



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

**Regular Board Meeting**

**AGENDA**

**Broadcasted via YouTube <https://bit.ly/3czx8bA>**

**Monday, September 25, 2023, 7:30 p.m.**

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**A. COMMENCEMENT OF MEETING**

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

**A.1. Acknowledgement of Traditional Territories**

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

**A.2. Approval of the Agenda**

Recommended Motion:  
That the September 25, 2023 agenda be approved.

**A.3. Approval of the Minutes**

a. Approval of the May 31, 2023 Special Open Board Minutes

Recommended Motion:  
That the May 31, 2023 Regular Board minutes be approved.

b. Approval of the June 19, 2023 Regular Board Minutes

Recommended Motion:  
That the June 19, 2023 Regular Board minutes be approved.

**A.4. Business Arising from the Minutes**

**A.5. 2022-2023 Audit Findings Report, Lenora Lee, KPMG, Auditors Presentation**

**A.6. Student Achievement**

**A.7. District Presentations**

- A.8. Community Presentations** (5 minutes per presentation)
- a. **Oak Bay Secondary Soccer Field – Friends of Bowker Creek, Ruth Currey**

**B. CORRESPONDENCE**

- B.1. August 17, 2023, Khalsa Diwan Society of Victoria to the Board of Education, School Liaison Officer Program**
- B.2. August 26, 2023, Vancouver Island Counselling Centre for Immigrants and Refugees to the Board of Education, School Liaison Officer Program**
- B.3. August 28, 2023, Jewish Federation of Victoria and Vancouver Island to the Board of Education, School Liaison Officer Program**
- B.4. August 29, 2023, Minister of Education and Child Care to the Board of Education, Education Funding**
- B.5. September 6, 2023, Greater Victoria Teachers' Association to the District, Foundation Skills Assessment**
- B.6. September 8, 2023, Victoria Multifaith Society (VMS) to the Board of Education, School Liaison Officer Program**
- B.7. September 18, 2023, VCPAC to the Board of Education, Support for 2SLGBTQ+**

**C. TRUSTEE REPORTS**

**C.1. Chair's Report**

- a. Chair's Report
- b. September/October District Plan

**C.2. Trustees' Reports** (2 minutes per verbal presentation)

**D. BOARD COMMITTEE REPORTS**

**D.1. Education Policy and Directions Committee**

- a. Draft minutes from the September 11, 2023 meeting – information only
- b. Recommended motions from the September 11, 2023 meeting:

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve new Policy 5150 Sanctuary Schools.

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve new Regulation 5150 Sanctuary Schools at the September 25, 2023 Board of Education meeting.

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) amend Draft New Policy XXXX International Student Enrollment, 3.0 Policy,

3.7 The Board of Education directs that prior to considering International School enrollment schools must make every reasonable effort to confirm that there is adequate space, educational programs, and instructional support available for school age children resident in the school district.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) amend Draft New Policy XXXX International Student Enrollment, 3.0 Policy,

3.3 The Board of Education acknowledges that marketing and recruiting activities are carried out to attract international students to the school district as described in the supporting regulation.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) refer the draft Policy XXXX International Education Enrollment and draft Regulation XXXX International Education Enrollment with the relevant additional data to the Education Policy and Directions Committee meeting October 16, 2023.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Policy Sub-Committee to review Policy 5123 Student Placement.

## **D.2. Operations Policy and Planning Committee**

- a. Draft minutes from the September 18, 2023 meeting – information only
- b. Recommended motion from the September 18, 2023 meeting:

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) direct Policy Sub-Committee to review draft administrative regulations 1161.2 Privacy Management Program, 1161.3 Privacy Impact Assessments and 1161.4 Critical Incident and Privacy Breach.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) adopt the Draft Climate Action Plan and annually review progress toward implementation of the Climate Action Plan.

### **D.3. Audit Sub-Committee Report**

#### **a. 2022-2023 Financial Year End**

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the appropriation of \$6,841,658 of the operating surplus as follows: 1) internally restricted \$6,224,545, and 2) unrestricted (contingency) \$617,113.

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the Audited Financial Statements of School District No. 61 (Greater Victoria) for the year ended June 30, 2023; AND FURTHER that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to affix their signatures to the statements, where applicable, on behalf of the Board.

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the Financial Statement Discussion and Analysis Report for the year ended June 30, 2023.

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the Multi-Year Financial Plan 2023-2026.

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the schedules as required by the Financial Information Act for the period July 1, 2022 to June 30, 2023; AND FURTHER that the approved schedules be posted to the District website.

### **E. DISTRICT LEADERSHIP TEAM REPORTS**

#### **E.1. Superintendent's Report**

##### **a. Monthly Report**

**Recommended Motion:**

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

##### **b. Enhancing Student Learning Annual Report 2023-2024**

**Recommended Motion:**



That the Board of Education of School District No. 61 (Greater Victoria) approve the Enhancing Student Learning Annual Report 2023-2024, as presented.

c. 2023-2024 School Plans

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the 2023-2024 School Plans as presented.

d. Trustee Questions

**E.2. Secretary-Treasurer's Report**

a. Monthly Report

Recommended Motion:

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

b. 2023-2024 Annual Five Year Capital Plan – School Food Infrastructure Program

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve Capital Bylaw No. 2023/24-CPSD61-02 Capital Plan 2023/24.

WHEREAS in accordance with Section 142 of the *School Act*, the Board of Education of School District No. 61 (Greater Victoria) (hereinafter called the "Board") has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,  
NOW THEREFORE in accordance with Section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2023/24 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in

the letter addressed to the Secretary-Treasurer and Superintendent, dated September 15, 2023, is hereby adopted.

2. This Capital Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Bylaw No. 2023/24-CPSD61-02.

Read a first time this 25<sup>th</sup> day of September, 2023;

Read a second time this 25<sup>th</sup> day of September, 2023.

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of School District No. 61 (Greater Victoria) Capital Bylaw No. 2023/24-CPSD61-02 at the September 25, 2023 Board meeting.

