80,115.30	\$0.00
BUDGE, MELINDA	TEACHER	\$78,441.74	\$0.00
BUKOWSKI, DESIREE	TEACHER	\$78,456.93	\$0.00
BULLARD, TIMON	TEACHER	\$96,940.50	\$0.00
BUNDON, JESSE	TEACHER	\$98,052.98	\$63.00
BURGERS, SIMON	PRINCIPAL	\$137,665.82	\$0.00
BURLESON, WENDY	TEACHER	\$98,091.77	\$58.02
BURREN, JAMES	TEACHER	\$80,831.91	\$0.00
BUSBY, MAURA	TEACHER	\$98,077.69	\$29.03
BUSCH, KEVIN	TEACHER	\$89,148.89	\$0.00
BUSH, IAN	TEACHER	\$95,696.37	\$0.00
BUSHELL, ELLY	TEACHER	\$91,212.42	\$88.91
BUTCHER, DOMINIC	TEACHER	\$97,946.36	\$73.00
BYER, PATRICIA	TEACHER	\$79,968.92	\$0.00
CAIN, SHADRICK	TEACHER	\$99,609.30	\$0.00
CAIRNS, LAURIE	TEACHER	\$81,624.61	\$0.00
CAIRNS, STUART	TEACHER	\$85,456.20	\$128.06
CALDER, CLAIRE	TEACHER	\$79,010.29	\$0.00
CALDWELL, HAROLD	ASSOCIATE SUPERINTENDENT	\$171,326.17	\$2,811.55
CALESTAGNE-MORELLI, ALISON	TEACHER	\$90,444.99	\$5.71
CAMERON, CARRIE	TEACHER	\$98,122.34	\$46.40
CAMERON, JULIANNE	TEACHER	\$97,960.07	\$0.00
CAMPBELL, COURTNEY	TEACHER	\$98,096.80	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
CAMPBELL, GRAHAM	TEACHER	\$96,857.75	\$5.00
CAMPBELL, JULIE	TEACHER	\$89,207.29	\$0.00
CAMPBELL, LAURIE	TEACHER	\$97,944.09	\$0.00
CAMPBELL, PAMELA	TEACHER	\$75,266.06	\$50.48
CAMPBELL, SCOTT	TEACHER	\$97,959.95	\$0.00
CANTY, ANDREW	DIRECTOR, INFORMATION TECHNOLOGY	\$146,161.44	\$39.87
CAPELLI, GIULIA	TEACHER	\$95,746.26	\$0.00
CARLSON, BRADLEY	TEACHER	\$79,117.99	\$26.48
CARLSON, CYTHERA	COORDINATOR, PROGRAMS & PROMOTION INTERNATIONAL EDUCATION	\$81,143.07	\$2,397.88
CARMICHAEL, ALLAN	TEACHER	\$90,182.06	\$323.30
CARSON, JEFFREY	TEACHER	\$89,245.96	\$0.00
CARTER, LEESA	TEACHER	\$90,756.91	\$0.00
CASO-ROHLAND, DEBRA	TEACHER	\$95,663.36	\$492.99
CASTELLANOS, NICOLE	TEACHER	\$97,944.07	\$0.00
CECH, GINA	TEACHER	\$89,147.36	\$0.00
CHALLIES, MADELEINE	TEACHER	\$80,539.21	\$258.84
CHALUPNIK, PETRA-ANN	TEACHER	\$98,050.89	\$112.91
CHAMBERS, JENNIFER	TEACHER	\$84,031.29	\$374.27
CHAN, AMANDA	VICE PRINCIPAL	\$126,185.44	\$88.25
CHAN, ATHENA	TEACHER	\$77,956.32	\$0.00
CHANT, JULIA	TEACHER	\$95,578.32	\$63.08
CHASE, CHRISTINA	VICE PRINCIPAL	\$116,273.53	\$284.72
CHELL, LARA	TEACHER	\$80,363.57	\$159.30
CHERRY, JOHANN	TEACHER	\$78,782.93	\$0.00
CHESSA, JUDITH	TEACHER	\$95,667.80	\$0.00
CHEWPOY, MICHAEL	TEACHER	\$86,966.65	\$0.00
CHIAPPETTA, MARY	TEACHER	\$78,399.58	\$227.37
CHILD, JANICE	TEACHER	\$89,314.00	\$0.00
CHONG, COLLEEN	TEACHER	\$82,075.23	\$0.00
CHRETEN, DIANNE	VICE PRINCIPAL	\$119,772.42	\$30.21
CHRISTIANSON, JULIA	TEACHER	\$81,888.89	\$0.00
CHRISTIE, MATTHEW	TEACHER	\$84,131.76	\$0.00
CHRISTOFF, DINA	TEACHER	\$78,362.57	\$0.00
CHRISTOFF, PATRICK	TEACHER	\$98,019.37	\$63.00
CHRISTOFF, SOPHIA	TEACHER	\$81,827.40	\$0.00
CHRISTY, NORAH-DAWN	TEACHER	\$99,564.17	\$0.00
CICCONE, TERESA	TEACHER	\$97,960.06	\$689.58
CIMON, MIMI	TEACHER	\$97,944.11	\$0.00
CLAGUE, SHANDI	MANAGER, HOMESTAY INTERNATIONAL EDUCATION	\$78,065.54	\$3,408.13
CLANCY, FIDELMA	TEACHER	\$98,077.40	\$0.00
CLARK, ALAN	TEACHER	\$98,066.62	\$0.00
CLARK, CAROLINE	TEACHER	\$77,335.76	\$0.00
CLARK, KEVIN	TEACHER	\$98,066.87	\$0.00
CLARK, PAUL	CARPENTER FOREMAN	\$75,620.78	\$162.75
CLARKE, COURTNEY	TEACHER	\$96,256.75	\$0.00
CLEMENS, GORDON	TEACHER	\$84,617.51	\$0.00
CLEMENTS, OWEN	TEACHER	\$89,148.84	\$0.00
CLIFFORD, ESTHER	TEACHER	\$89,148.76	\$0.00
CLIFFORD, GEOFFREY	TEACHER	\$76,067.41	\$0.00
CLIFFORD, LEAH	TEACHER	\$86,766.99	\$0.00
COEY, HEATHER	TEACHER	\$97,960.06	\$0.00
COLEMAN, DANIELLE	TEACHER	\$96,581.65	\$62.43
COLLEY, SHANNON	TEACHER	\$95,795.05	\$50.48
COLLIE, LAURA	TEACHER	\$98,077.66	\$0.00
COLLINS, AMY	TEACHER	\$89,383.27	\$0.00
CONDIE, RICHEL	TEACHER	\$95,667.87	\$952.04

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
CONIBEAR, FRANK	TEACHER	\$97,960.18	\$54.02
COONS, BRETON	TEACHER	\$98,077.38	\$0.00
COPP, ANNA	TEACHER	\$89,148.50	\$115.00
CORMIER, JASON	TEACHER	\$90,523.02	\$0.00
COTTIER, SUSAN	TEACHER	\$97,984.44	\$0.00
COULTER, KERRI	TEACHER	\$98,061.76	\$0.00
COUTTS, ANGELA	TEACHER	\$79,717.16	\$954.00
COUTURE, MICHELLE	TEACHER	\$98,318.01	\$60.00
COWIE, TRACY	TEACHER	\$98,066.86	\$129.29
COX, JENNIFER	VICE PRINCIPAL	\$119,772.41	\$1,102.82
CRABB, SHAYLENE	TEACHER	\$82,073.48	\$98.48
CRAWFORD, ROBERT	TEACHER	\$87,594.22	\$0.00
CREESE, JACQUELINE	TEACHER	\$84,964.15	\$101.18
CREIGHTON, KAYLA	TEACHER	\$83,433.82	\$52.62
CRISP, SARAH	TEACHER	\$77,333.13	\$10.06
CRISTANTE, DEAN	TEACHER	\$80,345.54	\$0.00
CRISTANTE, KOLETTE	TEACHER	\$94,472.70	\$205.32
CRISTINI, ROBYN	TEACHER	\$85,402.41	\$0.00
CRLJENKOVIC, CHRISTINA	TEACHER	\$90,751.40	\$0.00
CRUST, LYNN	TEACHER	\$95,641.06	\$0.00
CRYSTAL, TRACEY	TEACHER	\$98,072.15	\$0.00
CULLEN, AUDRA	TEACHER	\$94,686.15	\$35.98
CUNNINGHAM, BRADLEY	TEACHER	\$99,578.69	\$49.02
CUNNINGHAM, MORA	MANAGER, CAPITAL PLANNING & IMPLEMENTATION	\$75,074.02	\$2,421.14
CZAR, JACQUELINE	TEACHER	\$85,983.26	\$0.00
DAGG, JODI	TEACHER	\$98,040.11	\$0.00
DAILYDE, PAUL	TEACHER	\$82,165.10	\$0.00
DANIELLS, PATRICIA	TEACHER	\$98,050.92	\$15.72
DANN, GABRIELLE	TEACHER	\$88,688.49	\$0.00
DANN, KATHLEEN	TEACHER	\$91,750.97	\$0.00
DAUM, AMANDA	TEACHER	\$82,182.07	\$313.52
DAVIDOV, LATCHEZAR	TEACHER	\$97,944.04	\$0.00
DAVIDSON, DAVID	ALLIED SPECIALIST	\$95,247.41	\$742.32
DAVIDSON, GILLIAN	TEACHER	\$80,542.67	\$106.61
DAVIS, DOUGLAS	TEACHER	\$90,508.05	\$0.00
DAVIS, JEFFREY	DIRECTOR, INTERNATIONAL EDUCATION	\$155,203.40	\$35,217.75
DAVIS, LESLIE	TEACHER	\$94,548.49	\$72.00
DAVIS, NADINE	TEACHER	\$98,093.46	\$0.00
DE MEDEIROS, ALEXANDER	TEACHER	\$98,066.80	\$26.92
DE VRIES, STEVEN	TEACHER	\$86,104.67	\$0.00
DEBLOIS, SARAH	TEACHER	\$97,591.64	\$0.00
DEEGAN, LISA	TEACHER	\$77,502.47	\$0.00
DEN OTTER-MINTER, JILLIAN	MANAGER, HUMAN RESOURCES	\$96,903.52	\$3,027.92
DHALIWAL, NIVTEJ	TEACHER	\$98,093.54	\$0.00
DHILLON, SHANNON	TEACHER	\$97,960.07	\$0.00
DI BIASE, JEANETTE	TEACHER	\$96,954.62	\$67.25
DI CICCIO, JOHN	TEACHER	\$89,134.19	\$0.00
DICKSON, CHRIS	TEACHER	\$90,783.62	\$0.00
DIEMERT RIVERA, RENEE	TEACHER	\$98,066.76	\$0.00
DIETIKER, MARTHA	TEACHER	\$86,207.26	\$848.00
DIGESO, CANDICE	TEACHER	\$93,691.15	\$29.03
DILASSER, LOUISE	TEACHER	\$89,270.06	\$0.00
DIVOKY, PILAR	SENIOR MANAGER MARKETING, INTERNATIONAL EDUCATION	\$105,278.85	\$9,930.17
DIXON, MICHELLE	TEACHER	\$95,667.62	\$0.00
DOHERTY, KIRK	TEACHER	\$88,224.05	\$46.40
DONLEVY, LEAH	TEACHER	\$80,165.76	\$92.10
DORION, CHARLOTTE	TEACHER	\$96,546.98	\$61.54

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

**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
DOWNING, GREGORY	TEACHER	\$90,026.09	\$0.00
DOYLE, DWAYNE	PRINCIPAL	\$136,533.35	\$0.00
DRESLER, RANDIE	TEACHER	\$84,641.05	\$0.00
DU PLESSIS, MITCHEL	TEACHER	\$95,528.74	\$376.52
DUGGAN, CLARKE	TEACHER	\$95,966.93	\$0.00
DUNN, JACQUELINE	TEACHER	\$98,097.36	\$167.09
DUNSTAN, DUANE	TEACHER	\$98,067.14	\$5.00
DURRANCE, DEBBIE	TEACHER	\$97,959.53	\$0.00
DUYNDAM, JEFFREY	PRINCIPAL	\$136,533.35	\$593.94
DUYNDAM, JESSA	TEACHER	\$98,093.53	\$50.48
DYCK, HEIDI	TEACHER	\$98,952.21	\$180.00
EBRAHIM, SHAMEEM	TEACHER	\$90,867.81	\$0.00
EBY, CAROL	TEACHER	\$89,231.68	\$0.00
EDGLEY, LEAH	TEACHER	\$86,286.41	\$0.00
EGGERT, PETRA	PRINCIPAL	\$132,579.18	\$194.27
EHRKAMP, ALIZA	TEACHER	\$90,476.33	\$169.03
ELFORD, SARAH	VICE PRINCIPAL	\$119,772.38	\$1,001.30
ELLIOT, MAYLYN	TEACHER	\$98,066.77	\$258.92
ELLIOTT, KORRY	VICE PRINCIPAL	\$96,320.38	\$0.00
ELLIOTT, LYNN	TEACHER	\$80,654.60	\$0.00
ELLISON, PETER	TEACHER	\$89,567.73	\$0.00
ELSDON, JOSHUA	TEACHER	\$99,700.08	\$144.40
EMERSON, DAVID	ASSISTANT MANAGER, BUILDING OPERATIONS	\$88,157.78	\$1,113.71
EMES, MARNIE	TEACHER	\$95,279.84	\$0.00
ENGELBRECHT, EDITH	TEACHER	\$95,652.04	\$0.00
EPP, GILLIAN	TEACHER	\$85,478.47	\$18.18
ERICKSON, CAROLINE	TEACHER	\$90,584.65	\$0.00
EVANCHIEW, TODD	TEACHER	\$98,066.61	\$0.00
EVANCIO, LAURISSA	TEACHER	\$96,787.44	\$6,359.29
EWALD, HELENA	TEACHER	\$97,547.91	\$25.71
EWART, PAMELA	TEACHER	\$98,000.80	\$0.00
FAHR, JENNIFER	VICE PRINCIPAL	\$120,797.82	\$585.98
FALLAN, KAREN	TEACHER	\$97,960.04	\$176.40
FALLIS, JEANETTE	TEACHER	\$85,367.38	\$0.00
FAST, RICHARD	TEACHER	\$97,458.27	\$790.00
FAWCETT, INGRID	PRINCIPAL	\$136,533.32	\$187.41
FEHR, VANESSA	TEACHER	\$88,197.47	\$0.00
FELLMAN, JULIA	VICE PRINCIPAL	\$92,363.40	\$25.86
FERGUSON, BRUCE	TEACHER	\$99,432.40	\$15.16
FERRARELLI, DOMENIC	MECHANICAL FOREMAN	\$76,253.64	\$2,680.12
FERREIRA, PHILIP	TEACHER	\$95,955.69	\$180.00
FINLAYSON, ERIN	TEACHER	\$99,432.58	\$5.00
FISCHBACH, SHELLEY	TEACHER	\$95,746.25	\$5.00
FISCHER, ERIC	MANAGER, TRANSPORTATION & FLEET	\$111,514.81	\$997.83
FLATER, ALANA	TEACHER	\$77,226.69	\$0.00
FLEET, KATHERINE	TEACHER	\$88,789.61	\$0.00
FLETCHER, KENNETH	TEACHER	\$98,003.25	\$0.00
FOGELKLOU, TONY	TEACHER	\$100,059.52	\$225.00
FORAND, LUKE	TEACHER	\$75,014.45	\$0.00
FORSBERG, RAY	TEACHER	\$90,751.60	\$63.00
FORSYTH, NICOLE	TEACHER	\$80,215.97	\$0.00
FORSYTH, ELAINE	TEACHER	\$95,746.28	\$0.00
FOSTER, AARON	PROJECT MANAGER, FACILITIES	\$86,491.66	\$577.50
FRAMPTON, AARON	TEACHER	\$99,590.10	\$797.12
FRANCESCHINI, DIANE	TEACHER	\$98,039.98	\$0.00
FRANKLIN, CHRISTOPHER	TEACHER	\$82,922.74	\$2,183.99
FRASER, ARCHIE	ASSISTANT MANAGER, NETWORK & COMMUNICATIONS	\$95,195.39	\$833.52