**Must carry unanimously**

Read a third time this 25<sup>th</sup> day of September, 2023, and finally passed and adopted the 25<sup>th</sup> day of September, 2023.

- c. 2024-2025 Annual Five-Year Capital Plan – School Food Infrastructure Program

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the proposed Five-Year Capital Plan (School Food Infrastructure Program) for 2024-2025, as provided on the Five-Year Capital Plan Summary for 2024-2025.

- d. 2024-2025 Budget Development Process

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

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

**G.1. Record of In-Camera Board of Education Meeting – June 19, 2023**

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

**H.1. New Business**

**H.2. Notice of Motions**

**I. ADJOURNMENT**

Recommended Motion:

That the meeting be adjourned.



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

**Special Open Board Meeting**

**MINUTES**

**Via Zoom**

**Wednesday, May 31, 2023, 7:30 p.m.**

Trustees Present: Nicole Duncan, Board Chair, Karin Kwan, Vice-Chair, Natalie Baillaut, Derek Gagnon, Rob Paynter, Emily Mahbobi, Mavis David

Trustee Regrets: Diane McNally, Angela Carmichael

Administration: Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Harold Caldwell, Deputy Superintendent, Tom Aerts, Associate Superintendent, Julie Lutner, Associate Secretary-Treasurer, Jim Vair, Director of Human Resource Services, Andy Canty, Director of Information Technology

Partners: Brenna O'Connor, VPVPA, Ilda Turcotte, GVTA, Shawna Abbott, CUPE 947

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**A. COMMENCEMENT OF MEETING**

This meeting began at 7:30 p.m.

**A.1. Acknowledgement of Traditional Territories**

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

**A.2. Approval of the Agenda**

**Moved by** Trustee Kwan

**Seconded by** Trustee Mahbobi

Add three Community Presentations under A.3.

A.3.c. Mark Jenkins

A.3.d. Matt Christie

A.3.e. Elaine Ho

That the May 31, 2023 agenda be approved, as amended.

**Motion Carried Unanimously**

**A.3. Community Presentations (5 minutes per presentation)**

- a. Director of the Oak Bay Police Board Heather Cochran presented in favor of keeping the School Police Liaison officers in the Greater Victoria School District.
- b. Saanich Police Department Chief Dean Duthie presented in favor of keeping the School Police Liaison officers in the Greater Victoria School District.
- c. Constable Mark Jenkins presented in favor of keeping the School Police Liaison officers in the Greater Victoria School District.
- d. Matt Christie presented in favor of ending the School Police Liaison officers in the Greater Victoria School District.
- e. Elaine Ho presented in favor of ending the School Police Liaison officers in the Greater Victoria School District.

**B. CORRESPONDENCE**

- B.1. March 3, 2023, GVTA to the Board of Education of School District No. 61 (Greater Victoria)**
- B.2. March 23, 2023, Chief Del Manak to SD61 Trustees, School Police Liaison Officers**
- B.3. March 17, 2023, Mary Kelly to SD61 Trustees, School Police Liaison Officers**
- B.4. April 20, 2023, Tillicum Elementary School PAC, School Police Liaison Officers**
- B.5. April 20, 2023, Tillicum Elementary School Staff Committee, School Police Liaison Officers**
- B.6. April 17, 2023, Saanich Police, School Police Liaison Officers**
- B.7. November 30, 2021, Saanich Police, School Police Liaison Officers**
- B.8. April 21, 2023, VPVPA, School Police Liaison Officers**
- B.9. April 21, 2023, Teachers from Tillicum Elementary School, School Police Liaison Officers**
- B.10. April 24, 2023, West Shore RCMP, School Police Liaison Officers**

- B.11. April 28, 2023, Support Network for Indigenous Women and Women of Colour to the Board of Education of School District No. 61 (Greater Victoria)**
- B.12. May 2, 2023, Jodi Pavesic, Saanich Police to the Board of Education of School District No. 61 (Greater Victoria)**
- B.13. May 4, 2023, Jennifer Chambers to the Board of Education of School District No. 61 (Greater Victoria)**
- B.14. May 4, 2023, Oak Bay Police Board to the Board of Education of School District No. 61 (Greater Victoria)**
- B.15. May 25, 2023, Saanich Police to the Board of Education of School District No. 61 (Greater Victoria)**
- B.16. May 25, 2023, Saanich Police letters #1, School Police Liaison Officers**
- B.17. May 25, 2023, Saanich Police letters #2, School Police Liaison Officers**
- B.18. May 25, 2023, Saanich Police Course List, School Police Liaison Officers**

Trustees discussed correspondence and questions of clarification were asked.

## **C. BOARD COMMITTEE REPORTS**

### **C.1. School Police Liaison Officer Committee Recommendations**

Trustee Duncan invited Trustee Kwan to preside over the meeting.

Trustees discussed recommendations and questions of clarification were asked.

**Moved by** Trustee Duncan

**Seconded by** Trustee Baillaut

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to end the SPLO Program; AND FURTHER the Superintendent will ensure that protocols are established in relation to the following matters: school emergencies, lockdowns, critical incidents, Violent Threat Risk Assessments and ongoing District tracking of all student interactions with Police while in the care of the Board of Education;

AND FURTHER

The Superintendent will provide the Board of Education with a list of the services no longer provided by SPLOs and suggestions for service provision moving forward.

**Motion Carried Unanimously**

**Moved by** Trustee Duncan  
**Seconded by** Trustee Baillaut

That the Board of Education of School District No. 61 (Greater Victoria) direct the Board Chair to write to the Minister of Education and Child Care and the Minister of Public Safety and Solicitor General urging them to immediately commission research into the impacts of SPLO programs on K-12 students in BC.

**Motion Carried Unanimously**

**Moved by** Trustee Duncan  
**Seconded by** Trustee Baillaut

That the Board of Education of School District No. 61 (Greater Victoria) direct the Board Chair to write to the Minister of Education and Child Care and the Premier requesting that the provincial government commit to adequate ongoing funding for civilian alternatives to SPLOs such as civilian coaches, youth and family counsellors, social workers, substance use educators, restorative justice initiatives, etc.- so that all school districts have adequate resources to deliver necessary services through the education system utilizing appropriately trained, certified and regulated professionals.

**Motion Carried Unanimously**

Trustee Kwan invited Trustee Duncan to preside over the meeting.

**D. QUESTION PERIOD**

None

**E. ADJOURNMENT**

The meeting adjourned at 9:00p.m.

**Moved by** Trustee Baillaut  
**Seconded by** Trustee Mahbobi

The meeting be adjourned.

**Motion Carried Unanimously**

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Chair

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Secretary-Treasurer



**The Board of Education of School District No. 61 (Greater Victoria)**  
**Regular Board Meeting**  
**MINUTES**  
**Monday, June 19, 2023, 7:30 p.m.**

Trustees Present: Nicole Duncan, Board Chair, Karin Kwan, Vice-Chair, Derek Gagnon, Rob Paynter, Emily Mahbobi, Mavis David

Trustee Regrets: Diane McNally, Angela Carmichael, Natalie Baillaut

Administration: Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Harold Caldwell, Deputy Superintendent, Tom Aerts, Associate Superintendent, Julie Lutner, Associate Secretary-Treasurer, Brian Leslie, Energy Manager, Sean Powell, District Principal, Andy Canty, Director of Information Technology

Partners: Sarah Winkler, VPVPA, Ilda Turcotte, GVTA

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**A. COMMENCEMENT OF MEETING**

This meeting began at 7:31 p.m.

**A.1. Acknowledgement of Traditional Territories**

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

**A.2. Approval of the Agenda**

**Moved by** Trustee Mahbobi  
**Seconded by** Trustee Gagnon

That the June 19, 2023 agenda be approved.

**Amendment**

**Moved by** Trustee Duncan  
**Seconded by** Trustee Kwan

Add C.2.g. Ad Hoc Committee – Trustee David

**Motion Carried Unanimously**

**Moved by** Trustee Duncan  
**Seconded by** Trustee Kwan

That the June 19, 2023 agenda be approved, as amended.

**Motion Carried Unanimously**

**A.3. Approval of the Minutes**

**Moved by** Trustee Kwan  
**Seconded by** Trustee Mahbobi

That the May 29, 2023 Regular Board minutes be approved.

**Motion Carried Unanimously**

**A.4. Trustee Election**

- a. Election of British Columbia Public School Employers' Association Representative

Chair Duncan called for nominations for the position of British Columbia School Employers' Association (BCPSEA) Representative for the period ending November 2023.

Nominations were received for Trustees Gagnon, Paynter, Kwan and Mahbobi. Trustees Gagnon, Paynter and Mahbobi declined the nomination and Trustee Kwan accepted.

Chair Duncan declared Trustee Kwan the representative to BCPSEA by acclamation.

**Moved by** Trustee Mahbobi  
**Seconded by** Trustee Gagnon

That the election ballots/text messages be destroyed.

**Motion Carried Unanimously**

**A.5. Business Arising from the Minutes**

None.

**A.6. Community Presentations** (5 minutes per presentation)

- a. Melody Burns presented on the Low Incident Program in the District.

**B. CORRESPONDENCE**

None.

**C. TRUSTEE REPORTS**

**C.1. Chair's Report**

- a. Chair's Report

Chair Duncan presented the report for information.



- b. Acknowledgement of Director of Human Resource Services  
Chair Duncan thanked Director of Human Recourse Services Vair for his service during the 2022-2023 school year.

## **C.2. Ad Hoc Committees Annual Review**

Trustees provided their Ad Hoc Committees annual review for information.

- a. Advocacy Ad Hoc Committee – Trustee Baillaut  
French Ad Hoc Committee – Trustee Baillaut
- b. Audit Ad Hoc Committee – Trustee Kwan  
Budget Advisory Ad Hoc Committee – Trustee Kwan
- c. Budget Advisory Ad Hoc Committee – Trustee Gagnon  
Climate Action Plan Ad Hoc Committee – Trustee Gagnon  
Trustee Gagnon provided a summary of the draft Climate Action Plan.
- d. Climate Action Plan Ad Hoc Committee – Trustee Duncan  
School Police Liaison Officer Review Ad Hoc Committee – Trustee Duncan
- e. Equity Ad Hoc Committee – Trustee Mahbobi
- f. George Jay School Naming Ad Hoc Committee – Trustee Paynter
- g. Ad Hoc Committee – Trustee David

## **C.3. Trustees' Reports**

None.

## **D. BOARD COMMITTEE REPORTS**

### **D.1. Education Policy and Directions Committee**

- a. Draft minutes from the June 5, 2023 meeting – information only

### **D.2. Operations Policy and Planning Committee**

- a. Draft minutes from the June 12, 2023 meeting – information only
- b. Recommended motion from the June 12, 2023 meeting:  
By consensus, the Board moved the following four motions as a group.

**Moved by** Trustee Gagnon

**Seconded by** Trustee Kwan

That the Board of Education of School District No. 61 (Greater Victoria) refer new Policy 5150 Sanctuary Schools to the Policy Sub-Committee to consider the new feedback received and bring it back to the September 2023 Education Policy and Directions Committee Meeting.

That the Board of Education of School District No. 61 (Greater Victoria) refer the draft Policy XXXX International Education Enrollment to the Policy Sub-Committee for further development and consultation and bring it back to the September 2023 Education Policy and Directions Committee Meeting.

That the Board of Education of School District No. 61 (Greater Victoria) approve for submission to the Ministry of Education, the 2024-2025 Capital Plan, as it relates to Major Capital Projects.

That the Board of Education of School District No. 61 (Greater Victoria) approve for submission to the Ministry of Education, the 2024-2025 Capital Plan, as it relates to Minor Capital Projects.

**Motion Carried Unanimously**

Director of Information Technology Canty referred revised Policy 1161 Freedom of Information and Protection of Privacy to legal counsel, and they recommended amendments to the Policy.

Trustees discussed the amendments.