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
FRASER, GERRY	TEACHER	\$99,947.99	\$0.00
FREIBERGER, ALIX	TEACHER	\$89,199.99	\$116.33
FRENCH, JULIA	TEACHER	\$75,480.31	\$0.00
FRENETTE, CARLYN	TEACHER	\$76,278.22	\$0.00
FRIESE, LONN	TEACHER	\$98,024.22	\$60.00
FRKETICH, ASHLEY	TEACHER	\$98,095.28	\$116.32
GAGE, BRYDEN	TEACHER	\$97,589.56	\$109.03
GAGNE, ANGIE	TEACHER	\$89,244.94	\$119.07
GALHON, SANJIV	VICE PRINCIPAL	\$121,346.93	\$105.20
GALLOWAY, JAMIE	ALLIED SPECIALIST	\$83,469.13	\$1,111.33
GALWAY, LISA	TEACHER	\$89,221.84	\$0.00
GAMMON, JASON	TEACHER	\$95,772.56	\$193.09
GANN, OONAGH	TEACHER	\$89,134.20	\$0.00
GARAT, MELINDA	TEACHER	\$95,673.55	\$26.48
GARCHA, DISHA	TEACHER	\$78,941.61	\$0.00
GARDNER, MARIE-CLAIRE	TEACHER	\$97,960.07	\$0.00
GARNER, DEBORAH	TEACHER	\$89,142.82	\$0.00
GARR, SARAH	VICE PRINCIPAL	\$126,185.44	\$734.16
GARRAWAY, NICHELLE	TEACHER	\$77,333.06	\$45.00
GAUVREAU, CARMEN	PRINCIPAL	\$136,533.35	\$353.76
GEEHAN, JONATHAN	TEACHER	\$98,097.33	\$5.00
GEOGHEGAN, ROBERT	TEACHER	\$77,287.81	\$0.00
GEORGESSEN, NATHAN	TEACHER	\$99,195.30	\$0.00
GERBER, RAMY	VICE PRINCIPAL	\$119,772.42	\$1,449.71
GERHARDT, MARK	TEACHER	\$98,093.61	\$0.00
GERHART, AMBER	TEACHER	\$89,148.76	\$0.00
GERMAN, SUSAN	TEACHER	\$88,305.67	\$0.00
GEUER, MARIA	TEACHER	\$88,454.50	\$109.03
GIASSON, GUY	TEACHER	\$89,134.28	\$0.00
GIBSON, HILARY	TEACHER	\$97,388.71	\$0.00
GIBSON, MISHA	TEACHER	\$95,563.42	\$50.48
GIESBRECHT, CARTER	PRINCIPAL	\$140,188.50	\$1,642.16
GILBERT, JOHN	TEACHER	\$98,715.53	\$30.34
GILLESPIE, JAQUELINE	TEACHER	\$86,285.98	\$0.00
GILMOUR, ERIN	TEACHER	\$95,162.08	\$50.48
GLEESON, BARBARA	TEACHER	\$95,751.51	\$0.00
GLOVER, BREANNE	TEACHER	\$98,093.66	\$460.23
GOLDER, MICHAEL	TEACHER	\$98,070.63	\$0.00
GORDON, MARY	TEACHER	\$82,842.00	\$0.00
GORDON, THOMAS	TEACHER	\$90,717.05	\$0.00
GOUGH, HANNAH	TEACHER	\$95,788.14	\$54.78
GOULET, SARAH	TEACHER	\$86,780.93	\$0.00
GRAF, LUCINDA	TEACHER	\$98,004.98	\$0.00
GRAHAM, RICHARD	TEACHER	\$89,275.86	\$174.48
GRANGER, CARMELLE	TEACHER	\$83,179.37	\$0.00
GRANGER, CHRIS	TEACHER	\$89,243.70	\$0.00
GRANT, EDWIN	TEACHER	\$80,298.84	\$0.00
GRANT, HEATHER	TEACHER	\$89,207.29	\$0.00
GRANT, NICOLE	TEACHER	\$89,148.26	\$0.00
GREEN, SHELLEY	SUPERINTENDENT OF SCHOOLS	\$90,948.80	\$0.00
GREENE, BEN	TEACHER	\$99,616.75	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$89,203.28	\$0.00
GREW, CATHERINE	TEACHER	\$97,960.24	\$140.00
GREW, KEITH	TEACHER	\$103,169.48	\$1,047.10
GRINDER, MATTHEW	TEACHER	\$98,050.89	\$49.02

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
GRONOTTE, MEAGAN	TEACHER	\$91,592.30	\$0.00
GRONOW, PAUL	TEACHER	\$90,638.76	\$0.00
GRUBB, MARGARET	TEACHER	\$97,944.10	\$0.00
GUAY, MARIE	TEACHER	\$98,570.45	\$0.00
GUIZZO, MARKO	TEACHER	\$90,825.41	\$0.00
GUTIERREZ, LUCAS	TEACHER	\$89,130.43	\$72.00
GUY, DANI	TEACHER	\$89,134.25	\$0.00
HAAS, KIMBERLEY	TEACHER	\$78,331.58	\$0.00
HABERL, LESLIE	TEACHER	\$78,496.48	\$52.63
HAIDAR, MICHELLE	VICE PRINCIPAL	\$78,306.24	\$113.86
HALL, LESLIE	TEACHER	\$97,960.05	\$140.00
HALLAM, SALLY	TEACHER	\$88,692.01	\$0.00
HALLETT, TODD	TEACHER	\$89,148.81	\$0.00
HALVERSON, PAMELA	DISTRICT PRINCIPAL, DISTRICT TEAM	\$142,331.39	\$374.28
HAMILTON, GRAEME	TEACHER	\$98,065.96	\$0.00
HAMLIN, JONATHAN	VICE PRINCIPAL	\$122,979.54	\$3,432.53
HANLEY, VICTORIA	EXECUTIVE ASSISTANT	\$80,218.14	\$585.09
HANNAH, BRITTANY	TEACHER	\$76,548.25	\$0.00
HANSEN, JAMES	PRINCIPAL	\$136,533.33	\$59.99
HARRIS, MURRAY	PRINCIPAL	\$136,533.35	\$2,575.73
HART, ANDREA	TEACHER	\$98,077.70	\$76.96
HARTE, CINDY	PRINCIPAL	\$136,533.33	\$35.03
HARTLEY, BRADLEY	TEACHER	\$89,246.69	\$0.00
HARTT, ARTEMIS	TEACHER	\$95,652.17	\$0.00
HARVEY, JENNIFER	TEACHER	\$88,514.90	\$0.00
HASLER, VICTORIA	TEACHER	\$98,050.82	\$11.29
HATAKEYAMA, RIEKO	ALLIED SPECIALIST	\$95,247.46	\$0.00
HAVELAAR, NORA	TEACHER	\$98,072.15	\$37.03
HAYMES, CHRISTY	TEACHER	\$87,964.49	\$0.00
HAZELTON, RYAN	TEACHER	\$98,105.97	\$0.00
HEARSEY, BRIDGET	TEACHER	\$95,668.02	\$183.03
HEATHERINGTON, SHAMIM	TEACHER	\$98,016.17	\$0.00
HEBERT, KATHLEEN	VICE PRINCIPAL	\$81,764.55	\$50.48
HEFFELFINGER, LISA	TEACHER	\$75,647.34	\$0.00
HEISLER, STEPHEN	TEACHER	\$100,432.98	\$0.00
HELM, AARON	TEACHER	\$91,110.31	\$0.00
HENDERSON, KEN	TEACHER	\$98,926.39	\$876.35
HENDRA, TANNIS	TEACHER	\$76,617.50	\$0.00
HENDY, JAMES	TEACHER	\$97,960.06	\$0.00
HENRY, EMMANUELLE	VICE PRINCIPAL	\$104,029.85	\$145.33
HENRY, TASHA	TEACHER	\$88,260.02	\$0.00
HERBERT, SHERRILL	TEACHER	\$89,229.15	\$62.43
HERLAAR, ADRIAN	TEACHER	\$85,481.68	\$5.00
HERMANSON, ANDREA	TEACHER	\$97,272.82	\$203.16
HERPERGER, AMY	TEACHER	\$98,093.57	\$52.63
HIBBERT, KATHERINE	TEACHER	\$95,793.31	\$5.00
HIGGINBOTHAM, KAREN	VICE PRINCIPAL	\$119,510.09	\$43.76
HIGGINS, LISA	TEACHER	\$89,254.18	\$0.00
HILL, JENNIFER	TEACHER	\$89,255.77	\$118.65
HINRICHSSEN, CHRISTOPHER	TEACHER	\$110,909.24	\$0.00
HINRICHSSEN, PATRICIA	VICE PRINCIPAL	\$98,508.29	\$25.86
HO, JENNIFER	TEACHER	\$97,561.04	\$0.00
HODGINS, HELENA	TEACHER	\$97,621.47	\$0.00
HODGSON, SARAH	TEACHER	\$79,330.95	\$0.00
HOFFMAN, ALLYSON	VICE PRINCIPAL	\$99,880.37	\$1,900.03
HOPE, GEORGINA	TEACHER	\$82,223.01	\$5.00
HORLOR, LINDSAY	TEACHER	\$99,470.45	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

**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
HORTON, DEREK	TEACHER	\$88,993.46	\$1,826.65
HORTSING, TRISHA	TEACHER	\$93,091.29	\$0.00
HORWOOD, CHRISTINA	TEACHER	\$89,148.56	\$100.00
HOTCHKISS, KATHERINE	TEACHER	\$78,895.24	\$54.86
HOVIS, DAVID	DISTRICT PRINCIPAL, DISTRICT TEAM	\$142,331.39	\$3,748.14
HOWE, CAROLYN	TEACHER	\$89,234.29	\$30.34
HOWE, CLAYTON	TEACHER	\$98,109.14	\$0.00
HOWLETT, CLAYTON	TEACHER	\$87,565.90	\$0.00
HUDSON, AARON	TEACHER	\$89,134.23	\$0.00
HUGHES-O'FLYNN, THERESA	TEACHER	\$82,110.04	\$64.45
HUMENIUK, LAURI	TEACHER	\$99,454.07	\$0.00
HUMMEL, KIM	ALLIED SPECIALIST	\$80,002.94	\$190.96
HUMPHRIES, JEANNE	VICE PRINCIPAL	\$116,302.81	\$94.23
HUNT, JANELLE	TEACHER	\$97,944.02	\$0.00
HUSTON, WENDY	TEACHER	\$98,066.88	\$0.00
HUYTER, ROSALYNE	TEACHER	\$95,665.85	\$0.00
HYNDMAN, SEANNA	TEACHER	\$89,313.45	\$6.70
ING, MARIANNE	TEACHER	\$92,175.11	\$0.00
INGLIS, KATHLEEN	TEACHER	\$97,954.27	\$0.00
IRETON ROACH, MARJORIE	TEACHER	\$98,024.18	\$0.00
IRETON, CATHERINE	TEACHER	\$88,765.08	\$0.00
IRISH, WENDY	TEACHER	\$82,350.59	\$8.97
IRVING, BRIANNE	TEACHER	\$79,571.63	\$0.00
JACKLIN, NATHAN	TEACHER	\$84,131.67	\$0.00
JAMES, CAMERON	TEACHER	\$89,134.18	\$0.00
JAMES, HEIDI	TEACHER	\$97,972.33	\$37.03
JANTZ, MEGAN	TEACHER	\$79,202.18	\$1,322.71
JANZEN, BARRY	VICE PRINCIPAL	\$126,185.39	\$28.40
JARDIM, ANDREA	TEACHER	\$87,925.63	\$490.68
JARDINE, DANIEL	TEACHER	\$89,148.79	\$0.00
JAY, CLAUDIA	TEACHER	\$75,052.48	\$0.00
JENKINS, CHRISTOPHER	TEACHER	\$100,051.17	\$6,190.11
JENSEN, LAURENCE	TEACHER	\$75,404.13	\$72.00
JENSEN, SELINA	TEACHER	\$98,050.86	\$0.00
JESSE, JOANNE	TEACHER	\$86,761.49	\$0.00
JODOIN, COLLEEN	TEACHER	\$89,134.19	\$0.00
JOHNS, TRACY	TEACHER	\$90,314.83	\$50.48
JOHNSON, AMANDA	VICE PRINCIPAL	\$119,509.98	\$310.18
JOHNSON, BRETT	PRINCIPAL	\$136,533.34	\$477.26
JOHNSON, LINDSAY	DISTRICT VICE PRINCIPAL, PATHWAYS & PARTNERSHIPS	\$122,979.67	\$2,504.67
JOHNSON, NEAL	TEACHER	\$89,231.69	\$0.00
JOHNSTON, CATHERINE	TEACHER	\$89,134.19	\$0.00
JOHNSTON, PETER	TEACHER	\$89,134.19	\$0.00
JOLLIFFE, PARKER	TEACHER	\$97,692.81	\$0.00
JONES, ALECIA	TEACHER	\$84,974.11	\$49.02
JONES, FIONA	TEACHER	\$95,777.52	\$0.00
JONES, TAMARA	TEACHER	\$101,603.89	\$105.00
JORGENSEN, READ	PRINCIPAL	\$136,533.25	\$0.00
JORY, MEGAN	TEACHER	\$97,383.30	\$0.00
JOST, SHANNON	TEACHER	\$81,049.63	\$0.00
JUN, SUNG YUN	VICE PRINCIPAL	\$121,066.20	\$691.48
KARIM, KASSAM	TEACHER	\$97,257.44	\$36.00
KARPES, KATRINKA	TEACHER	\$89,149.44	\$0.00
KEANE, HAYLEY	TEACHER	\$80,995.75	\$0.00
KELLY, JENNIFER	TEACHER	\$78,314.49	\$103.82
KENNEDY, CALEB	TEACHER	\$88,257.17	\$0.00
KENNEDY, MELANIE	TEACHER	\$97,960.02	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
KENNEL, GLYNNIS	TEACHER	\$95,667.89	\$0.00
KERR, DAWNA	TEACHER	\$89,214.27	\$0.00
KHEARI, MOHADESSEH	TEACHER	\$85,100.80	\$0.00
KHOSLA, GAUTAM	PRINCIPAL	\$139,889.42	\$146.03
KHOSLA, SARAH	VICE PRINCIPAL	\$128,499.25	\$1,912.93
KIDD, WENDY	TEACHER	\$97,960.65	\$0.00
KIERNAN, MICHAEL	TEACHER	\$98,050.86	\$0.00
KILPATRICK, KRISTY	TEACHER	\$89,148.74	\$0.00
KIND, CINDY	TEACHER	\$95,667.79	\$0.00
KING, ALYSON	TEACHER	\$88,691.62	\$25.86
KING, CLAIRE	TEACHER	\$98,004.42	\$0.00
KING, NORA	TEACHER	\$88,827.75	\$177.60
KINNEAR, MYA	TEACHER	\$85,255.99	\$684.33
KINNEAR, ROBERT	TEACHER	\$89,148.81	\$9.00
KIRZINGER, EMILY	VICE PRINCIPAL	\$126,185.46	\$197.32
KITTMER, LISA	TEACHER	\$94,799.45	\$26.92
KIVELL, SIOBHAN	TEACHER	\$88,692.42	\$0.00
KOLEBA, JANE	TEACHER	\$97,961.12	\$180.00
KONING, BERNARD	TEACHER	\$95,730.99	\$0.00
KOOSMANN, TROY	TEACHER	\$97,601.19	\$0.00
KOSCIK, KIMBERLY	TEACHER	\$95,669.10	\$18.18
KOSH, JACKIE	TEACHER	\$98,070.11	\$0.00
KOUTOUGOS, CHRISTOPHER	VICE PRINCIPAL	\$126,185.45	\$521.56
KOZLOWSKI, PATRICIA	TEACHER	\$79,028.08	\$5.00
KREMLER, LARA	TEACHER	\$95,176.62	\$26.98
KUBICEK, TESSA	TEACHER	\$98,715.35	\$248.00
KUCHER, AMELITA	TEACHER	\$90,783.60	\$25.00
KURTZ, MARIE	TEACHER	\$95,772.46	\$0.00
KUSHNIR, MEGHAN	TEACHER	\$93,962.21	\$120.75
LA PLANTE, ANGELA	TEACHER	\$81,175.61	\$61.54
LACY, DONALD	TEACHER	\$97,945.01	\$0.00
LAM, ROBIN	TEACHER	\$89,246.22	\$0.00
LAMONT, CATHERINE	TEACHER	\$77,107.99	\$0.00
LAMPARD, REBECCA	TEACHER	\$78,528.67	\$26.48
LAMPRECHT, PAUL	CARPENTER FOREMAN	\$75,139.24	\$0.00
LANCASTER, CINDY	TEACHER	\$98,066.15	\$0.00
LANSDELL, SEAN	TEACHER	\$89,258.35	\$0.00
LAROCQUE, JEFFREY	TEACHER	\$97,144.82	\$131.25
LAROUCHE, DONNA	TEACHER	\$81,860.84	\$26.92
LAWRIE, JOELLE	TEACHER	\$76,051.56	\$54.78
LEAHY, CHRISTINA	TEACHER	\$80,699.77	\$0.00
LEBLOND, DONALD	TEACHER	\$95,706.53	\$174.48
LEDET, PAUL	VICE PRINCIPAL	\$126,185.48	\$0.00
LEDUC, RHONDA	VICE PRINCIPAL	\$116,035.03	\$727.78
LEE, MICHELLE	TEACHER	\$76,551.67	\$0.00
LEE, WINNIE	TEACHER	\$96,341.65	\$1,097.25
LEESON, CHRISTOPHER	TEACHER	\$82,391.10	\$33.76
LELONDE, PAMELA	TEACHER	\$87,778.57	\$35.98
LEMON, ALEX	TEACHER	\$100,796.99	\$0.00
LENO, LAURA	TEACHER	\$89,246.22	\$0.00
LEROY, CLODAGH	ALLIED SPECIALIST	\$95,246.80	\$415.85
LESLIE, BRIAN	ENERGY MANAGER, FACILITIES	\$83,417.73	\$5,818.89
LESLIE, JASON	TEACHER	\$89,421.77	\$0.00
LEUNG, TAMIYA	TEACHER	\$95,728.96	\$26.92
LEVINSON, TAMI	TEACHER	\$99,554.51	\$907.73
LEWIS, CHERIE	TEACHER	\$89,148.15	\$0.00
LIDDELL, RACHEL	TEACHER	\$88,692.01	\$62.43