**Amendment**

**Moved by** Trustee Duncan

**Seconded by** Trustee Kwan

That the Board of Education of School District No. 61 (Greater Victoria) amend revised Policy 1161 Freedom of Information and Protection of Privacy.

**2.0 DEFINITIONS**

2.6.

“Contractors” **refers to a service provider retained under a contract to preform services for the School District. Contractors** ~~working on behalf of the School District~~ are required to comply with FIPPA and all relevant School District policies and regulations;

2.7.

“Volunteers” **refers to community members** carrying out volunteer activities on behalf of the School District. **Volunteers** are required to comply with FIPPA and all relevant School District policies and regulations.

**3.0 POLICY STATEMENT**

3.1

The School District and all Staff, **Contractors, and Volunteers**, shall uphold the privacy, confidentiality and appropriate use of personal information in compliance with the School Act, FIPPA and the Regulations, including by:

~~2.2~~

~~"Personal Identity Information" means any personal information of a type that is commonly used, alone or in combination with other information, to identify or purport to identify an individual;~~

**Motion Carried Unanimously**

**Moved by** Trustee Kwan

**Seconded by** Trustee Gagnon

That the Board of Education of School District No. 61 (Greater Victoria) approve revised Policy 1161 Freedom of Information and Protection of Privacy, as amended.

**Motion Carried Unanimously**

**Moved by** Trustee Mahbobi

**Seconded by** Trustee Kwan

That the Board of Education of School District No. 61 (Greater Victoria) refer draft Policy XXXX Scent Sensitive Workplace to rights holders and stakeholders for feedback and return comments and recommendations not later than the November 2023 Operations Policy and Planning Committee meeting.

**Motion Carried Unanimously**

c. Climate Change Accountability Report

Trustees had questions of clarification for Energy Manager Leslie.

**Moved by** Trustee Kwan

**Seconded by** Trustee Mahbobi

That the Board of Education of School District No. 61 (Greater Victoria) accept the Climate Change Accountability Report.

**Motion Carried Unanimously**

**E. DISTRICT LEADERSHIP TEAM REPORTS**

**E.1. Superintendent's Report**

a. Monthly Report

Superintendent Whitten provided the report for information.

Questions of clarification were asked.

**Moved by** Trustee David

**Seconded by** Trustee Mahbobi

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

**Motion Carried Unanimously**

- b. 2023-2024 Board of Education and Standing Committee Meeting Dates

**Moved by** Trustee Kwan

**Seconded by** Trustee Gagnon

That the Board of Education of School District No. 61 (Greater Victoria) approve the revised 2023-2024 Board of Education and Standing Committee meeting dates.

**Motion Carried Unanimously**

- c. Trustee Questions

Trustees had questions of clarification.

**E.2. Secretary-Treasurer's Report**

- a. Monthly Report

Secretary-Treasurer Stride provided the report for information.

Questions of clarification were asked.

**Moved by** Trustee Kwan

**Seconded by** Trustee Gagnon

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

**Motion Carried Unanimously**

**F. QUESTION PERIOD**

None.

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

**G.1. Record of In-Camera Board of Education Meeting – May 29, 2023**

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

**H.1. New Business**

None.

**H.2. Notice of Motions**

None.

**I. ADJOURNMENT**

The meeting adjourned at 8:53 p.m.

**Moved by** Trustee David

**Seconded by** Trustee Mahbobi

That the meeting be adjourned.

**Motion Carried Unanimously**

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Chair

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Secretary-Treasurer

DRAFT



# School District No. 61 (Greater Victoria)

**Audit Findings Report for the  
year ended June 30, 2023**

Prepared for meeting on September 20, 2023

[kpmg.ca/audit](https://kpmg.ca/audit)

# KPMG contacts

## Key contacts in connection with this engagement

### **Lenora Lee**

Lead Audit Engagement Partner

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### **Ayomide Kolawole-Osafehinti**

Senior Manager

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## Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.



**Audit highlights**



**Status of the audit**



**Audit risks and results**



**Control deficiencies and improvement observations**



**Additional matters**



**Appendices**

The purpose of this report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the financial statements as at and for the year ended June 30, 2023. This report builds on the Audit Plan we presented to the Audit Committee. This report is intended solely for the information and use of Management, the Audit Committee and the Board of Trustees and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.





# Audit highlights

## Purpose of this report

The purpose of this report is to assist you, as a member of the Audit Committee (the “Committee”) and Board of Trustees (the “Board”), in your review of the results of our audit of the financial statements of School District No. 61 (Greater Victoria) (the “School District”) as at and for the year ended June 30, 2023.

## Audit risks and results



Findings related to significant risks are discussed on page 6.

Findings related to other focus areas are discussed on pages 7- 13.

## Control deficiencies and improvement observations



We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. We have noted other observations we would like to bring to the attention of management and the Committee. See page 16 for details.

## Status of the audit



We have completed the audit of the financial statements, with the exception of certain remaining outstanding procedures, which are highlighted on page 5 of this report.

## Corrected and uncorrected audit misstatements

There were no misstatements that were communicated to management and corrected in the financial statements.

Furthermore, there were no uncorrected misstatements related financial statements.

## Significant accounting policies and practices



Findings related to significant accounting policies and practices are discussed on page 17.

## Significant changes to our audit plan

There were no significant changes to our audit plan which was originally communicated to you in the audit planning report.

## Independence

As required by professional standards, we have considered all relationships between KPMG and the School District that may have a bearing on independence. We confirm that we are independent with respect to the School District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation from July 1, 2022 up until the date of this report.

**In accordance with professional standards, the newly revised risk assessment auditing standard (CAS 315) was implemented in the audit.**



# Status of the audit

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

- Completing our discussions with the Committee;
- Obtaining the signed management representation letter;
- Obtaining evidence of the Board's approval of the financial statements;
- Completing subsequent event review procedures up to the date of the Board's approval of the financial statements; and,
- Reporting to the Office of the Auditor General for the purposes of reliance on our audit opinion in the audit of the summary financial statements of the Province.

We will update the Committee on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report, a draft of which is attached to the enclosed financial statements, will be dated upon the completion of any remaining procedures.

The auditor's report has been modified from the standard report due to the following additional sections:

- an Emphasis of Matter section related to the Special Purpose Financial Reporting Framework. Specifically, that the financial statements are required to be prepared under Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Province");
- an Emphasis of Matter section related to the restatement of the comparative information due to the adoption of asset retirement obligations accounting standard; and,
- an Other Matter section reporting that we audited the adjustments to restate certain 2022 comparative information related to the adoption of the new asset retirement obligations accounting standard. In our opinion, such adjustments are appropriate and have been properly applied.





# Audit risks and results

We highlight our findings in respect of **significant risks** as identified in our discussion with you in the Audit Plan.



## Fraud risk from management override of controls

This is a presumed fraud risk in accordance with Canadian Auditing Standards. Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities. We have not identified any specific additional risks of management override relating to this audit.

### Our response

Our procedures included:

- testing of journal entries and other adjustments;
- performing a retrospective review of estimates;
- evaluating the business rationale of significant unusual transactions.

### Significant findings

We noted no issues as a result of our testing.



# Audit focus areas



## Auditor's Opinion Compliance Framework

### Summary

The financial statements are prepared under Canadian Public Sector Accounting standards ("PSAS"), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

These regulations direct the School District to apply PSAS, except in regard to accounting for restricted contributions. Under the regulations, capital contributions are deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS.

As a result, the School District's revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.

### Our procedures

- The Office of the Auditor General ("OAG") has requested additional reporting, under the Group Auditor requirements, in order to perform the consolidation of the Provincial Accounts under the PSA standards.
- We have reviewed the reporting prepared for the OAG, including the reconciliation of deferred capital contributions and will report to OAG accordingly.

### Results

There were no issues noted as a result of our audit procedures.



# Audit focus areas



## Asset retirement obligations

### Summary

The School District adopted PS 3280 *Asset Retirement Obligations* (“ARO”) for the fiscal year ended June 30, 2023. This accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets. Under the new standard, an entity is required to review its tangible capital assets and identify any legal obligations associated with the retirement of those tangible capital assets (e.g. removal of asbestos), estimate the future remediation cost, and record that future obligation as a corresponding depreciable asset and liability in the statement of financial position. The School District has recognized a liability for asset retirement obligations of \$22.1 million.

### Our procedures

- We obtained an understanding of management’s process for implementing PS 3280, including how in-scope tangible capital assets were identified, sources of information used, and significant measurement data, assumptions and decisions.
- We assessed the asset retirement obligations accounting policy established by management, which is based on guidance provided by the Province of British Columbia, against the requirements of PS 3280.
- We tested the accuracy of the calculations made by management to arrive at the estimated remediation cost, including sampling a number of buildings to review floor plans of areas containing asbestos and validating the appropriateness of inputs and assumptions that impact the calculations. This included evaluating management’s estimates of how much asbestos exists in each school and the estimated remediation cost per square meter based on guidance provided by the Ministry of Education and Child Care (the “Ministry”).
- We reviewed the financial statement presentation and note disclosures for consistency with the guidance in PS 3280.

### Results

There were no issues noted in the audit procedures performed over asset retirement obligations.

The School District has applied the modified retroactive transitional provisions on initial implementation of PS 3280. This required the restatement of the prior year comparative balances in the financial statements. As a result, our auditor’s report includes emphasis of matter and other matter paragraphs noting the change in the comparative balances and our audit of the restatement.



# Audit focus areas



## Tangible Capital Assets and Deferred Capital Revenue

### Summary

In the 2023 fiscal year, the School District purchased \$48.5 million (2022 - \$33.9 million) of tangible capital asset. Significant expenditures for the year includes building projects related to Vic High, Cedar Hill and Child Care facilities.

In addition, the School District entered into an agreement with Pacifica Housing Society and the City of Victoria to provide part of the land at SJ Burnside Education Centre for affordable housing and a childcare and community use facility. The School District received \$1 million in exchange for the parcel of land.

### Our procedures

- We updated our understanding of the process activities and controls over tangible capital assets and deferred capital revenue, including the approval and related review processes for capital expenditures to ensure they are consistent with approved budgets and board approvals.
- We selected a sample of additions for testing and inspected the supporting invoices to determine if the amount recognized agreed, was capital in nature, and eligible per the funding sources.
- We obtained an understanding of the funding sources for the tangible capital asset additions incurred during the year. We ensured the cumulative expenditures incurred year-to-date for capital projects did not exceed the total approved funding in the related certificate of approval.
- We performed a reasonability assessment of amortization expense recorded during the year based on estimated useful life of capital assets.
- We reviewed agreements for contractual commitments and related disclosure requirements.
- We confirmed capital revenue received and recognized during the year to assess if amounts are appropriately restricted and accurately recorded.
- We performed a reasonability assessment of the amortized deferred capital contributions recorded during the year based on its correlation to amortization of tangible capital assets.
- We reviewed the information related to deferred capital revenue, which is used to support our additional reporting to the Office of the Auditor General ("OAG").

### Results

No issues were identified as a result of our audit procedures.



# Audit focus areas



## Employee future benefit obligations, salaries and benefits expense

### Summary

The School District incurred total salaries and benefits expense of \$234.7 million during the year (2022 - \$223.6 million).

The School District provides employees with certain vested and non-vested post-employment benefits pursuant to contracts and union agreements such as sick leave, retirement payments, vacation and overtime. The Ministry engaged Mercer as an external expert to perform an actuarial valuation of the liability. As at June 30, 2023, the School District has recognized a liability for employee future benefits of \$3.2 million (2022 - \$3.1 million).