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
LIENARD-BOISJOLI, BYRON	TEACHER	\$95,667.80	\$0.00
LILYHOLM, ROBERT	TEACHER	\$97,060.50	\$36.80
LIM, TERRENCE	TEACHER	\$97,055.38	\$0.00
LINDSAY, SHONA	TEACHER	\$97,944.04	\$0.00
LINDSETH, IAN	TEACHER	\$90,736.58	\$0.00
LINNELL, DEBORAH	TEACHER	\$89,134.19	\$0.00
LISTER, KATHRYN	TEACHER	\$81,656.71	\$0.00
LITSTER, JONATHAN	SENIOR MANAGER MARKETING, INTERNATIONAL EDUCATION	\$109,745.10	\$2,592.71
LOCKWOOD, PAULA	TEACHER	\$97,067.26	\$0.00
LONGEWAY, KRISTA	TEACHER	\$85,468.42	\$0.00
LOUCKS, SUSAN	TEACHER	\$81,035.23	\$180.00
LOUGHTON, JACQUELINE	TEACHER	\$97,960.14	\$258.92
LOUKES, JEFFREY	TEACHER	\$97,959.66	\$0.00
LUBINICH, CHRISTOPHER	TEACHER	\$87,540.14	\$0.00
LUKAT, NICOLE	TEACHER	\$77,834.85	\$5.00
LUND, LILA	TEACHER	\$77,438.68	\$380.36
LUNDGREN, KRISTEN	TEACHER	\$84,777.17	\$0.00
LUNT, FIONA	TEACHER	\$95,652.25	\$206.50
LUTES, KATIE	TEACHER	\$89,292.07	\$0.00
LUTNER, JULIE	DIRECTOR, FINANCE, BUDGETS & FINANCIAL REPORTING	\$133,131.51	\$997.50
LUTSCH, AARON	TEACHER	\$83,089.42	\$0.00
MACDONALD, GEOFFREY	VICE PRINCIPAL	\$80,823.86	\$164.76
MACDONALD, MEAGHAN	TEACHER	\$76,248.24	\$0.00
MACDONALD, URSULA	TEACHER	\$89,142.58	\$25.86
MACINNIS, CHRISTIAN	TEACHER	\$79,222.98	\$0.00
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$140,188.50	\$1,946.16
MACKAY, ALYSSA	TEACHER	\$79,010.22	\$54.86
MACKENZIE, CAROLINE	TEACHER	\$89,246.30	\$0.00
MACLELLAN, LAURA	TEACHER	\$90,307.35	\$293.00
MACMASTER, MEGAN	ALLIED SPECIALIST	\$83,867.66	\$550.90
MADDERN, METTHEA	TEACHER	\$98,093.55	\$387.94
MAESTRELLO, JENNIFER	TEACHER	\$84,299.21	\$0.00
MAGEE, NESSIE	TEACHER	\$81,679.85	\$0.00
MAILHIOT, DALE	TEACHER	\$97,960.09	\$5.00
MALLET, DEIRDRE	TEACHER	\$89,447.32	\$25.86
MALLET, JOSEPH	TEACHER	\$85,402.73	\$210.00
MALLORY, DIANNE	TEACHER	\$95,484.11	\$0.00
MALLORY, DOUGLAS	TEACHER	\$97,944.08	\$0.00
MALOUGHNEY, ALISON	TEACHER	\$88,589.23	\$0.00
MANDERS, CAROLINE	EXECUTIVE ASSISTANT	\$83,862.17	\$62.85
MANGAN, JOANNA	TEACHER	\$83,522.13	\$0.00
MANN, STEPHANIE	TEACHER	\$95,738.09	\$0.00
MANNING, PAULA	TEACHER	\$85,832.78	\$49.02
MARCHI, JEFF	TEACHER	\$98,066.53	\$0.00
MARCZYK, LISA	TEACHER	\$82,360.32	\$0.00
MARGETTS, MARLA	PRINCIPAL	\$92,081.24	\$196.06
MARI, DANIEL	TEACHER	\$99,416.15	\$64.18
MARLEY, EMMA	VICE PRINCIPAL	\$119,772.39	\$213.61
MARSH, SONJA	TEACHER	\$83,579.65	\$0.00
MARSHALL, TRESA	TEACHER	\$85,036.28	\$673.07
MARTA, LISA	TEACHER	\$95,710.92	\$0.00
MARTA, STEPHEN	TEACHER	\$95,710.87	\$0.00
MARTIN, JEANETTE	TEACHER	\$97,971.48	\$60.00
MARTIN, JENNIFER	TEACHER	\$98,066.73	\$0.00
MARTIN, MATTHEW	TEACHER	\$79,784.87	\$0.00
MASINI, DAVID	TEACHER	\$89,207.29	\$0.00
MASON, CHELSEA	TEACHER	\$89,502.73	\$48.35

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
MATHIAS, EMILY	TEACHER	\$88,452.66	\$0.00
MATHIS, JENNIFER	TEACHER	\$98,093.69	\$60.00
MATTE, SANDRA	TEACHER	\$97,959.64	\$0.00
MAWHINNEY, MELISSA	TEACHER	\$99,699.69	\$25.00
MAWSON, CASEY	TEACHER	\$85,100.92	\$60.00
MAXWELL, AARON	PRINCIPAL	\$132,068.33	\$132.25
MAXWELL, KWYN	TEACHER	\$95,658.06	\$0.00
MAY, FIONA	TEACHER	\$99,700.07	\$0.00
MAZZA, MICHAEL	TEACHER	\$97,957.32	\$0.00
MCCARTNEY, LEANNE	TEACHER	\$95,667.90	\$0.00
MCCARTNEY, SEAN	DISTRICT PRINCIPAL, DISTRICT TEAM	\$142,630.47	\$2,268.09
MCCONCHIE, CHLOE	TEACHER	\$86,111.46	\$0.00
MCCOY, CONNOR	PRINCIPAL	\$136,533.34	\$175.07
MCCREESH, TIMOTHY	VICE PRINCIPAL	\$119,772.41	\$219.55
MCDIARMID, JESSICA	TEACHER	\$82,995.71	\$5.00
MCDONALD, CHRIS	TEACHER	\$89,134.26	\$177.60
MCDONELL, RISA	TEACHER	\$76,009.97	\$472.50
MCGEE, KATRINA	TEACHER	\$98,092.13	\$6,386.71
MCILMOYLE, NATALIE	TEACHER	\$79,337.52	\$480.81
MCINTOSH, GWYNETH	TEACHER	\$101,345.32	\$20.00
MCINTYRE, LEIGH	TEACHER	\$76,923.81	\$0.00
MCKAY, MARTHA	TEACHER	\$95,652.31	\$114.03
MCKAY, PETER	TEACHER	\$85,658.58	\$360.00
MCKEAN, DANIEL	TEACHER	\$99,470.07	\$5.66
MCKEE, HEATHER	TEACHER	\$97,722.15	\$0.00
MCKEE, COLTON	TEACHER	\$84,943.94	\$523.95
MCKINTY, ALEXIS	TEACHER	\$76,327.69	\$0.00
MCLAREN, GRAHAM	TEACHER	\$92,634.84	\$0.00
MCLAUGHLIN, SARAH	TEACHER	\$89,224.51	\$121.54
MCLEAN, MARY	TEACHER	\$88,112.07	\$0.00
MCMMASTER, ELIZABETH	VICE PRINCIPAL	\$126,185.44	\$1,862.62
MCMILLAN, CATHY	TEACHER	\$88,775.41	\$26.48
MCMILLAN, DANNY	TEACHER	\$89,221.74	\$0.00
MCMORRAN, ANDREA	TEACHER	\$89,149.05	\$0.00
MCPHAIL, LISA	MANAGER, COMMUNICATIONS & COMMUNITY ENGAGEMENT	\$101,002.43	\$881.09
MCPHEE, JESSICA	TEACHER	\$85,880.88	\$76.96
MCRAE, SONYA	TEACHER	\$79,704.23	\$78.00
MEAD, KATHY	TEACHER	\$88,690.14	\$26.48
MEADOWS, ALLISON	TEACHER	\$89,251.91	\$0.00
MEILLEUR, MARGO	TEACHER	\$93,371.86	\$548.03
MEJRHIROU, NAIMA	TEACHER	\$77,632.78	\$0.00
MELDRUM, EDWARD	TEACHER	\$89,246.24	\$0.00
MELVIN, ELLEN	TEACHER	\$99,505.52	\$54.02
MICHAEL, MORGANE	TEACHER	\$89,087.13	\$35.98
MILLER, SHANNON	TEACHER	\$94,255.78	\$76.96
MILLIKEN, EMMA	TEACHER	\$89,156.21	\$75.93
MITCHELL, GORDON	PRINCIPAL	\$143,845.44	\$64.27
MITCHELL, JOANNE	ALLIED SPECIALIST	\$95,213.85	\$176.46
MITCHELL, MAUREEN	TEACHER	\$80,539.49	\$9.12
MITCHELL, NATALIA	TEACHER	\$89,148.89	\$37.03
MIX, LAURA	TEACHER	\$79,453.81	\$0.00
MOONLIGHT, DAVID	TEACHER	\$98,093.60	\$85.00
MOORE, ALISSA	VICE PRINCIPAL	\$122,979.61	\$1,444.05
MOORE, AUDREY	TEACHER	\$98,066.79	\$0.00
MOORE, JESSIE	VICE PRINCIPAL	\$118,140.21	\$7,382.63
MOORE, MARY	TEACHER	\$97,792.05	\$321.66
MOORE, MONIQUE	TEACHER	\$89,134.19	\$2,565.05

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
MOORE, WILLIAM	TEACHER	\$99,605.52	\$321.66
MOORES, JENNA	TEACHER	\$80,237.95	\$0.00
MORA, JENNIFER	TEACHER	\$82,760.29	\$0.00
MOREAU, HEATHER	TEACHER	\$89,246.34	\$0.00
MOREAU, JOYCE	TEACHER	\$97,979.64	\$50.00
MOREAU, LEAH	PRINCIPAL	\$143,845.33	\$659.34
MORRELL, AMANDA	TEACHER	\$98,032.07	\$0.00
MORRIS, CHUCK	DIRECTOR, FACILITIES	\$164,541.12	\$3,521.80
MORRIS, KIM	SECRETARY TREASURER	\$194,451.25	\$7,502.18
MORRIS, MICHAEL	TEACHER	\$101,476.80	\$20.00
MORRISON, JEAN	TEACHER	\$99,432.38	\$84.04
MORRISON, JESSIE	TEACHER	\$79,338.99	\$0.00
MORSON, MICHELLE	TEACHER	\$98,077.62	\$0.00
MOSTYN, KATHLEEN	TEACHER	\$98,050.89	\$0.00
MOWAT, CAROL	TEACHER	\$89,148.76	\$0.00
MUELLER, ANDREA	TEACHER	\$97,944.03	\$0.00
MULLEN, CLARE	TEACHER	\$89,148.75	\$0.00
MULVIHILL, LISA	TEACHER	\$78,490.44	\$0.00
MUNRO, NATALIE	TEACHER	\$83,465.07	\$180.00
MUNSON, JENNIFER	TEACHER	\$79,658.94	\$0.00
MURPHY, TIM	PRINCIPAL	\$136,234.14	\$329.60
MURRAY, CAROLINE	TEACHER	\$84,634.39	\$35.98
MURRAY, CHRISTIAN	TEACHER	\$98,018.94	\$50.00
MURRAY, PAMELA	TEACHER	\$98,040.02	\$0.00
MYHRE, SONJA	TEACHER	\$98,109.34	\$409.13
MYLES, SUNNY	TEACHER	\$92,686.65	\$26.92
MYTTENAR, MELINDA	TEACHER	\$97,758.28	\$63.51
NAST, RYAN	TEACHER	\$98,093.60	\$0.00
NAUGHTON, NADINE	PRINCIPAL	\$136,533.32	\$930.02
NAULT, LAURA	TEACHER	\$97,960.05	\$0.00
NEAL, BRYAN	TEACHER	\$92,544.40	\$0.00
NELSON, CATHARINE	TEACHER	\$89,148.24	\$63.00
NEUDORF, SHERRI	TEACHER	\$89,148.80	\$0.00
NEVES, COLLEEN	TEACHER	\$89,147.67	\$0.00
NEVILLE, RANDY	TEACHER	\$88,918.69	\$0.00
NEWELL, DAVID	TEACHER	\$98,790.25	\$0.00
NEWMAN-BENNETT, MICHELLE	TEACHER	\$97,960.22	\$0.00
NG, CHRISTINA	TEACHER	\$85,498.04	\$0.00
NGUYEN, KIRA	TEACHER	\$88,362.67	\$0.00
NICOLSON, JOANNE	TEACHER	\$89,221.90	\$105.26
NIEMI, SHELLY	DIRECTOR, INDIGENOUS EDUCATION	\$146,415.02	\$6,580.56
NIGH, CHERYL	TEACHER	\$99,307.17	\$15.16
NOLAN, JAIME	TEACHER	\$90,605.11	\$0.00
NORDSTROM, MARIA	TEACHER	\$98,066.09	\$0.00
NORRIS, AARON	PRINCIPAL	\$139,889.41	\$162.27
NUGENT, JOY	TEACHER	\$80,253.26	\$0.00
NYHAN, KELLY	TEACHER	\$89,221.48	\$0.00
O'CONNOR, BRENNAN	PRINCIPAL	\$136,533.35	\$507.34
O'CONNOR, KATHERINE	TEACHER	\$86,275.74	\$0.00
O'CONNOR, KYLA	TEACHER	\$95,667.90	\$112.91
OHL, JENNY	VICE PRINCIPAL	\$103,013.56	\$110.68
OHL, PHILIP	VICE PRINCIPAL	\$125,923.07	\$234.31
O'KEEFE, MARCY	TEACHER	\$89,148.23	\$0.00
OLAFSON, TOVE	TEACHER	\$95,664.25	\$31.92
OLOHAN, BRIAN	OCCUPATIONAL HEALTH & SAFETY ADVISOR	\$89,145.80	\$4,018.57
OLYNYK, NICOLE	TEACHER	\$80,516.08	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

**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
O'MALLEY, KATHLEEN	TEACHER	\$97,959.80	\$80.61
ONUMA, JODY	TEACHER	\$98,077.73	\$0.00
ORAAS, KAREN	TEACHER	\$97,944.08	\$0.00
ORME, GEOFFREY	TEACHER	\$98,050.81	\$49.02
O'RYAN, JENNIFER	TEACHER	\$97,960.09	\$0.00
O'SULLIVAN, SHERRI	TEACHER	\$80,299.29	\$35.98
OTOUPAL, SARAH	TEACHER	\$88,353.12	\$0.00
OTTENBREIT, SUSAN	PRINCIPAL	\$132,878.33	\$262.43
OWEN, JASON	TEACHER	\$90,736.57	\$0.00
PANTALEO, PAUL	TEACHER	\$76,345.19	\$57.09
PARIS, JOSEE	PRINCIPAL	\$136,533.33	\$232.90
PARKER, AARON	PRINCIPAL	\$143,845.43	\$4,550.11
PARKER, CHRISTOPHER	TEACHER	\$89,148.85	\$0.00
PARLEE, JENNIFER	TEACHER	\$87,595.45	\$0.00
PARMAR, HERVINDER	MANAGER, ACCOUNTING	\$111,601.81	\$1,805.42
PARRY, MEGAN	TEACHER	\$84,388.43	\$0.00
PASK, SHANE	TEACHER	\$81,891.81	\$169.03
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$119,772.42	\$0.00
PAULSON, SARAH	TEACHER	\$81,549.23	\$378.33
PEATY, MARK	PROJECT MANAGER, FACILITIES	\$94,094.24	\$5,520.70
PEDDIE, MEGAN	TEACHER	\$98,077.67	\$261.67
PEDLOW, LINDSAY	TEACHER	\$86,440.86	\$0.00
PELLETIER, CHRISTINA	VICE PRINCIPAL	\$122,979.54	\$192.82
PENTY, ROSALIND	TEACHER	\$95,652.16	\$0.00
PERRY, NAOMI	TEACHER	\$95,782.44	\$0.00
PETERSON, ALISON	TEACHER	\$97,591.62	\$50.48
PETERSON, KRISTINE	TEACHER	\$91,669.01	\$5,243.90
PETLEY-JONES, JACK	TEACHER	\$92,663.75	\$0.00
PETROPOULOS, JENNY	TEACHER	\$83,050.09	\$37.03
PETROVIC, SHANNON	TEACHER	\$89,231.68	\$52.63
PHARIS, LEIGH	TEACHER	\$93,115.50	\$0.00
PHILIP, ANTHONY	ELECTRICAL FOREMAN	\$77,376.27	\$1,322.77
PHILLIPS, JODI	TEACHER	\$98,069.95	\$54.79
PHILLIPS, MATTHEW	TEACHER	\$78,525.71	\$666.06
PIASENTIN, CHANTELE	TEACHER	\$86,681.00	\$53.88
PICK, RENEE	PRINCIPAL	\$136,533.33	\$760.44
PIERCY, DAVID	TEACHER	\$81,683.35	\$0.00
PIERIK, TINA	PRINCIPAL	\$143,845.46	\$1,254.72
PIGGOTT, CAROLINE	TEACHER	\$88,233.93	\$0.00
PILLAY, KOGIE	TEACHER	\$89,220.87	\$0.00
PIRRITANO, MICHAEL	DEVELOPER/BUSINESS ANALYST	\$101,356.35	\$0.00
PITE, AARON	TEACHER	\$98,054.24	\$54.78
PITRE, GREGORY	TEACHER	\$96,509.73	\$49.02
PITRE, PHILLIP	VICE PRINCIPAL	\$126,185.51	\$1,127.03
PLEDGER, MELISSA	OCCUPATIONAL HEALTH & SAFETY ADVISOR	\$84,195.44	\$174.21
POHL, BRENDA	TEACHER	\$97,961.01	\$79.87
POIRIER, TIFFANY	VICE PRINCIPAL	\$109,561.66	\$304.78
POLLITT, SEAN	TEACHER	\$99,551.89	\$63.00
POLSON, AMANDA	VICE PRINCIPAL	\$119,772.43	\$0.00
PONCHET, THIERRY	TEACHER	\$90,806.39	\$0.00
POPOVIC, DARINKA	TEACHER	\$95,545.45	\$0.00
PORTER, ERIN	TEACHER	\$97,310.42	\$0.00
PORTER, LINDSAY	TEACHER	\$88,676.86	\$63.00
POSTLE, MELANIE	PRINCIPAL	\$138,328.35	\$2,022.83
POULAIN, LOUIS	TEACHER	\$89,221.34	\$0.00
POULIN, HELENE	TEACHER	\$90,595.74	\$191.79

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
POULSEN, JACQUELINE	TEACHER	\$81,650.91	\$0.00
POWELL, SEAN	DISTRICT PRINCIPAL, DISTRICT TEAM	\$142,630.47	\$2,146.23
POY, GREGORY	TEACHER	\$98,680.60	\$0.00
PRATT, ROSANNE	TEACHER	\$95,673.54	\$29.03
PRENDERGAST, KAREN	TEACHER	\$89,199.98	\$0.00
PRESTON, JOYCE	TEACHER	\$97,959.99	\$0.00
PRETTY, BRETT	TEACHER	\$95,652.17	\$0.00
PREVOST, CATRIN	TEACHER	\$79,928.02	\$423.28
PRICE, STEVEN	TEACHER	\$100,725.64	\$182.00
PROCTOR, SAUL	TEACHER	\$89,416.56	\$0.00
PSAILA, KEITH	TEACHER	\$89,221.88	\$46.40
PSAILA, LYNDA	TEACHER	\$89,246.22	\$0.00
PUCKETT, MELISSA	TEACHER	\$98,367.57	\$625.00
PUGH, ALISON	TEACHER	\$99,416.21	\$0.00
PULLAN, MILLA	TEACHER	\$97,043.52	\$0.00
PUTMAN, AMANDA	TEACHER	\$99,578.30	\$60.00
QUAST, BRADY	TEACHER	\$100,911.97	\$0.00
QUAST, JEREMY	TEACHER	\$108,767.64	\$0.00
QUAST, VANESSA	TEACHER	\$97,944.08	\$0.00
RACANSKY, BETH	TEACHER	\$89,221.82	\$0.00
RACANSKY, KELSEY	TEACHER	\$90,892.24	\$0.00
RAK, MICHAEL	TEACHER	\$83,365.88	\$188.30
RANKIN, TRACY	TEACHER	\$92,869.38	\$0.00
RATSOY, CARL	TEACHER	\$94,670.53	\$0.00
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$99,454.16	\$0.00
REED, DARREN	GROUNDS FOREMAN	\$75,145.89	\$3,226.30
REID, DANA	TEACHER	\$92,059.76	\$0.00
REID, DEANNA	TEACHER	\$85,858.16	\$81.34
REID, KARI	TEACHER	\$97,960.04	\$0.00
REINTJES, MIKKI	TEACHER	\$97,944.06	\$26.92
RELF, JANA	PRINCIPAL	\$136,234.15	\$5.20
REMPEL, SUSAN	TEACHER	\$98,040.08	\$0.00
RENYARD, TAMMY	DISTRICT PRINCIPAL, DISTRICT TEAM	\$143,845.44	\$480.49
RESIDE, SARA	TEACHER	\$97,947.90	\$466.22
RETELL, DAGMAR	TEACHER	\$76,488.46	\$0.00
REYNOLDS, ALLEN	TEACHER	\$82,860.07	\$0.00
REYNOLDS, SEAN	TEACHER	\$98,080.36	\$0.00
RHODES, LEWIS	TEACHER	\$81,811.48	\$20.00
RICHARDSON, BETH	VICE PRINCIPAL	\$119,510.02	\$562.64
RICHEY, TRAVIS	TEACHER	\$97,944.20	\$0.00
RIMEK, JANINE	TEACHER	\$89,148.95	\$0.00
ROBERTS, COLIN	DEPUTY SUPERINTENDENT	\$255,613.77	\$3,246.63
ROBERTS, LAURINDA	TEACHER	\$76,760.66	\$0.00
ROBERTS, LEILANI	TEACHER	\$89,255.30	\$54.86
ROBERTS, VICKI	DISTRICT VICE PRINCIPAL, DISTRICT TEAM	\$126,185.46	\$1,072.41
ROBERTSON, JESSICA	TEACHER	\$90,621.21	\$49.02
ROBERTSON, LAURA	TEACHER	\$75,782.21	\$33.34
ROBINSON, AXEL	TEACHER	\$87,824.79	\$0.00
ROBINSON, TRISH	TEACHER	\$97,960.24	\$0.00
ROCKWELL, ADRIA	TEACHER	\$80,277.53	\$52.50
ROLSTON, CHERYL	VICE PRINCIPAL	\$119,572.37	\$15.89
ROMPHF, CINDY	TEACHER	\$97,669.46	\$75.00
ROMPHF, JONATHAN	TEACHER	\$82,983.22	\$165.00
ROSENBERG, PETER	TEACHER	\$89,148.76	\$60.00
ROSS, BEVERLEY	TEACHER	\$89,132.88	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

**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
ROSS, DARLENE	TEACHER	\$97,960.08	\$63.00
ROSS, JEREMY	TEACHER	\$89,427.17	\$63.00
ROSS, PADDY	TEACHER	\$89,148.76	\$0.00
ROSS, TANYA	TEACHER	\$98,039.38	\$6,253.51
ROTKIN, LISA	TEACHER	\$79,352.43	\$20.00
ROUX, FRANCOISE	TEACHER	\$99,390.45	\$0.00
ROY, MATTHEW	TEACHER	\$78,526.22	\$46.74
RUD, LANA	TEACHER	\$89,148.96	\$60.00
RUDMAN, NICK	CARPENTER FOREMAN	\$75,081.24	\$1,634.75
RUMBLE, SEAN	TEACHER	\$90,868.61	\$0.00
RUMBOLT, SACHA	TEACHER	\$76,171.36	\$36.66
RUSS, PAM	ALLIED SPECIALIST	\$78,065.62	\$75.93
RUSSELL, MATTHEW	TEACHER	\$79,175.99	\$0.00
RUTHERFORD, SCOTT	TEACHER	\$90,606.11	\$37.03
SAKIYAMA, DALE	TEACHER	\$99,773.42	\$0.00
SALOMONS, MICHELLE	TEACHER	\$75,271.57	\$98.19
SALVATI, SUSAN	TEACHER	\$85,261.42	\$0.00
SAMUELSON, SCOTT	TEACHER	\$98,066.87	\$0.00
SANBORN, ANDREA	TEACHER	\$90,847.44	\$115.00
SANCHEZ, ANGELA	TEACHER	\$89,298.39	\$0.00
SANDERSON, CINDY	PRINCIPAL	\$136,533.23	\$0.00
SANSCHAGRIN, JENNIFER	TEACHER	\$89,255.79	\$0.00
SAPSFORD, BARBARA	VICE PRINCIPAL	\$119,772.42	\$250.00
SARTON, KATHLEEN	TEACHER	\$95,670.64	\$112.00
SAXBY, LEANNE	TEACHER	\$91,275.59	\$60.00
SCALAPINO, LISA	ALLIED SPECIALIST	\$102,812.95	\$1,487.86
SCHAEFER, JEFFREY	TEACHER	\$98,066.02	\$0.00
SHELLENBERG, CRAIG	DISTRICT PRINCIPAL, INDIGENOUS EDUCATION	\$139,889.42	\$134.25
SCHIPPERS, MARK	TEACHER	\$98,050.88	\$180.00
SCHLAPPNER, CARRIE	PRINCIPAL	\$132,068.32	\$280.67
SCHNEIDER, JONATHAN	TEACHER	\$98,066.78	\$0.00
SCHROEDER, TODD	TEACHER	\$89,133.02	\$60.00
SCHURING, MEGAN	TEACHER	\$89,270.12	\$0.00
SCHWAB, CLARK	TEACHER	\$98,039.77	\$0.00
SCHWARZ, LOUISE	TEACHER	\$87,914.82	\$0.00
SCHWARZ, RENE	TEACHER	\$98,043.42	\$0.00
SCIGLIANO, FRANK	TEACHER	\$93,562.41	\$0.00
SCOTT, JENNIFER	VICE PRINCIPAL	\$122,979.67	\$0.00
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$89,148.87	\$0.00
SEABERG, MICHA	VICE PRINCIPAL	\$122,979.65	\$64.76
SEABERG, VICKY	TEACHER	\$97,960.13	\$0.00
SENESE, JANE	TEACHER	\$88,725.71	\$0.00
SHARP, DEANNE	TEACHER	\$97,944.23	\$0.00
SHARRATT, MELISSA	TEACHER	\$89,505.01	\$71.53
SHAW, LISA	TEACHER	\$88,202.80	\$0.00
SHEFFER, LOUISE	DISTRICT PRINCIPAL, DISTRICT TEAM	\$144,128.85	\$4,144.00
SHEMILT, SUSAN	TEACHER	\$89,183.04	\$62.43
SHERRINGTON, JENNIFER	TEACHER	\$95,652.17	\$112.00
SHERSTOBITOFF, TAMMY	DISTRICT PRINCIPAL, HUMAN RESOURCES	\$143,845.43	\$30.34
SHI, ZIHAN	SENIOR MANAGER MARKETING, INTERNATIONAL EDUCATION	\$106,965.74	\$12,677.55
SHIRES, ANDREW	TEACHER	\$89,134.19	\$0.00
SHLAKOFF, LYNN	TEACHER	\$90,667.40	\$93.40
SHOLINDER, KIMBERLY	TEACHER	\$84,269.33	\$243.68
SHONKI, KARMEDEEP	TEACHER	\$75,148.91	\$0.00
SHORTHOUSE, ALYSON	TEACHER	\$79,028.20	\$0.00
SHORTREED, DAVID	DISTRICT VICE PRINCIPAL, DISTRICT TEAM	\$122,979.68	\$352.93
SHORTT, CHARMAINE	VICE PRINCIPAL	\$97,430.83	\$3,749.12

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

**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
SHOWERS, SONDR	TEACHER	\$96,327.96	\$321.66
SHRUBSOLE, DEREK	TEACHER	\$98,066.49	\$180.00
SHULTZ, ACIA	TEACHER	\$87,653.82	\$1,156.45
SHUM, ANNIE	TEACHER	\$87,328.57	\$0.00
SHYPITKA, BRENDA	TEACHER	\$89,207.33	\$0.00
SIMONS, KAILEIGH	TEACHER	\$77,561.07	\$60.00
SIMONSON, ERIC	TEACHER	\$97,944.06	\$46.40
SIMONSON, ERIKA	TEACHER	\$76,218.18	\$187.00
SIMPSON, CORRINA	TEACHER	\$97,960.11	\$180.00
SINGH, TANIA	VICE PRINCIPAL	\$116,034.98	\$935.63
SIRDINSKI, SUZANNE	TEACHER	\$98,004.35	\$0.00
SITAR, ISTVAN	TEACHER	\$98,050.88	\$0.00
SIVERTSON, GREG	TEACHER	\$97,960.21	\$0.00
SKINNER, ANDREA	TEACHER	\$98,050.90	\$0.00
SKWAROK, JAMES	TEACHER	\$98,050.88	\$0.00
SMALL, JENNIFER	TEACHER	\$88,676.86	\$179.33
SMART, KIMBERLEE	TEACHER	\$95,178.33	\$0.00
SMITH, ALLISON	TEACHER	\$75,064.01	\$0.00
SMITH, CHRISTINE	TEACHER	\$99,596.29	\$0.00
SMITH, JOLENE	TEACHER	\$95,448.28	\$0.00
SMITH, PAUL	TEACHER	\$83,288.46	\$0.00
SMITH, SANDY	VICE PRINCIPAL	\$97,882.66	\$65.20
SMITH, SUSAN	TEACHER	\$95,756.93	\$46.40
SNIDER, IAN	TEACHER	\$82,918.07	\$15.68
SNOW, JOANNA	PRINCIPAL	\$133,685.39	\$180.27
SOLES, JIM	ASSOCIATE DIRECTOR, FACILITIES	\$92,596.87	\$0.00
SOMERS, EDWARD	TEACHER	\$99,923.18	\$598.90
SORENSEN, JODI	TEACHER	\$97,960.03	\$0.00
SPARROW, DENISE	TEACHER	\$89,148.78	\$0.00
SPICER, KEVIN	TEACHER	\$98,066.22	\$0.00
SPICER, STEPHANIE	TEACHER	\$79,627.71	\$0.00
SPRAY, TIM	TEACHER	\$99,077.20	\$0.00
SPRIGG, RICHARD	TEACHER	\$100,741.93	\$295.00
SRAN, STEVE	TEACHER	\$89,231.82	\$143.79
STAR, MICHAEL	TEACHER	\$106,781.54	\$0.00
ST-ARNAUD, GABRIELLE	TEACHER	\$79,075.90	\$10.00
STEAD, NICOLE	TEACHER	\$95,668.00	\$0.00
STEEVES, NICOLE	TEACHER	\$97,957.16	\$0.00
STEVENS, MANDY	TEACHER	\$98,066.79	\$50.48
STEVENS, RYAN	TEACHER	\$95,667.81	\$0.00
STEVENS, SHELLEY	TEACHER	\$89,246.22	\$0.00
STEVENSON, PAUL	VICE PRINCIPAL	\$126,185.47	\$0.00
STEVENSON, RYAN	TEACHER	\$80,118.66	\$0.00
STEWART, AMBER	TEACHER	\$87,636.62	\$61.54
STRATFORD, KATHY	TEACHER	\$79,010.17	\$50.48
STRIDE, KATRINA	ASSOCIATE SECRETARY-TREASURER	\$159,532.35	\$1,327.20
STROHSCHIEIN, ALYSSA	CONTRACT - DISTRICT OUTREACH	\$77,323.57	\$860.89
STRONG, NICOLE	TEACHER	\$98,088.18	\$26.48
SUMNER, JOHN	TEACHER	\$80,352.32	\$656.64
SWAN, LINDSAY	PRINCIPAL	\$122,717.27	\$629.15
TAGGART, AMY	TEACHER	\$95,756.87	\$0.00
TAGGART, ROXANNE	TEACHER	\$99,454.09	\$0.00
TAGHAOUSSI, MARC	TEACHER	\$95,771.99	\$0.00
TAYLOR, BARBARA	VICE PRINCIPAL	\$119,772.36	\$0.00
TAYLOR, CARRIE	TEACHER	\$95,756.88	\$0.00
TAYLOR, LISA	TEACHER	\$91,542.57	\$0.00
TAYLOR, JUSTIN	MANAGER, BUILDING MAINTENANCE	\$113,110.79	\$2,285.42