### Our procedures

- We updated our understanding of the process activities and controls over employee salaries and benefits expense.
- We performed a walkthrough of the payroll process by tracing a transaction from initiation through to being recorded in the general ledger to confirm that the controls are implemented as designed.
- We performed analytical procedures for salaries and benefits expense based on the change in head count and pay rates. We tested the completeness and accuracy of the head count information and agreed the pay rates to union and other employment agreements.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2023.
- The School District's Accrued Benefit Obligation ("ABO") is calculated annually at March 31 (early measurement date) by the actuary, Mercer, and is used for estimating the employee future benefit liability as at June 30. Accounting Standards require that significant changes in assumptions between the measurement date and the financial statement date should be evaluated to determine its impact on the actuarial valuation for retirement benefits.
- Due to the rise in interest rates between March and June 2023, Mercer noted that updated discount rate assumptions at June 30, 2023 would not have an impact on the recorded liability by the School District rather the impact would be reflected in the unamortized gain/losses and the service and interest cost components of the liability. We evaluated the impact of the rate change on the financial statement notes at June 30, 2023 and concluded the differences are not considered significant to adjust or disclose in the financial statement notes, and will be adjusted by the actuary into the fiscal 2024 valuation.

### Results

No other issues were identified as a result of our audit procedures.



# Audit focus areas



## Revenue, deferred revenue and unearned revenue

### Summary

The School District receives operating grants and special purpose funding from the Ministry each year. Operating grants are recognized as revenue in the fiscal year to which they relate. Special purpose grants must be used for the purpose specified by the Ministry; these include the Classroom Enhancement Funds. The special purpose grants are recorded as deferred revenue on receipt and recognized as revenue as eligible expenditures are incurred consistent with the funding's specified purpose.

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

In fiscal 2023, the School District recognized total revenue of \$281.4 million (2022 - \$264.9 million) of which \$242.7 million relates to grants from the Ministry (2022 - \$227.1 million). As at June 30, 2023, the School District recognized a liability of \$6.8 million (2022 - \$7.5 million) for unspent special purpose funds, including \$4.4 million of school generated funds.

### Our procedures

- We updated our understanding of the process activities and controls over revenue, deferred revenue and unearned revenue.
- We obtained a confirmation from the Ministry for the funding provided in the 2023 fiscal year and agreed the operating grants to the amount of revenue recognized.
- We agreed the special purpose funding received and recorded in deferred revenue to the confirmation received from the Ministry. We ensured that the special purpose funding recognized as revenue was consistent with the expenses incurred and the purpose of the funding specified by the Ministry.
- We developed an expectation for earned and unearned international student tuition fees based on the number of students and fees. We compared our expectation to the actual amount recorded and obtained supporting documentation for any significant variances noted.

### Results

No issues were identified as a result of audit procedures performed.





# Audit focus areas



## Accounts payable, accrued liabilities and expenses

### Summary

As at June 30, 2023, the School District had accounts payable and accrued liabilities of \$36.7 million (2022 - \$34.6 million). This includes International Student Program fees payable of \$7.4 million (2022 - \$7.3 million). 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.

The School District incurred Services and supplies expenses of \$35.2 million (2022 - \$33.1 million).

### Our procedures

- We updated our understanding of the process activities and controls over expenses, payables and accrued liabilities.
- We performed a substantive analytical procedures over expenses by object and by function relative to prior year, obtained an understanding of the variances noted and corroborated significant variances noted by reviewing supporting documentation.
- We selected a sample of payments made, trade payables recorded and invoices received subsequent to year-end and ensured they were recorded in the appropriate fiscal year.
- We performed a reasonability assessment of the International Education Program and the Teachers Summer Savings Plan (TSSP) liabilities relative to prior year.

### Results

No issues were identified as a result of audit procedures performed.



# Audit focus areas



## School Generated Funds

### Summary

A substantial amount of funds are managed by schools within the School District. Transactions are managed and monitored by staff at each school. School funds are raised for a variety of initiatives by way of fees, events, fieldtrips and other fundraising. Accounting rules require that the purpose of the funds raised must be sufficiently specific, including any surplus funds in a particular year, that they can only be used in the manner intended and that intended use must not be so broad in nature that they could be used in the nature of school activities.

As at June 30, 2023, \$4.4 million (2022 - \$4.2 million) of school generated funds are included in the School District's financial statements as cash and cash equivalents.

### Our procedures

- We updated our understanding of the process activities and controls over school generated funds.
- We confirmed the balance of the funds held in all School District controlled bank accounts directly with the bank.
- We compared the deferred revenue reported in the financial statements to the cash held with the bank.
- We compared revenue recognized to expenses incurred as expenses are expected to be fully funded by restricted collections received.

### Results

No issues were identified as a result of audit procedures performed.



# Other focus areas



## CAS 315 (Revised) *Identifying and Assessing the Risks of Material Misstatement*

### Summary

CAS 315 (Revised) *Identifying and Assessing the Risks of Material Misstatement* has been revised, reorganized and modernized. It aims to promote consistency in application, improve scalability, reduce complexity, support a more robust risk assessment and incorporate enhanced guidance material to respond to the evolving environment, including in relation to information technology.

### Our procedures

When assessing inherent risk we consider the degree to which inherent risk factors (such as complexity, subjectivity, uncertainty, change, susceptibility to management bias) affect the likelihood and magnitude of material errors being present in financial statement balances. These factors allow us to apply a range (from higher to lower risk) to areas of possible misstatement, which drives our audit strategy and planned procedures. The procedures we performed to enable us to perform this inherent risk assessment and design our audit strategy and procedures were:

- We updated and obtained a more in depth understanding of the School District's entity-level controls, including those related to creating and maintaining a culture of honesty and ethical behaviour, maintaining and monitoring internal control responsibilities, enterprise wide risk management and assessment procedures and communication of responsibilities. This included review of related policies, such as safe reporting policy, standards of conduct and human resources policies.
- We met with management and relevant business process stakeholders to obtain a more in-depth understanding of business process specific processes within the entity. We validated our understanding of these processes by performing detailed walkthroughs to determine if the process operated as described.
- We met with IT personnel to understand the extent to which the business model integrates the use of IT. We also gained a more in depth understanding of the IT processes and personnel involved in those processes relevant to the audit, the IT applications, and any related risks arising from the IT environment. We considered any emerging risks related to cybersecurity.