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
TEMSEL, LAUREL	TEACHER	\$88,217.48	\$10.17
TENCH, EMILY	TEACHER	\$78,634.02	\$0.00
TESSEMAKER, JOCELYN	TEACHER	\$89,150.16	\$72.00
TEVAARWERK, KATHERINE	TEACHER	\$97,960.60	\$0.00
THATCHER, GORDON	TEACHER	\$97,284.40	\$0.00
THEIM, SUSAN	TEACHER	\$89,148.24	\$0.00
THISTLE, WILLIAM	TEACHER	\$83,035.82	\$0.00
THOMAS, LARA	TEACHER	\$76,202.97	\$170.50
THOMAS, SCOTT	PRINCIPAL	\$136,533.34	\$0.00
THOMAS-BOOTH, ERICA	TEACHER	\$95,668.87	\$0.00
THOMPSON, DONNA	PRINCIPAL	\$143,546.19	\$380.60
THOMPSON, JULIA	TEACHER	\$97,944.03	\$0.00
THOMPSON, MIKE	TEACHER	\$99,542.90	\$183.90
THOMPSON, LAUREN	TEACHER	\$89,246.24	\$50.48
THOMPSON, THOMAS	PRINCIPAL	\$136,533.33	\$0.00
THORNBUR, SARAH	TEACHER	\$105,756.27	\$0.00
THORNTON, KEELY	TEACHER	\$94,814.50	\$0.00
THURBIDE, CAMERON	TEACHER	\$89,221.83	\$0.00
TIMMERMANS, TANYA	TEACHER	\$86,662.67	\$50.48
TIRINGER, KATHERINE	TEACHER	\$89,275.91	\$0.00
TISSARI, JANET	TEACHER	\$95,667.95	\$0.00
TOMPKINS, MARYLOU	TEACHER	\$97,960.01	\$76.96
TOPIC, WINIFRED	TEACHER	\$97,957.38	\$0.00
TOTH, MAXINE	TEACHER	\$84,160.05	\$0.00
TRAN, JACK	TEACHER	\$89,183.04	\$0.00
TRAN, STEPHANE	TEACHER	\$91,657.24	\$0.00
TRAYNOR, JANELLE	TEACHER	\$97,944.07	\$27.67
TREBILCO, RACHEL	TEACHER	\$82,229.82	\$498.14
TREBLE, JENNIFER	TEACHER	\$97,835.61	\$37.20
TREGAR, KARINE	TEACHER	\$83,762.76	\$0.00
TRENCHARD, LEANN	TEACHER	\$98,040.09	\$0.00
TRERICE, DYLAN	TEACHER	\$76,470.25	\$113.46
TRINH, AI LINH	TEACHER	\$97,960.13	\$54.86
TROFIMUK, MARYANNE	PRINCIPAL	\$140,188.49	\$126.90
TROZZO, CINDY	TEACHER	\$89,134.19	\$0.00
TRUMPY, CHRISTINA	TEACHER	\$82,070.02	\$136.80
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERNATIONAL EDUCATION	\$153,133.00	\$9,409.61
TURCOTTE, ILDA	TEACHER	\$98,024.18	\$210.34
TURCOTTE, JULIEN	TEACHER	\$83,790.03	\$0.00
TURNER, BENJAMIN	TEACHER	\$88,469.46	\$0.00
TYMOSHUK, VICTOR	TEACHER	\$89,142.50	\$0.00
TYRRELL, RACHELLE	TEACHER	\$96,407.67	\$0.00
VAN MOLL, ERIC	TEACHER	\$89,255.87	\$0.00
VAN TINE, BART	TEACHER	\$77,354.97	\$0.00
VANAKKER, MARK	TEACHER	\$89,246.38	\$0.00
VARGA, LYNN	TEACHER	\$96,531.37	\$25.00
VARGAS, DAVID	TEACHER	\$89,134.20	\$0.00
VERHAGEN, MICHAEL	TEACHER	\$89,148.72	\$987.28
VINGO, MICHELLE	TEACHER	\$93,704.15	\$0.00
VISTISEN-HARWOOD, MARNI	ASSOCIATE DIRECTOR, FACILITIES	\$121,599.78	\$152.37
VITALE, WILLIAM	TEACHER	\$89,211.44	\$0.00
VOLK, STACEY	TEACHER	\$78,153.57	\$0.00
VON TIGERSTROM, MAUREEN	TEACHER	\$97,960.25	\$6,525.17
WADE, PHILLIP	ASSISTANT MANAGER, BUILDING MAINTENANCE	\$78,555.23	\$754.57
WALASEK, DEBRA	TEACHER	\$80,374.20	\$0.00
WALASEK, JASON	TEACHER	\$95,668.51	\$50.48
WALKER, OMDREA	TEACHER	\$99,416.19	\$49.02
WALKER, REBECCA	TEACHER	\$89,231.69	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

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
WALKER, SHEILAH	TEACHER	\$97,081.94	\$44.74
WALLACE, GORDON	PROJECT MANAGER, MAJOR CAPITAL	\$99,325.48	\$848.00
WALLACE, SEAN	TEACHER	\$99,478.27	\$255.36
WALMAN, ASHLEY	TEACHER	\$98,004.30	\$81.72
WALSH-ANSTEY, MICHELLE	TEACHER	\$86,921.02	\$0.00
WALT, DANA	TEACHER	\$99,550.46	\$0.00
WALTON, CAROL	TEACHER	\$103,927.35	\$1,598.02
WANLESS, JENNIFER	VICE PRINCIPAL	\$103,663.22	\$50.48
WARDLE, TANYA	TEACHER	\$96,956.20	\$62.43
WARRENDER, CONNIE	TEACHER	\$97,960.07	\$0.00
WATSON, BRENT	TEACHER	\$95,652.18	\$0.00
WATT, ZOE	ALLIED SPECIALIST	\$95,196.76	\$8,612.33
WAUTHY, JAMES	TEACHER	\$89,148.86	\$0.00
WEAR, LARA	TEACHER	\$97,944.09	\$0.00
WEAVER, JEFFERY	TEACHER	\$99,606.20	\$987.34
WEBER, DEBORAH	TEACHER	\$86,293.95	\$0.00
WEBER, ELEANOR	TEACHER	\$78,474.64	\$0.00
WECKEND, SUZANNE	VICE PRINCIPAL	\$115,815.00	\$689.91
WEIR, HEATHER	TEACHER	\$90,653.61	\$284.00
WELBY, SEAN	TEACHER	\$99,569.89	\$115.00
WELSH, ELIZABETH	ALLIED SPECIALIST	\$95,212.90	\$0.00
WEST, ALISON	TEACHER	\$88,219.51	\$0.00
WEST, GWYNETH	TEACHER	\$89,134.20	\$60.00
WEST, KRISTY	TEACHER	\$86,394.54	\$88.46
WESTBY, LEOLA	TEACHER	\$89,222.16	\$0.00
WESTCOTT, STEPHEN	TEACHER	\$89,148.89	\$0.00
WESTON, JOHN	TEACHER	\$99,699.77	\$0.00
WESTON, PATRICK	TEACHER	\$82,999.32	\$0.00
WESTON, SHELLEY	TEACHER	\$89,232.05	\$0.00
WHEELER, STEWART	TEACHER	\$102,984.83	\$922.27
WHITE, BENJAMIN	TEACHER	\$97,085.62	\$4.71
WHITE, JAIMEE	TEACHER	\$88,008.98	\$23.18
WHITTEN, DEBORAH	INTERIM SUPERINTENDENT OF SCHOOLS	\$214,716.60	\$5,277.39
WIEDEMAN, KRISTIN	TEACHER	\$97,944.07	\$0.00
WIGNALL, CHRISTOPHER	TEACHER	\$95,797.95	\$49.02
WIGNALL, JENNIFER	VICE PRINCIPAL	\$125,923.10	\$607.19
WILLIAMS, ALAN	TEACHER	\$89,148.76	\$0.00
WILLIAMS, JESSICA	TEACHER	\$88,612.17	\$0.00
WILLIAMS, LYNDIA	TEACHER	\$95,730.68	\$112.91
WILLINGTON, CARMEN	TEACHER	\$93,166.86	\$26.48
WILSON, CHRISTINA	TEACHER	\$88,676.86	\$0.00
WILSON, NICOLE	TEACHER	\$79,009.49	\$0.00
WILTON, DEANNA	TEACHER	\$89,246.23	\$0.00
WINKLER, SARAH	PRINCIPAL	\$128,449.10	\$184.12
WINTON, TONYA	VICE PRINCIPAL	\$84,270.43	\$1,739.99
WITTMAN, BRIE	TEACHER	\$82,403.82	\$0.00
WOLSAK, JUSTINE	TEACHER	\$97,256.66	\$0.00
WOOD, SHAWNA	TEACHER	\$97,960.07	\$0.00
WOODLAND, JUDITH	TEACHER	\$76,704.15	\$46.40
WORSLEY, HARRISON	TEACHER	\$89,221.83	\$0.00
WRIGHT, COREY	TEACHER	\$99,075.28	\$180.00
WRIGHT, LAUREN	TEACHER	\$82,313.94	\$109.03
WRIGHT, LINDSAY	TEACHER	\$92,309.33	\$0.00
WRIGHT, SARA	TEACHER	\$97,944.34	\$72.00
YARR, TRACY	TEACHER	\$99,470.36	\$46.40
YEARWOOD, LYNN	MANAGER, PAYROLL & BENEFITS	\$130,476.46	\$2,172.15
YOUNG, ALANA	TEACHER	\$79,202.87	\$0.00
YOUNG, DAVID	TEACHER	\$97,960.07	\$12.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

**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
ZAHARA, JODI	TEACHER	\$80,496.65	\$0.00
ZEMANEK, TIMOTHY	TEACHER	\$76,092.34	\$165.06
ZOLBROD, SAMUEL	TEACHER	\$76,202.88	\$350.00
ZUCKO, VINI	TEACHER	\$75,051.59	\$50.48
ZUYDERDUYN, MELISSA	TEACHER	\$97,591.65	\$0.00
TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000		\$102,151,748.85	\$371,763.56
TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS		\$83,799,595.65	\$259,561.95
TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS		\$185,951,344.50	\$631,325.51
CONSOLIDATED TOTAL - REMUNERATION PAID		\$186,177,786.15	\$639,196.97
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN			\$10,625,538.71

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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 2021-2022. These agreements represent from one (1) to sixteen (16) months of compensation.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
ACCESSSMT HOLDINGS LTD	\$78,027.52
ACCUTEMP	\$68,090.40
AMAZON.CA	\$392,621.85
AMERESCO CANADA INC	\$57,618.75
ANDREW SHERET LTD	\$217,064.36
APOLLO SHEET METAL LTD	\$93,611.84
APPLE CANADA INC	\$111,812.02
ARCHIE JOHNSTONE PLUMBING & HEATING	\$273,499.52
ARI FINANCIAL SERVICES	\$156,975.66
ASSOCIATED VICTORIA PEST CONTROL LTD	\$27,034.95
AVI-SPL CANADA LTD	\$25,972.11
B&B TRUSS	\$32,828.00
BARAGAR ENTERPRISES LTD	\$30,607.50
BARTLE & GIBSON CO LTD	\$26,375.11
BARTLETT TREE EXPERT COMPANY	\$273,114.99
BC FERRIES	\$51,429.17
BC HYDRO & POWER AUTHORITY	\$1,629,756.34
BC SCHOOL SPORTS	\$42,302.46
BC TRANSIT	\$70,738.97
BRITISH COLUMBIA SCHOOL TRUSTEES ASSOCIATION (BCSTA)	\$61,674.01
BEST BUY	\$26,523.64
BIN THERE DEMOLITION	\$29,505.02
BOLEN BOOKS LTD	\$41,712.91
BRADLEY SHUYA ARCHITECT INC	\$59,943.71
BUNZL CLEANING AND HYGIENE CANADA	\$709,989.76
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$385,083.56
BUTLER CONCRETE & AGGREGATE LTD	\$29,047.20
CAMOSUN COLLEGE	\$476,836.15
CANADA POST CORPORATION	\$25,351.77
CANADIAN CORPS OF COMMISSIONAIRES	\$34,856.29
CANAM HOLDINGS LTD	\$73,500.00
CAPITAL CITY PAVING	\$38,340.77
CASCADIA METALS LTD	\$25,342.02
CANADIAN TIRE STORE	\$55,478.88
CHARTER TELECOM INC	\$327,413.72
CHENELIERE EDUCATION	\$80,717.92
CLOVERDALE PAINT INC	\$37,581.11
COAST APPLIANCES	\$58,017.22
COASTAL INSTALLATIONS (PREFAB)	\$28,351.07
COLUMBIA FIRE & SAFETY LTD	\$29,958.00
COLUMBIA INDUSTRIAL SUPPLIES	\$61,401.08
CONTI ELECTRONICS LTD	\$118,955.28
CONVOY SUPPLY - VICTORIA	\$98,277.82
CORP OF THE CITY OF VICTORIA	\$376,884.05

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
CORP OF THE DIST OF SAANICH	\$142,119.78
COSTCO WHOLESALE	\$126,004.73
CRESCENT BEACH PUBLISHING	\$73,475.28
DELTA VICTORIA OCEAN POINTE RESORT	\$91,018.62
DENBOW	\$50,511.29
DMS TECHNOLOGIES INC	\$87,150.02
DOLLARAMA	\$36,321.76
DURWEST CONSTRUCTION MANAGEMENT	\$21,447,337.45
ECCO SUPPLY.CA	\$54,325.65
EDUCAN INSTITUTIONAL FURNITURE	\$61,365.60
EECOL ELECTRIC LTD	\$118,412.99
ELLISON TRAVEL & TOURS LTD	\$30,436.37
ESQUIMALT NATION	\$112,283.00
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,437,461.52
FIRST RESPONSE GLASS LTD	\$41,086.78
FIVE STAR PAVING CO LTD	\$92,281.35
FLYNN CANADA LIMITED	\$623,766.16
FOCUSED EDUCATION RESOURCES SOCIETY	\$61,764.96
FOLLETT SCHOOL SOLUTIONS INC	\$42,503.97
FOREIGN STUDENT SERVICES	\$26,910.00
FORTISBC ENERGY (VANCOUVER ISLAND)	\$1,345,244.16
FULCRUM MANAGEMENT SOLUTIONS LTD	\$26,880.00
FUN INTERNATIONAL EDUCATION	\$32,475.02
FUTUREBOOK PRINTING INC	\$73,645.58
GARDEN CITY TRANSPORTATION LTD	\$167,908.30
GARRAWAY, GARY	\$31,673.00
GASPARD	\$35,367.05
GORDON FOOD SERVICE CANADA LTD	\$56,028.28
GREATER VICTORIA TEACHERS' ASSOCIATION (GVTA)	\$123,620.00
HABITAT SYSTEMS INCORPORATED	\$552,132.46
HARRIS & COMPANY	\$323,017.34
HDR ARCHITECTURE ASSOCIATES INC	\$1,097,398.84
HOME LUMBER & BUILDING SUPPLY	\$263,520.63
HOT HOUSE PIZZA	\$41,054.27
HOUSTON SIGN 90 LTD	\$36,713.58
HUB INTERNATIONAL INSURANCE BROKERS	\$44,123.00
ICONIX WATERWORKS LTD	\$30,104.76
IEL PROJECTS LTD	\$306,006.23
INCHARGE ENERGY INC	\$55,141.89
INDEPENDENT CONCRETE LTD	\$25,987.49
INDIGO BOOKS & MUSIC INC	\$25,362.93
INNOV8 DIGITAL SOLUTIONS INC	\$803,397.10
INTERSTATE BATTERIES	\$27,371.97
INTRADO CANADA INC	\$44,598.85

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
IREDALE ARCHITECTURE	\$266,202.10
ISLAND ASPHALT LIMITED	\$169,056.23
ISLAND ENVIRONMENTAL HEALTH & SAFETY	\$92,732.39
ISLAND KEY COMPUTER LTD	\$818,271.85
ISLAND TEMPERATURE CONTROLS LTD	\$26,875.18
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$111,200.00
JAMF SOFTWARE	\$29,171.00
JE ANDERSON & ASSOCIATES	\$51,032.20
JOSTENS	\$64,965.99
K P M G	\$64,727.65
KAL TIRE	\$29,624.96
KENNEDY, MARY KAY	\$28,713.07
KERR CONTROLS INC	\$29,044.50
KEY SOFTWARE INC	\$178,965.45
KEY-2 PARTS SERVICE LTD	\$28,051.71
KIRBY'S SOURCE FOR SPORTS	\$32,401.36
KMBR ARCHITECTS PLANNERS INC	\$317,591.85
KMS TOOLS & EQUIPMENT LTD	\$130,745.96
KOFFMAN KALEF LLP	\$135,576.92
LANGILLE, LYNN	\$33,565.37
LIFEWORKS	\$129,893.40
LONG & MCQUADE LTD	\$140,483.36
LUMBERWORLD OPERATIONS LTD	\$268,613.21
LOWER VANCOUVER ISLAND SECONDARY SCHOOLS ATHLETIC ASSOCIATIO	\$72,404.45
MACNUTT ENTERPRISES LTD	\$78,390.17
MEGA SCREEN PRODUCTIONS INC	\$39,089.31
MICHAELS #3501	\$40,208.38
MICHELL EXCAVATING LTD	\$264,914.43
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	\$3,624,468.43
MINISTER OF FINANCE C/O CLIMATE ACTION	\$145,530.00
MONK OFFICE SUPPLY LTD	\$543,642.27
MUCHO BURRITO	\$30,663.60
MUNICIPAL PENSION PLAN	\$3,999,058.43
MUNROS BOOKSTORE LTD	\$107,062.54
NAMDOR REINFORCING STEEL LTD	\$33,833.65
NELSON EDUCATION LTD	\$69,325.98
NORDIC INDUSTRIES LTD	\$65,677.39
NORMAN TOURS LTD	\$27,181.42
OAK BAY WATER DEPT	\$81,079.88
OCEAN CONCRETE (VICTORIA)	\$36,090.56
OUT OF THE BLUE DESIGNS	\$133,710.05
PACIFIC BLUE CROSS	\$4,289,797.31
PACIFIC CONTROLS LIMITED	\$27,961.80
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	\$68,540.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
PACIFIC PAINT (BENJAMIN MOORE PAINT)	\$40,922.11
PACIFIC TRUSS DIV OF ALL-FAB BUILDING	\$40,207.87
PANAGO	\$77,343.68
PARKER JOHNSTON INDUSTRIES LTD	\$604,800.01
PASSION SPORTS	\$64,671.33
PEARSON CANADA INC	\$50,484.99
PHOENIX STAR POWER	\$30,345.00
PINTON FORREST & MADDEN GROUP	\$33,669.40
POWERSCHOOL CANADA ULC	\$238,207.64
PROVINCE OF BRITISH COLUMBIA	\$66,611.96
PUBLIC EDUCATION BENEFITS TRUST	\$1,724,923.34
QM ENVIRONMENTAL LP	\$33,892.39
REAL CANADIAN WHOLESALE CLUB	\$79,215.06
REIMER HARDWOODS LTD	\$140,868.22
RICHELIEU HARDWARE	\$82,466.71
RICHMOND ELEVATOR MAINTENANCE	\$120,026.26
RIVERS LAWN & GARDEN MAINTENANCE	\$87,574.73
ROCKRIDGE CANYON	\$30,689.42
RUSSELL BOOKS LTD	\$43,074.21
RYZUK GEOTECHNICAL	\$120,242.19
SAANICH WATER DEPARTMENT	\$401,658.58
SAVE ON FOODS	\$96,312.80
SCHOLASTIC CANADA LTD	\$45,815.75
SCHOOL DISTRICT #62 (SOOKE)	\$55,539.05
SCHOOL DISTRICT #63 (SAANICH)	\$123,206.53
SCHOOL DISTRICT #64 (GULF ISLANDS)	\$50,161.00
SCHOOL DISTRICT NO. 73 BUSINESS COMPANY	\$35,050.00
SCHOOLHOUSE PRODUCTS INC	\$36,621.80
SEARLE'S AUTO REPAIRS CO LTD	\$26,649.85
SHAW BUSINESS	\$36,020.52
SHERATON VANCOUVER AIRPORT HOTEL	\$58,596.85
SINCLAIR SUPPLY	\$37,079.33
SLEGG BUILDING MATERIALS	\$77,760.89
SMCN CONSULTING INC	\$50,557.53
SOFTCHOICE LP	\$54,202.06
SONGHEES FIRST NATION	\$218,437.00
SPARKER CONSTRUCTION LTD	\$355,349.72
SPECTRUM EDUCATIONAL SUPPLIES	\$28,547.68
SRD CONTROLS INC	\$49,822.52
STAPLES STORE #64	\$43,073.93
STARLINE WINDOWS LTD	\$51,650.15
STORY CONSTRUCTION LTD	\$394,211.46
STRATHCONA PARK LODGE	\$26,215.80
STRONG NATIONS PUBLISHING INC	\$34,341.03

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
SUBWAY	\$77,663.50
SUNBELT RENTALS OF CANADA INC	\$27,111.59
SUNCOR ENERGY PRODUCTS	\$276,936.45
SWING TIME DISTRIBUTORS LTD	\$230,404.16
SYSCO VICTORIA INC	\$44,396.77
TEACHERS PENSION PLAN	\$16,170,699.17
TEAM SALES VANCOUVER ISLAND LTD	\$56,438.50
TECHNICAL SAFETY BC	\$35,933.57
TEDFORD OVERHEAD DOOR & GATES	\$52,754.10
TELUS	\$144,052.77
TELUS MOBILITY INC	\$230,055.23
TEXTHELP	\$35,998.83
THE HOME DEPOT #7074	\$61,421.96
THE LEARNING PARTNERSHIP	\$29,940.00
THIRDWAVE BUS SERVICES	\$741,908.83
THRIFTY FOODS	\$90,538.30
TOWER FENCE PRODUCTS LTD	\$33,264.82
TROY LIFE & FIRE SAFETY LTD	\$120,432.91
TRUFFLES CATERING	\$339,225.46
TURNING POINT RESOLUTIONS INC	\$31,969.06
TYEE SUPER SERVICE	\$29,253.11
ULINE	\$44,680.56
UNITED LIBRARY SERVICES INC	\$48,630.78
UNIVERSAL SHEET METAL LTD	\$195,507.92
UNIVERSITY OF VICTORIA	\$70,765.45
VANCOUVER ISLAND HEALTH AUTHORITY	\$578,472.30
VANCOUVER PUBLIC EDUCATION ALLIANCE CORP	\$96,277.90
VICTORIA INTERNATIONAL STUDENT SERVICE	\$27,675.02
VICTORIA NATIVE FRIENDSHIP CENTRE	\$125,690.00
VIEC EDUCATION CANADA LTD	\$42,006.67
VILLAGES PIZZA	\$38,456.04
WAL-MART	\$73,695.86
WASTE MANAGEMENT OF CANADA CORP	\$212,854.63
WEATHERPROOFING TECHNOLOGIES CANADA INC	\$32,340.02
WESCO DISTRIBUTION-CANADA INC	\$339,880.68
WESTCOAST ROOF INSPECTION SERVICES	\$45,580.40
WHITE SPOT	\$54,746.04
WILSONS TRANSPORTATION LTD	\$150,911.46
WINTERGREEN LEARNING MATERIALS	\$37,420.89
WORKSAFE BC	\$1,671,319.12
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$83,076,099.43
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$6,619,811.81
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$89,695,911.24

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

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2022

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:		
Remuneration	\$ 186,177,786	
Employee expenses	639,197	
Employer portion of Employment Insurance		
Contributions and Canada Pension Plan	10,625,539	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 197,442,522
Schedule of Payments for the Provision of Goods and Services		89,695,911
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		\$ 287,138,433

FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$222,106,412	
Trust Fund Expenditures	32,136,423	
Capital Fund Expenditures	36,316,817	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		\$290,559,652
DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		\$ (3,421,219)

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, 2022

School District No. 61 (Greater Victoria)

June 30, 2022

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School District No. 61 (Greater Victoria)

MANAGEMENT REPORT

Version: 9872-9126-7144

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.

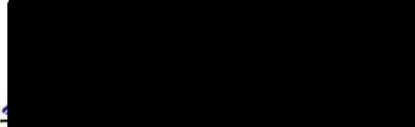
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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 27 / 2022

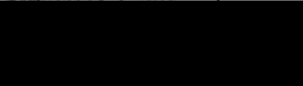
Date Signed



Signature of the Superintendent

Sept 27 / 2022

Date Signed



Signature of the Secretary Treasurer

Sept 27 / 2022

Date Signed



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITORS' REPORT

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

Opinion

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

- the statement of financial position as at June 30, 2022
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2022 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.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2(a) 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.



Emphasis of Matter – Comparative Information

We draw attention to Note 23 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2021 has been restated. Note 23 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2022, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2021. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

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

- Information 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 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.



Chartered Professional Accountants

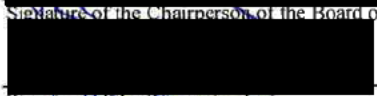
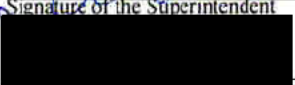
Victoria, Canada
September 26, 2022

School District No. 61 (Greater Victoria)

Statement 1

Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	66,075,808	62,735,222
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,240,454	4,851,003
Due from Province - Other	-	476,596
Due from First Nations	-	306,891
Other (Note 3)	3,322,280	3,408,670
Portfolio Investments (Note 4)	499,715	499,658
Total Financial Assets	71,138,257	72,278,040
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	34,580,499	33,492,718
Unearned Revenue (Note 7)	11,497,069	11,955,313
Deferred Revenue (Note 8)	7,532,465	6,540,627
Deferred Capital Revenue (Note 9)	246,275,116	223,573,627
Employee Future Benefits (Note 10)	3,073,254	2,996,493
Total Liabilities	302,958,403	278,558,778
Net Debt	(231,820,146)	(206,280,738)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	287,356,817	265,216,436
Prepaid Expenses	875,252	957,276
Total Non-Financial Assets	288,232,069	266,173,712
Accumulated Surplus (Deficit) (Note 20)	56,411,923	59,892,974
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		SEP 27/2022 Date Signed
		
Signature of the Superintendent		SEP 27/2022 Date Signed
		
Signature of the Secretary Treasurer		SEP 27/2022 Date Signed

School District No. 61 (Greater Victoria)

Statement 2

Statement of Operations
Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	216,081,028	227,053,205	226,659,672
Other	112,750	166,975	103,076
Tuition	12,242,537	15,070,357	9,496,466
Other Revenue	5,529,152	7,412,286	5,494,884
Rentals and Leases	1,779,874	2,519,825	1,587,882
Investment Income	415,552	557,202	633,130
Amortization of Deferred Capital Revenue	7,969,213	7,858,370	7,705,292
Construction License		4,300,000	
Total Revenue	244,130,106	264,938,220	251,680,402
Expenses			
Instruction	207,618,206	218,385,765	209,607,636
District Administration	6,329,294	7,074,628	6,306,434
Operations and Maintenance	38,027,511	41,870,376	38,967,479
Transportation and Housing	1,291,815	1,088,502	1,121,348
Total Expense	253,266,826	268,419,271	256,002,897
Surplus (Deficit) for the year	(9,136,720)	(3,481,051)	(4,322,495)
Accumulated Surplus (Deficit) from Operations, beginning of year		59,892,974	64,215,469
Accumulated Surplus (Deficit) from Operations, end of year		56,411,923	59,892,974

School District No. 61 (Greater Victoria)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 17) \$	2022 Actual \$	2021 Actual (Restated - Note 23) \$
Surplus (Deficit) for the year	(9,136,720)	(3,481,051)	(4,322,495)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(50,712,864)	(33,913,379)	(31,640,450)
Amortization of Tangible Capital Assets	11,451,527	11,772,998	11,720,594
Ministry Tool Amortization Adjustment	-	-	1,191,685
Total Effect of change in Tangible Capital Assets	(39,261,337)	(22,140,381)	(18,728,171)
Acquisition of Prepaid Expenses	-	-	(572,377)
Use of Prepaid Expenses	-	82,024	-
Total Effect of change in Other Non-Financial Assets	-	82,024	(572,377)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(48,398,057)	(25,539,408)	(23,623,043)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(25,539,408)	(23,623,043)
Net Debt, beginning of year		(206,280,738)	(182,657,695)
Net Debt, end of year		(231,820,146)	(206,280,738)

School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual
	(Restated - Note 23)	
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(3,481,051)	(4,322,495)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	4,480,426	(200,012)
Prepaid Expenses	82,024	(572,377)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	123,689	298,811
Unearned Revenue	(458,244)	3,483,644
Deferred Revenue	991,838	(104,328)
Employee Future Benefits	76,761	162,322
Other Liabilities	964,092	5,630,974
Amortization of Tangible Capital Assets	11,772,998	11,720,594
Amortization of Deferred Capital Revenue	(7,858,370)	(7,705,292)
Total Operating Transactions	6,694,163	8,391,841
Capital Transactions		
Tangible Capital Assets Purchased	(3,677,800)	(4,684,094)
Tangible Capital Assets -WIP Purchased	(30,235,579)	(26,956,356)
Bylaw Expenditures	(2,403,438)	(811,727)
Insurance Claim Expense		(1,829,035)
Total Capital Transactions	(36,316,817)	(34,281,212)
Financing Transactions		
Capital Revenue Received	32,963,297	29,972,115
Total Financing Transactions	32,963,297	29,972,115
Investing Transactions		
Investments in Portfolio Investments	(57)	(57)
Total Investing Transactions	(57)	(57)
Net Increase (Decrease) in Cash and Cash Equivalents	3,340,586	4,082,687
Cash and Cash Equivalents, beginning of year	62,735,222	58,652,535
Cash and Cash Equivalents, end of year	66,075,808	62,735,222
Cash and Cash Equivalents, end of year, is made up of:		
Cash	66,075,808	62,735,222
	66,075,808	62,735,222

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

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 and Child Care. School District No. 61 (Greater Victoria) is exempt from federal and provincial corporate income taxes.

2. Summary of Significant Accounting Policies

(a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2 (f) and 2 (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.

(d) Portfolio Investments

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

Detailed information regarding portfolio investments is disclosed in Note 4.

(e) Unearned Revenue

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

2. Summary of Significant Accounting Policies (Continued)

(f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes both government transfers and other contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (m).

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

(g) Employee Future Benefits

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

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

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

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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, 2022

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, 2022

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, 2022

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 Indigenous 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, 2022

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. 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) 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 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, 2022

2. Summary of Significant Accounting Policies (Continued)**(q) 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, 2022	June 30, 2021
Due from Agencies and Associations	\$ 276,059	\$ 464,578
Due from Government of Canada	337,411	220,730
Other Receivables	2,708,810	2,723,362
	\$ 3,322,280	\$ 3,408,670

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, 2022 was \$0.59 million (2021: \$0.67 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, 2022	June 30, 2021
Trade Payables	\$ 6,066,150	\$ 5,942,459
Salaries and Benefits Payable	15,780,759	16,157,683
Accrued Vacation Pay	1,882,577	2,178,207
Holdback Payables	2,586,762	1,053,327
International Student Program Fee Payable	7,262,919	7,569,654
Other	1,001,332	591,388
	\$ 34,580,499	\$ 33,492,718

International Student Program Fees Payable in the amount of \$7,262,919 (2021: \$7,569,654) is comprised of 2021/22 refunds \$286,835 (2021: \$483,032), homestay fees of \$5,802,363 (2021: \$5,966,030) and medical fees of \$1,173,721 (2021: \$1,120,592). 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, 2022

7. Unearned Revenue

	June 30, 2022	June 30, 2021
Unearned Revenue, Beginning of Year	\$ 11,955,313	\$ 8,471,669
Changes for the Year:		
Increase:		
Tuition fees	14,458,006	12,625,596
Rentals and Leases	2,519,825	1,535,504
Other	1,248,832	904,267
Summer school	-	1,720
	18,226,663	15,067,087
Decrease:		
Tuition fees	15,070,357	9,496,466
Rentals and Leases	2,519,825	1,587,882
Other	1,094,725	497,375
Summer school	-	1,720
	18,684,907	11,583,443
Net Changes for the Year	(458,244)	3,483,644
Unearned Revenue, End of Year	\$ 11,497,069	\$ 11,955,313

Unearned Revenue includes tuition collected from International students for school terms beginning after June 30, 2022.