### Results

We have implemented the requirements of this new audit standard in our audit of the School District June 30, 2023 financial statements. No additional findings related to inherent risk were identified in applying this standard from those already reported.



# Control deficiencies and improvement observations

## Consideration of internal control over financial reporting (ICFR)



In planning and performing our audit, we considered internal controls over financial reporting (“ICFR”) relevant to the School District’s preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported.



## A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.



## Significant deficiencies in internal control over financial reporting

A significant deficiency in internal control over financial reporting is a deficiency, or combination of deficiencies, in internal control that, in the auditor’s professional judgment, is of sufficient importance to merit the attention of those charged with governance.

**We did not identify any control deficiencies that we determined to be significant deficiencies in ICFR. See page 16 for other observations identified.**



# Control improvement observations

Description	Recommendation
<b>Ongoing Management of Asset Retirement Obligations</b> <ul style="list-style-type: none"><li>The School District has recorded an estimate of its Asset Retirement Obligations as at June 30, 2023 based on certain assumptions and data including remediation cost and area requiring asbestos remediation.</li><li>Over time, these estimates will change due to activities such as abatement and cost escalation.</li></ul>	<p>With the initial adoption of the standard now complete, we recommend management focus on implementing new processes to maintain the asset and liability values, for example:</p> <ul style="list-style-type: none"><li>periodic valuation of the liability to take into account cost escalation or other factors such as new legislation;</li><li>reduction in ARO when remediation work takes place;</li><li>additional ARO recognition when new contaminants are detected or more precise information is obtained;</li><li>validating estimates through actual remediation costs as they occur.</li></ul> <p>This is a common control improvement observation for many school districts in BC as they transition from initial implementation to maintaining a current valuation. Management is in the process of implementing internal control procedures with assistance from facilities.</p>



# Significant accounting policies and practices



## Significant accounting policies



- Management adopted PS 3280 *Asset Retirement Obligations* during the year using the modified retroactive method. There were no issues noted as a result of adoption.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the School District's transactions in relation to the period in which they were recorded.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transactions.



## Significant qualitative aspects of financial statement presentation and disclosure



- There were no issues noted with the judgments made, in formulating particularly sensitive financial statement disclosures.
- There were no issues noted with the overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- There were no significant potential effects on the financial statements of significant risks, exposures and uncertainties.



## Significant accounting estimates



- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.

# Appendices

1

Other required  
communications

2

Management  
representation letter

3

Changes in  
accounting  
standards

4

Thought leadership  
and insights



# Appendix 1: Other required communications



## Auditor's report

Refer to the draft audit opinion attached to the financial statements.



## Management representation letter

A copy of the management representation letter is attached. See Appendix 2.





# Appendix 2: Management representation letter

**A copy of the management representation letter is included in the following pages.**

KPMG LLP  
Chartered Professional Accountants  
St. Andrew's Square II  
800-730 View Street  
Victoria, BC V8W 3Y7  
Canada

Date of financial statement approval

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of School district No. 61 ("the District") as at and for the period ended June 30, 2023.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

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

*Responsibilities:*

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 20, 2021, including for:
  - a) the preparation of the financial statements and believe that these financial statements have been prepared in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.
  - d) providing you with complete responses to all enquiries made by you during the engagement.

- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

*Internal control over financial reporting:*

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

*Fraud & non-compliance with laws and regulations:*

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

*Subsequent events:*

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

*Related parties:*

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

*Employee future benefits:*

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

*Environmental matters:*

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

*Estimates:*

- 15) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

*Going concern:*

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

*Non-SEC registrants or non-reporting issuers:*

- 18) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 19) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

*Other:*

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

Yours very truly,

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)

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By: Katrina Stride, Secretary-Treasurer

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By: Julie Lutner, Associate Secretary-Treasurer

## ***Attachment I – Definitions***

### ***Materiality***

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

### ***Fraud & error***

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.



# Appendix 3: Changes in accounting standards

Standard	Summary and implications
<b>Revenue</b>	<ul style="list-style-type: none"> <li>• The new standard PS 3400 <i>Revenue</i> is effective for fiscal years beginning on or after April 1, 2023.</li> <li>• The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement.</li> <li>• The standard notes that in the case of revenue arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.</li> <li>• The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is University to record the revenue and an event has happened that gives the public sector entity the right to the revenue.</li> </ul>
<b>Public Private Partnerships</b>	<ul style="list-style-type: none"> <li>• The new standard PS 3160 <i>Public private partnerships</i> is effective for fiscal years beginning on or after April 1, 2023.</li> <li>• The standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership.</li> <li>• The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the public private partnership ends.</li> <li>• The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.</li> <li>• The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.</li> <li>• The standard can be applied retroactively or prospectively.</li> </ul>



# Appendix 3: Changes in accounting standards (continued)

Standard	Summary and implications
<b>Purchased Intangibles</b>	<ul style="list-style-type: none"> <li>The new Public Sector Guideline 8 <i>Purchased intangibles</i> is effective for fiscal years beginning on or after April 1, 2023 with earlier adoption permitted.</li> <li>The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.</li> <li>Narrow scope amendments were made to PS 1000 <i>Financial statement concepts</i> to remove the prohibition to recognize purchased intangibles and to PS 1201 <i>Financial statement presentation</i> to remove the requirement to disclose purchased intangibles not recognized.</li> <li>The guideline can be applied retroactively or prospectively.</li> </ul>
<b>Employee benefits</b>	<ul style="list-style-type: none"> <li>The Public Sector Accounting Board has initiated a review of sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>.</li> <li>The intention is to use principles from International Public Sector Accounting Standard 39 <i>Employee benefits</i> as a starting point to develop the Canadian standard.</li> <li>Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues.</li> <li>The proposed section PS 3251 <i>Employee benefits</i> will replace the current sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively.</li> <li>This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations.</li> <li>The Public Sector Accounting Board is in the process of evaluating comments received from stakeholders on the exposure draft.</li> </ul>