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, 2022	June 30, 2021
Deferred Revenue, Beginning of Year	\$ 6,540,627	\$ 6,644,955
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	29,296,235	35,919,986
Other	5,443,756	3,201,604
Investment Income	92,850	95,185
	34,832,841	39,216,775
Decrease:		
Allocation to Revenue	32,595,202	37,441,290
Recovered	1,245,801	1,879,813
	33,841,003	39,321,103
Net Changes for the Year	991,838	(104,328)
Deferred Revenue, End of Year	\$ 7,532,465	\$ 6,540,627

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

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, 2022	June 30, 2021 (Restated – Note 23)
Deferred Capital Revenue, Beginning of Year	\$ 188,451,831	\$ 185,446,765
Prior Period Adjustment (Note 23)	-	(1,191,686)
Deferred Capital Revenue, Beginning of Year, as Restated	188,451,831	184,255,079
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue – Capital Additions	-	204,858
Transferred from Deferred Capital Revenue – Work in Progress	5,269,287	11,697,185
	5,269,287	11,902,043
Decrease:		
Amortization of Deferred Capital Revenue	7,858,370	7,705,291
	7,858,370	7,705,291
Net Changes for the Year	(2,589,083)	4,196,752
Deferred Capital Revenue, End of Year	\$ 185,862,748	\$ 188,451,831

Deferred Capital Revenue – Work in Progress:

	June 30, 2022	June 30, 2021
Work in Progress, Beginning of Year	\$ 27,422,963	\$ 12,687,439
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	30,110,027	26,432,709
	30,110,027	26,432,709
Decrease:		
Transferred to Deferred Capital Revenue	5,269,287	11,697,185
	5,269,287	11,697,185
Net Changes for the Year	24,840,740	14,735,524
Work in Progress, End of Year	\$ 52,263,703	\$ 27,422,963

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

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

	June 30, 2022	June 30, 2021
Unspent Deferred Capital Revenue, Beginning of Year	\$ 7,698,833	\$ 7,005,047
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	32,822,733	27,319,169
Provincial Grants - Other	-	2,538,841
Other	132,326	110,932
Investment Income	8,238	3,173
	<u>32,963,297</u>	<u>29,972,115</u>
Decrease:		
Transferred to Deferred Capital Revenue – Capital Additions	-	204,858
Transferred to Deferred Capital Revenue – Work in Progress	30,110,027	26,432,709
Bylaw and Other Provincial Capital Expenditures	2,359,133	811,727
Insurance Claim Expense	44,305	1,829,035
	<u>32,513,465</u>	<u>29,278,329</u>
Net Changes for the Year	449,832	693,786
Unspent Deferred Capital Revenue, End of Year	\$ 8,148,665	\$ 7,698,833
Total Deferred Capital Revenue, End of Year	\$ 246,275,116	\$ 223,573,627

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

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, 2022	June 30, 2021
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long-Term Salary Growth - April 1	2.50%+seniority	2.50%+seniority
Long-Term Salary Growth - March 31	2.50%+seniority	2.50%+seniority
Expected Average Remaining Service Lifetime - March 31	10.6	10.3

	June 30, 2022	June 30, 2021
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation - April 1	\$ 2,837,663	\$ 2,835,619
Service Cost	282,454	283,791
Interest Cost	74,420	66,898
Benefit Payments	(291,600)	(237,981)
Actuarial Loss	49,828	(110,663)
Accrued Benefit Obligation - March 31	\$ 2,952,765	\$ 2,837,663

Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation - March 31	\$ 2,952,765	\$ 2,837,663
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(2,952,765)	(2,837,663)
Employer Contributions After Measurement Date	25,892	8,461
Benefit Expense After Measurement Date	(97,381)	(89,219)
Unamortized Net Actuarial Loss	(49,000)	(78,072)
Accrued Benefit Liability - June 30	\$ (3,073,254)	\$ (2,996,493)

Reconciliation of Change in Accrued Benefit Liability:		
Accrued Benefit Liability - July 1	\$ 2,996,493	\$ 2,834,171
Net Expense for Fiscal Year	385,792	383,735
Employer Contributions	(309,031)	(221,412)
Accrued Benefit Liability - June 30	\$ 3,073,254	\$ 2,996,493

Components of Net Benefit Expense:		
Service Cost	\$ 284,412	\$ 283,457
Interest Cost	80,625	68,779
Amortization of Net Actuarial Loss	20,755	31,500
Net Benefit Expense	\$ 385,792	\$ 383,735

School District No. 61 (Greater Victoria)Notes to Financial Statements
Year Ended June 30, 2022**11. Tangible Capital Assets****June 30, 2022**

Cost:	Balance at June 30, 2021	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2022
		\$			
Sites	\$ 10,833,717	1,144,523	\$ -	\$ -	\$ 11,978,240
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	382,089,095	7,359	-	4,691,911	386,788,365
Buildings – WIP	27,378,456	29,571,340	-	(4,691,911)	52,257,885
Furniture & Equipment	13,133,013	1,041,650	(829,463)	612,059	13,957,259
Furniture & Equipment – WIP	44,507	605,176	-	(612,059)	37,624
Vehicles	1,157,916	15,476	-	-	1,173,392
Computer Software	111,437	-	(47,244)	-	64,193
Computer Hardware	10,064,738	1,468,792	(4,880,015)	59,063	6,712,578
Computer Hardware – WIP	-	59,063	-	(59,063)	-
Total	\$ 446,512,879	\$33,913,379	\$ (5,756,722)	\$ -	\$ 474,669,536

	Balance at June 30, 2021 (Restated – Note 23)	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2022
Accumulated Amortization:					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	765,000	170,000	-	-	935,000
Buildings	168,961,190	8,436,624	-	-	177,397,814
Furniture & Equipment	4,747,096	1,354,513	(829,463)	-	5,272,146
Vehicles	426,449	116,566	-	-	543,015
Computer Software	87,456	17,563	(47,244)	-	57,775
Computer Hardware	6,309,252	1,677,732	(4,880,015)	-	3,106,969
Total	\$ 181,296,443	\$ 11,772,998	\$ (5,756,722)	\$ -	\$ 187,312,719

June 30, 2021

Cost:	Balance at June 30, 2020	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2021 (Restated – Note 23)
Sites	\$ 10,833,717	\$ -	\$ -	\$ -	\$ 10,833,717
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	368,828,464	352,637	-	12,907,994	382,089,095
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	1,091,556	94,320	(27,960)	-	1,157,916
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)	-
Total	\$ 415,784,840	\$31,640,450	\$ (912,411)	\$ -	\$ 446,512,879

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

11. Tangible Capital Assets (Continued)**June 30, 2021 (Continued)**

	Balance at June 30, 2020 (Restated – Note 23)	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2021
Accumulated Amortization:					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	595,000	170,000	-	-	765,000
Buildings	160,710,542	8,250,648	-	-	168,961,190
Furniture & Equipment	3,837,122	1,240,584	(330,610)	-	4,747,096
Vehicles	340,537	113,872	(27,960)	-	426,449
Computer Software	167,590	47,893	(128,027)	-	87,456
Computer Hardware	4,837,469	1,897,597	(425,814)	-	6,309,252
Total	\$ 170,488,260	\$ 11,720,594	\$ (912,411)	\$ -	\$ 181,296,443

Net Book Value:

	Net Book Value June 30, 2022	Net Book Value June 30, 2021 (Restated – Note 23)
Sites	\$ 11,978,240	\$ 10,833,717
Site Improvements	765,000	935,000
Buildings	209,390,551	213,127,905
Buildings – WIP	52,257,885	27,378,456
Furniture & Equipment	8,685,113	8,385,917
Furniture & Equipment – WIP	37,624	44,507
Vehicles	630,377	731,467
Computer Software	6,418	23,981
Computer Hardware	3,605,609	3,755,486
	\$ 287,356,817	\$ 265,216,436

Buildings – Work in Progress having a value of \$52,257,885 (2021: \$27,378,456) and Furniture & Equipment – Work in Progress having a value of \$37,624 (2021: \$44,507) 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.

The School District entered into a Land Exchange Agreement with the Corporation of the City of Victoria ("the City") as part of the Caledonia Redevelopment Master Agreement, whereby the School District transferred parcels of land located at 1801/1805/1855 Chambers Street and 1216 North Park Street to the City in exchange for parcels of land located at 1235 Caledonia Street, 1230 Grant Street and a portion of Vining Street and North Park Street. The City lands had a total market value of \$2.38 million and the School District lands had a total market value of \$2.88 million. No gain or loss on disposal was recorded on the exchange.

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2022

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, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 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, 2020 indicated a \$1,584 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 \$19,447,660 for employer contributions to these plans in the year ended June 30, 2022 (2021: \$18,865,730).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan was 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, 2022 were as follows:

- Transfer from the operating fund to the capital fund \$635,257 for tangible capital assets purchased.
- Transfer from the special purpose fund to the capital fund \$458,779 for tangible capital assets purchased.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

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.

	2023	2024	2025	2026	2027	Thereafter
Youth and Family Counselling	\$1,654,316	-	-	-	-	-
Catering	340,000	340,000	-	-	-	-
Transportation	863,000	863,000	863,000	863,000	863,000	-
Operating Lease	103,936	42,074	42,074	22,365	1,139	-
Occupational/Physical Therapy	379,142	-	-	-	-	-
Waste Management	191,000	191,000	31,833	-	-	-
Bus Purchase	1,556,818	-	-	-	-	-
Computer Technology	516,603	-	-	-	-	-
Vic High Construction Contracts	22,209,607	-	-	-	-	-
Cedar Hill Construction Contracts	1,466,052	350,000	350,000	-	-	-
Other Construction Contracts	781,490	68,397	68,397	-	-	-
Total	\$30,061,964	1,854,471	1,355,304	885,365	864,139	-

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:

	2023	2024	2025	2026	2027	Thereafter
Property Leases	\$1,354,820	\$1,213,736	\$ 726,236	\$ 661,261	\$ 567,912	\$3,935,723
Local Education Agreement	832,036	832,036	832,036	-	-	-
Total	\$2,186,856	\$2,045,772	\$1,558,272	\$ 661,261	\$ 567,912	\$3,935,723

17. Budget Figures

Budget figures were approved by the Board through the adoption of an annual budget on June 3, 2021.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

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, 2022, unspent Classroom Enhancement Fund remedies totalled \$442,286 (2021: \$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 30th. The Deferred Revenue balance is \$307,570 (2021: \$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, 2022	June 30, 2021 (Restated – Note 23)
Salaries and Benefits	\$ 223,581,886	\$ 215,159,059
Services and Supplies	33,064,387	29,123,244
Interest	-	-
Amortization	11,772,998	11,720,594
	\$ 268,419,271	\$ 256,002,897

20. Internally Restricted Surplus – Operating Fund

Internally Restricted (appropriated) by Board for:		
<i>Constraints on funds</i>	\$ 476,914	
<i>Anticipated unusual expenses</i>	71,000	
<i>Operations spanning multiple years</i>	6,169,453	
<i>Future capital cost share</i>	-	
Subtotal Internally Restricted	\$ 6,717,367	\$ 6,717,367
Unrestricted Operating Surplus (Deficit) – Contingency		1,501,254
Total Available for Future Operations		-
Total Internally Restricted Surplus – Operating Fund		\$ 8,218,621
Invested in Tangible Capital Assets		44,716,211
Local Capital Surplus		3,477,091
Total Accumulated Surplus		\$ 56,411,923

21. Economic Dependence

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

22. Sale of 1765 Lansdowne Road, 2780 Richmond Road and Quit Claim

On March 29, 2021, the School District entered into a Purchase and Sale Agreement ("the Agreement") dated March 24, 2021, a First Addendum dated May 17, 2021, a Second Addendum dated May 2, 2022 and a Third Addendum dated May 31, 2022 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 March 31, 2023.

On September 17, 2021, the School District entered into an Agreement of Purchase and Sale ("the Agreement"), a First Addendum dated December 14, 2021, a Second Addendum dated February 28, 2022, a Third Addendum dated March 16, 2022, a Fourth Addendum dated March 22, 2022, a Fifth Addendum dated April 5, 2022 and a Sixth Addendum dated June 30, 2022 with Victoria Hospice Society to dispose of a portion of land situation at 2780 Richmond Road for \$2,500,000. The closing date is one business day after the date on which the subdivision has been fully registered and title to the Property has been conveyed to the purchaser, free and clear of all encumbrances except the permitted encumbrances, estimated to be sometime between September 2024 – March 2025.

On September 24, 2021, the School District entered into a Framework Agreement ("the Agreement") and an Addendum dated August 29, 2022 with The Corporation of the City of Victoria ("the City") and Pacifica Housing Advisory Association ("Pacifica Housing") and British Columbia Housing Management Commission, where the School District will dispose, release and quit claims a Quit Claim Area located at 498 Cecelia Road in favour of the City, in exchange for \$1,000,000 paid for by Pacifica Housing. The closing date is estimated to be August 31, 2022.

23. Prior Period Adjustment

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the school district did not recognize amortization on disposals in the partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions on disposals including in a partial service year. The impact of the prior period adjustment on the June 30, 2021 comparative amounts is as follows:

		Increase (Decrease)
Tangible Capital Assets	\$	(2,569,745)
Deferred Capital Revenue		(1,191,686)
Accumulated surplus, July 1, 2020	\$	(1,378,059)
Amortization of Deferred Capital Revenue	\$	56,501
Operations and Maintenance Expense (Amortization)		62,654
Surplus for the year ending June 30, 2021	\$	(6,153)

24. Risk Management

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

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2022

24. Risk Management (*Continued*)

a) Credit risk:

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

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

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

b) Market risk:

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

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

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

c) Liquidity risk

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

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

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

There has been no change to risk exposure from 2021 related to credit, market or liquidity risks.

School District No. 61 (Greater Victoria)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year					
Prior Period Adjustments	13,192,739		46,700,235	59,892,974	65,593,528
Accumulated Surplus (Deficit), beginning of year, as restated	13,192,739	-	46,700,235	59,892,974	64,215,469
Changes for the year					
Surplus (Deficit) for the year	(4,338,861)	458,779	399,031	(3,481,051)	(4,322,495)
Interfund Transfers					
Tangible Capital Assets Purchased	(609,370)	(458,779)	1,068,149	-	-
Tangible Capital Assets - Work in Progress	(25,887)		25,887	-	-
Net Changes for the year	(4,974,118)	-	1,493,067	(3,481,051)	(4,322,495)
Accumulated Surplus (Deficit), end of year - Statement 2	8,218,621	-	48,193,302	56,411,923	59,892,974

School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	190,981,576	197,056,412	191,638,791
Other	112,750	166,975	100,802
Tuition	12,242,537	15,070,357	9,496,466
Other Revenue	2,029,152	2,478,948	2,325,833
Rentals and Leases	1,779,874	2,519,825	1,587,882
Investment Income	352,652	475,034	568,013
Total Revenue	207,498,541	217,767,551	205,717,787
Expenses			
Instruction	180,770,133	187,045,527	174,918,158
District Administration	6,329,294	7,074,628	6,306,434
Operations and Maintenance	24,765,705	26,897,755	25,619,933
Transportation and Housing	1,291,815	1,088,502	1,121,348
Total Expense	213,156,947	222,106,412	207,965,873
Operating Surplus (Deficit) for the year	(5,658,406)	(4,338,861)	(2,248,086)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	5,658,406		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	-	(609,370)	(2,538,503)
Tangible Capital Assets - Work in Progress	-	(25,887)	-
Total Net Transfers	-	(635,257)	(2,538,503)
Total Operating Surplus (Deficit), for the year	-	(4,974,118)	(4,786,589)
Operating Surplus (Deficit), beginning of year		13,192,739	17,979,328
Operating Surplus (Deficit), end of year		8,218,621	13,192,739
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		6,717,367	13,192,739
Unrestricted		1,501,254	-
Total Operating Surplus (Deficit), end of year		8,218,621	13,192,739

School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	188,753,064	194,701,752	183,351,677
ISC/LEA Recovery	(966,444)	(832,036)	(1,031,724)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults	100,287	49,673	89,835
Student Transportation Fund	20,027	20,027	20,027
Support Staff Benefits Grant	193,437	198,514	193,437
Teachers' Labour Settlement Funding			5,654,057
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
Summer School Operating Grant Reduction	(33,152)	-	-
Total Provincial Grants - Ministry of Education and Child Care	190,981,576	197,056,412	191,638,791
Provincial Grants - Other	112,750	166,975	100,802
Tuition			
Summer School Fees	-	-	1,720
Continuing Education	7,000	3,625	2,975
International and Out of Province Students	12,217,537	15,057,307	9,473,221
Distributed Learning	18,000	9,425	18,550
Total Tuition	12,242,537	15,070,357	9,496,466
Other Revenues			
Other School District/Education Authorities	-	2,700	2,700
Funding from First Nations	966,444	829,034	1,031,724
Miscellaneous			
International Student Program Revenues	639,527	829,365	497,375
Industry Training Authority Grants	175,000	182,300	193,250
ArtStarts Grant	17,600	17,600	-
Cafeteria Revenue	55,000	123,423	59,842
Miscellaneous	110,981	438,820	540,942
Odyssey French Language Assistant Funding	27,100	-	-
BC Hydro Commercial Energy Manager Program Funding	37,500	55,706	-
Total Other Revenue	2,029,152	2,478,948	2,325,833
Rentals and Leases	1,779,874	2,519,825	1,587,882
Investment Income	352,652	475,034	568,013
Total Operating Revenue	207,498,541	217,767,551	205,717,787

School District No. 61 (Greater Victoria)**Schedule 2B (Unaudited)**Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Salaries			
Teachers	92,198,153	94,940,648	90,349,744
Principals and Vice Principals	14,385,816	14,297,258	14,066,958
Educational Assistants	18,641,764	18,601,555	17,265,674
Support Staff	19,273,071	19,092,704	18,669,864
Other Professionals	4,957,013	5,093,299	4,916,468
Substitutes	8,570,336	11,140,179	8,663,963
Total Salaries	158,026,153	163,165,643	153,932,671
Employee Benefits	36,054,086	36,977,340	34,422,220
Total Salaries and Benefits	194,080,239	200,142,983	188,354,891
Services and Supplies			
Services	6,314,984	9,158,014	7,007,812
Student Transportation	1,076,545	877,741	915,608
Professional Development and Travel	727,897	682,992	1,038,194
Rentals and Leases	109,851	109,850	126,428
Dues and Fees	105,199	121,279	110,536
Insurance	420,003	474,094	424,325
Supplies	6,493,917	6,376,005	6,188,153
Utilities	3,828,312	4,163,454	3,799,926
Total Services and Supplies	19,076,708	21,963,429	19,610,982
Total Operating Expense	213,156,947	222,106,412	207,965,873

School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	71,754,147	5,003,936	2,143,600	207,865	223,891	9,095,572	88,429,011
1.03 Career Programs	847,955	122,923	311,998	-	-	34,632	1,317,508
1.07 Library Services	2,319,050	-	-	308,423	-	67,849	2,695,322
1.08 Counselling	2,635,571	-	-	-	-	87,431	2,723,002
1.10 Special Education	9,789,621	624,918	15,359,790	213,701	-	826,017	26,814,047
1.30 English Language Learning	2,068,012	85,544	-	6,952	-	78,542	2,239,050
1.31 Indigenous Education	336,904	141,362	693,816	48,241	146,784	41,005	1,408,112
1.41 School Administration	-	8,015,723	-	4,062,622	-	3,685	12,082,030
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	183,659	28,758	-	56,125	-	7,550	276,092
1.62 International and Out of Province Students	4,772,403	-	18,801	870,994	747,828	330,622	6,740,648
1.64 Other	-	-	4,853	-	-	123	4,976
Total Function 1	94,707,322	14,023,164	18,532,858	5,774,923	1,118,503	10,573,028	144,729,798
4 District Administration							
4.11 Educational Administration	-	173,442	-	311,401	1,072,020	11,316	1,568,179
4.40 School District Governance	-	-	-	-	327,724	-	327,724
4.41 Business Administration	186,084	100,652	-	1,263,211	1,309,349	41,128	2,900,424
Total Function 4	186,084	274,094	-	1,574,612	2,709,093	52,444	4,796,327
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	47,242	-	64,874	291,031	1,010,303	16,064	1,429,514
5.50 Maintenance Operations	-	-	-	10,576,161	143,571	365,717	11,085,449
5.52 Maintenance of Grounds	-	-	-	801,239	-	132,926	934,165
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	47,242	-	64,874	11,668,431	1,153,874	514,707	13,449,128
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	25,598	111,829	-	137,427
7.70 Student Transportation	-	-	3,823	49,140	-	-	52,963
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	3,823	74,738	111,829	-	190,390
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	94,940,648	14,297,258	18,601,555	19,092,704	5,093,299	11,140,179	163,165,643

School District No. 61 (Greater Victoria)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2022 Actual \$	2022 Budget (Note 17) \$	2021 Actual (Restated - Note 23) \$
1 Instruction							
1.02 Regular Instruction	88,429,011	20,016,290	108,445,301	3,484,675	111,929,976	107,955,458	105,116,687
1.03 Career Programs	1,317,508	305,081	1,622,589	924,808	2,547,397	2,403,947	2,324,493
1.07 Library Services	2,695,322	628,531	3,323,853	141,010	3,464,863	3,222,845	3,363,611
1.08 Counselling	2,723,002	632,901	3,355,903	4,620	3,360,523	3,551,244	3,723,864
1.10 Special Education	26,814,047	6,353,741	33,167,788	992,560	34,160,348	34,740,474	32,029,738
1.30 English Language Learning	2,239,050	516,565	2,755,615	25,551	2,781,166	2,922,740	2,770,867
1.31 Indigenous Education	1,408,112	311,512	1,719,624	868,086	2,587,710	2,394,091	2,382,772
1.41 School Administration	12,082,030	2,549,787	14,631,817	188,629	14,820,446	14,419,920	15,235,765
1.60 Summer School	-	-	-	-	-	-	33,079
1.61 Continuing Education	276,092	63,259	339,351	5,614	344,965	319,607	389,649
1.62 International and Out of Province Students	6,740,648	1,526,704	8,267,352	2,650,770	10,918,122	8,727,057	7,444,514
1.64 Other	4,976	1,218	6,194	123,817	130,011	112,750	103,119
Total Function 1	144,729,798	32,905,589	177,635,387	9,410,140	187,045,527	180,770,133	174,918,158
4 District Administration							
4.11 Educational Administration	1,568,179	307,181	1,875,360	154,660	2,030,020	1,971,900	1,819,162
4.40 School District Governance	327,724	31,498	359,222	155,222	514,444	535,229	482,335
4.41 Business Administration	2,900,424	629,793	3,530,217	999,947	4,530,164	3,822,165	4,004,937
Total Function 4	4,796,327	968,472	5,764,799	1,309,829	7,074,628	6,329,294	6,306,434
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,429,514	290,971	1,720,485	832,335	2,552,820	2,316,392	2,320,226
5.50 Maintenance Operations	11,085,449	2,568,956	13,654,405	3,753,428	17,407,833	16,153,834	16,916,765
5.52 Maintenance of Grounds	934,165	203,302	1,137,467	740,280	1,877,747	1,650,915	1,781,085
5.56 Utilities	-	-	-	5,059,355	5,059,355	4,644,564	4,601,857
Total Function 5	13,449,128	3,063,229	16,512,357	10,385,398	26,897,755	24,765,705	25,619,933
7 Transportation and Housing							
7.41 Transportation and Housing Administration	137,427	27,404	164,831	5,101	169,932	165,480	155,522
7.70 Student Transportation	52,963	12,646	65,609	852,961	918,570	1,126,335	965,826
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	190,390	40,050	230,440	858,062	1,088,502	1,291,815	1,121,348
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	163,165,643	36,977,340	200,142,983	21,963,429	222,106,412	213,156,947	207,965,873

School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	24,099,452	27,593,355	34,211,428
Other Revenue	3,500,000	4,933,338	3,169,051
Investment Income	58,900	68,509	60,811
Total Revenue	<u>27,658,352</u>	<u>32,595,202</u>	<u>37,441,290</u>
Expenses			
Instruction	26,848,073	31,340,238	34,689,478
Operations and Maintenance	810,279	796,185	811,079
Total Expense	<u>27,658,352</u>	<u>32,136,423</u>	<u>35,500,557</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>458,779</u>	<u>1,940,733</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(458,779)	(1,940,733)
Total Net Transfers	<u>-</u>	<u>(458,779)</u>	<u>(1,940,733)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year

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

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
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
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	668,776	5,497	3,711,279	2,374	49,723	-	521,651
793,188	657,183		190,549		192,000	68,600	468,090	3,998,998
2,997		23,317		5,420,439				
		53,132		23,203				
796,185	657,183	76,449	190,549	5,443,642	192,000	68,600	468,090	3,998,998
796,185	657,183	35,715	123,334	4,956,541	180,413	80,056	450,217	4,162,324
		4,497						
-	-	709,510	68,215	4,198,380	13,961	38,267	17,873	358,325
793,188	657,183		123,334		180,413	80,056	450,217	4,162,324
2,997		35,715		4,933,338				
796,185	657,183	35,715	123,334	4,956,541	180,413	80,056	450,217	4,162,324
	21,524			46,654	1,486	17,667	31,317	39,180
	552,633		100,079	52,881	128,141	17,667		1,405,924
	104,550		20,211	9,147	30,601	3,019	36,500	321,469
796,185		35,715	3,044	4,451,671	21,671	59,370	226,279	2,434,931
796,185	657,183	35,715	123,334	4,513,699	180,413	80,056	434,280	4,162,324
-	-	-	-	442,842	-	-	15,937	-
-	-	-	-	(442,842)	-	-	(15,937)	-
-	-	-	-	(442,842)	-	-	(15,937)	-
-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year

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

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
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 / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Early Childhood Education Dual Credit Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	515,437	251,925	34,953	-	28,179	-	614,310	-
Add: Provincial Grants - Ministry of Education and Child Care	702,459	17,728,997	1,986,310	22,219	113,395	25,000	456,742	441,192	260,000
Less: Allocated to Revenue	702,459	17,728,997	1,986,310	22,219	113,395	25,000	456,742	441,192	260,000
Recovered	-	515,437	704,999	29,985	82,775	9,780	456,742	-	210,000
Deferred Revenue, end of year	-	465,436	307,570	27,187	30,620	43,399	-	1,055,502	50,000
Revenues	702,459	17,263,561	1,225,666	29,985	82,775	9,780	456,742	-	210,000
Expenses	702,459	17,263,561	1,225,666	29,985	82,775	9,780	456,742	-	210,000
Salaries									
Teachers									
Principals and Vice Principals		13,227,513	310,977		28,226		380,420		
Educational Assistants									
Support Staff	158,981	780,166	717,831		1,759	6,627			
Substitutes	433,311								
Employee Benefits	592,292	14,007,679	1,028,808	-	29,985	6,627	380,420	-	-
Services and Supplies	110,167	3,255,882	196,858	29,985	45,713	2,014	29,530	-	210,000
Net Revenue (Expense) before Interfund Transfers	702,459	17,263,561	1,225,666	29,985	82,775	9,780	456,742	-	210,000
Interfund Transfers	-	-	-	-	-	-	-	-	-
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Ledger School	Provincial Inclusion	Estate Trust	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	21,868	1,515	113,140	6,540,627
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	366,840	824,473		29,296,235
Other			13,518	5,443,756
Investment Income				92,850
Less: Allocated to Revenue	366,840	824,473	13,518	34,832,841
Recovered	340,433	825,239	6,594	32,595,202
Deferred Revenue, end of year	20,868		1,245,801	
	27,407	749	120,064	7,532,465
Revenues				
Provincial Grants - Ministry of Education and Child Care	340,433	825,239		27,593,355
Other Revenue			6,594	4,933,338
Investment Income				68,509
	340,433	825,239	6,594	32,595,202
Expenses				
Salaries				
Teachers	190,119	210,906		14,774,903
Principals and Vice Principals	15,084	24,015		357,293
Educational Assistants	55,667	142,640		1,244,657
Support Staff		29,538		668,231
Substitutes	540		375	2,098,437
	261,410	407,099	375	19,143,521
Employee Benefits	61,348	90,558	64	4,295,382
Services and Supplies	17,675	327,582	6,155	8,697,520
	340,433	825,239	6,594	32,136,423
Net Revenue (Expense) before Interfund Transfers	-	-	-	458,779
Interfund Transfers				
Tangible Capital Assets Purchased	-	-	-	(458,779)
	-	-	-	(458,779)
Net Revenue (Expense)	-	-	-	-

School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual			2021 Actual (Restated - Note 23)
	\$	Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	1,000,000	2,403,438		2,403,438	809,453
Other	-	-		-	2,274
Investment Income	4,000		13,659	13,659	4,306
Amortization of Deferred Capital Revenue	7,969,213	7,858,370		7,858,370	7,705,292
Construction License	-	-	4,300,000	4,300,000	-
Total Revenue	8,973,213	10,261,808	4,313,659	14,575,467	8,521,325
Expenses					
Operations and Maintenance	1,000,000	2,403,438		2,403,438	815,873
Amortization of Tangible Capital Assets					
Operations and Maintenance	11,451,527	11,772,998		11,772,998	11,720,594
Total Expense	12,451,527	14,176,436	-	14,176,436	12,536,467
Capital Surplus (Deficit) for the year	(3,478,314)	(3,914,628)	4,313,659	399,031	(4,015,142)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	-	1,068,149		1,068,149	4,479,236
Tangible Capital Assets - Work in Progress	-	25,887		25,887	-
Total Net Transfers	-	1,094,036	-	1,094,036	4,479,236
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		2,609,651	(2,609,651)	-	
Tangible Capital Assets WIP Purchased from Local Capital		99,665	(99,665)	-	
Total Other Adjustments to Fund Balances		2,709,316	(2,709,316)	-	
Total Capital Surplus (Deficit) for the year	(3,478,314)	(111,276)	1,604,343	1,493,067	464,094
Capital Surplus (Deficit), beginning of year		44,827,487	1,872,748	46,700,235	47,614,200
Prior Period Adjustments					
Ministry Amortization Tool Adjustment					(1,378,059)
Capital Surplus (Deficit), beginning of year, as restated		44,827,487	1,872,748	46,700,235	46,236,141
Capital Surplus (Deficit), end of year		44,716,211	3,477,091	48,193,302	46,700,235

School District No. 61 (Greater Victoria)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,833,717	383,789,095	13,133,013	1,157,916	111,437	10,064,738	419,089,916
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		7,359	586,535	15,476			609,370
Special Purpose Funds			421,527			37,252	458,779
Local Capital	1,144,523		33,588			1,431,540	2,609,651
Transferred from Work in Progress		4,691,911	612,059			59,063	5,363,033
	1,144,523	4,699,270	1,653,709	15,476	-	1,527,855	9,040,833
Decrease:							
Deemed Disposals			829,463		47,244	4,880,015	5,756,722
	-	-	829,463	-	47,244	4,880,015	5,756,722
Cost, end of year	11,978,240	388,488,365	13,957,259	1,173,392	64,193	6,712,578	422,374,027
Work in Progress, end of year		52,257,885	37,624				52,295,509
Cost and Work in Progress, end of year	11,978,240	440,746,250	13,994,883	1,173,392	64,193	6,712,578	474,669,536
Accumulated Amortization, beginning of year		167,075,935	4,764,994	426,452	87,453	6,309,246	178,664,080
Prior Period Adjustments							
Ministry Amortization Tool Adjustment		2,650,255	(17,898)	(3)	3	6	2,632,363
Accumulated Amortization, beginning of year, as restated		169,726,190	4,747,096	426,449	87,456	6,309,252	181,296,443
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Deemed Disposals		8,606,624	1,354,513	116,566	17,563	1,677,732	11,772,998
			829,463		47,244	4,880,015	5,756,722
		-	829,463	-	47,244	4,880,015	5,756,722
Accumulated Amortization, end of year		178,332,814	5,272,146	543,015	57,775	3,106,969	187,312,719
Tangible Capital Assets - Net	11,978,240	262,413,436	8,722,737	630,377	6,418	3,605,609	287,356,817

School District No. 61 (Greater Victoria)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	27,378,456	44,507			27,422,963
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	25,020,882	605,176		59,063	25,685,121
Deferred Capital Revenue - Other	4,424,906				4,424,906
Operating Fund	25,887				25,887
Local Capital	99,665				99,665
	<u>29,571,340</u>	<u>605,176</u>	<u>-</u>	<u>59,063</u>	<u>30,235,579</u>
Decrease:					
Transferred to Tangible Capital Assets	4,691,911	612,059		59,063	5,363,033
	<u>4,691,911</u>	<u>612,059</u>	<u>-</u>	<u>59,063</u>	<u>5,363,033</u>
Net Changes for the Year	<u>24,879,429</u>	<u>(6,883)</u>	<u>-</u>	<u>-</u>	<u>24,872,546</u>
Work in Progress, end of year	<u>52,257,885</u>	<u>37,624</u>	<u>-</u>	<u>-</u>	<u>52,295,509</u>

School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	161,631,808	24,933,397	3,134,812	189,700,017
Prior Period Adjustments				
Ministry Amortization Tool Adjustment	(1,642,353)	637,350	(243,183)	(1,248,186)
Deferred Capital Revenue, beginning of year, as restated	159,989,455	25,570,747	2,891,629	188,451,831
Changes for the Year				
Increase:				
Transferred from Work in Progress	1,542,146	3,727,141		5,269,287
	1,542,146	3,727,141	-	5,269,287
Decrease:				
Amortization of Deferred Capital Revenue	6,738,647	965,181	154,542	7,858,370
	6,738,647	965,181	154,542	7,858,370
Net Changes for the Year	(5,196,501)	2,761,960	(154,542)	(2,589,083)
Deferred Capital Revenue, end of year	154,792,954	28,332,707	2,737,087	185,862,748
Work in Progress, beginning of year	24,788,390	2,634,573	-	27,422,963
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	25,685,121	4,424,906	-	30,110,027
	25,685,121	4,424,906	-	30,110,027
Decrease				
Transferred to Deferred Capital Revenue	1,542,146	3,727,141	-	5,269,287
	1,542,146	3,727,141	-	5,269,287
Net Changes for the Year	24,142,975	697,765	-	24,840,740
Work in Progress, end of year	48,931,365	3,332,338	-	52,263,703
Total Deferred Capital Revenue, end of year	203,724,319	31,665,045	2,737,087	238,126,451

School District No. 61 (Greater Victoria)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	2,975,006	4,256,745		467,082	7,698,833
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	28,769,680		4,053,053			32,822,733
Other					132,326	132,326
Investment Income	28,769,680	5,319			2,919	8,238
		5,319	4,053,053	-	135,245	32,963,297
Decrease:						
Transferred to DCR - Work in Progress	25,685,121		4,424,906			30,110,027
Bylaw and Other Provincial Capital Expenditures	2,356,085		3,048			2,359,133
Insurance Claim Expense	44,305					44,305
	28,085,511	-	4,427,954	-	-	32,513,465
Net Changes for the Year	684,169	5,319	(374,901)	-	135,245	449,832
Balance, end of year	684,169	2,980,325	3,881,844	-	602,327	8,148,665