# Appendix 3: Changes in accounting standards (continued)

Standard	Summary and implications
<b>Concepts Underlying Financial Performance</b>	<ul style="list-style-type: none"> <li>The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted.</li> <li>The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.</li> <li>The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.</li> </ul>
<b>Financial Statement Presentation</b>	<ul style="list-style-type: none"> <li>The proposed section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted.</li> <li>The proposed section includes the following: <ul style="list-style-type: none"> <li>Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.</li> <li>Separating liabilities into financial liabilities and non-financial liabilities.</li> <li>Restructuring the statement of financial position to present total assets followed by total liabilities.</li> <li>Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).</li> <li>Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.</li> <li>A new provision whereby an entity can use an amended budget in certain circumstances.</li> <li>Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.</li> </ul> </li> <li>The Public Sector Accounting Board is currently deliberating on feedback received on exposure drafts related to the reporting model.</li> </ul>



# Appendix 4: Thought leadership and insights

## Risk Management: Looking beyond the 'Now & Known'

### What are the types of emerging risks?



**Blind spots** - Risk events that organizations fails to identify (e.g. new / unforeseen)



**Risk events that are potentially overlooked by the organization or for which the importance has been de-emphasized**



**Previously known risks that are evolving in unexpected ways**

### Before the pandemic, emerging risk trends in education included:

- Students and parents questioning the return on investment of education
- Employers concerned about graduates' fitness for future jobs
- Rising inequality
- International student market risk
- Reduced and redirected public funding
- Overall rising institutional costs

### Emerging Risks

- 'Forward-thinking' focusing on medium to long-term future
- Difficult to identify and quantify as risks may be slow to 'appear' or evolve
- Little information exists regarding risks; their impact and likelihood are difficult to assess
- Communication may be challenging due to lack of information / data (e.g. phantom risks, crying 'wolf' etc.)

### Existing Risks

- Looking at the past, present and shorter term future
- Risks can be more easily identified (e.g. through discussions, brainstorming etc.) and may be quantified with sufficient data
- Likelihood and impact of risks can be reasonably assessed based on facts / data / information available
- More easily communicated and explained to internal and external stakeholders



# Appendix 4: Thought leadership and insights

## Current trends in Internal Audit

Organizations continually face a wide spectrum of risks beyond the already complex financial and regulatory compliance risks. Many organizations are recognizing the impact and benefit of internal audit activity that is agile, properly resourced, effectively managed, and aligned with strategic priorities, which can improve risk management and control processes and drive better efficiencies. Examples of internal audits in the education sector are noted below.

### Academic governance

Assess the design of the processes for obtaining assurance over the quality of academic delivery. Consider the evidence utilized to assess quality and the governance and reporting arrangements for monitoring the quality assurance process and sharing lessons learned.

### International Education Program Review

Review and assess the design of the policies and procedures in place to manage the international education program abroad and locally. Stakeholder engagement, communication, marketing, admissions and immigration are among the many impacted processes.

### Cost reduction / efficiency planning

Review the governance arrangements for the monitoring and efficiency delivery of programs/services as required. This includes considering how efficiency requirements have been apportioned and communicated to support planning.

### Fraud Risk Management

Internal Audit assesses whether a fraud risk management framework exists and whether fraud risk assessment is performed at these levels. IA reviews the overall governance surrounding this process and review the communication and reporting protocols in place.

### Infrastructure / Capital Project

Assess the policies and processes in place across various stages of a project lifecycle including: Scoping and costing, Schedule, Risk Procurement / Contract, Project Change, Communication (includes reporting), Quality, Safety, Document / Records Management, Reviews (Gate and/or internal reviews), Lessons Learned, Commissioning / Handover.

### Staff Inclusion and Diversity

Assess the strategy and plan in place for inclusion and diversity amongst staff, the governance of them and the measures in place to measure achievement of the goals. Training and awareness programs are offered to staff and faculty to provide understanding of roles and responsibilities pertaining to EDI and material is updated on a regular basis.

### Asset Management/Maintenance

Review the processes and controls in place to ensure assets are adequately managed based on an appropriate schedule.

### Wellbeing (Staff)

Review processes in place to develop and promote employee wellness programs and mental-health strategies for faculty and staff. Areas of focus include overall program framework, communication to faculty and staff, feedback mechanisms and management's approach to assessing the suitability of the current wellness offerings version faculty and staff needs.



# Appendix 4: Thought leadership and insights

## Cybersecurity: Incident Response Preparedness

With cyber attacks growing more widespread, it is becoming essential for executives to be involved in responding to cybersecurity incidents. Incident response preparedness can help leaders quickly identify gaps and gain information necessary to make informed decisions when faced with cybersecurity threats. Example of common topics addressed in incident response plans are noted below.



Which roles are included in the School Board's core executive incident response team to make decisions and address circumstances surrounding an incident?

### Who is responsible for engaging the School District's insurer?

Consideration should be given to who should contact the insurance provider and under what circumstances the insurance provider should be engaged.

### Who is responsible for leading communications?

Consideration should be given to who should be involved in enacting the communication plan and managing internal and external communications.

### Should a ransom be paid?

Consideration should be given to who should be involved in the decision to pay a ransom, the engagement of a third-party to negotiate the ransom on behalf of the School District, risks associated with ransom demands from prohibited organizations or countries and the School District insurance provider's stance on ransom payment.



### Who is responsible for notifying the Board of Trustees?

Consideration should be given to who should engage the Board of Trustees and under what circumstances the Board of Trustees should be engaged?

### Should Law Enforcement be Involved?

Consideration should be given to whether law enforcement should be contacted regarding the incident and, if so, who should be responsible for contacting law enforcement.

### Who is responsible for considering additional risks?

Consideration should be given to risks associated with non-restoration of systems, data exposure, subsequent attacks and potential sanctions.



# Appendix 4: Thought leadership and insights

## Environmental, social and governance (“ESG”)

### First IFRS Sustainability Disclosure Standards

The arrival of the first two IFRS Sustainability Disclosure Standards marks a key milestone in sustainability reporting and is a significant step towards creation of a global baseline for stakeholder-focused sustainability reporting that local jurisdictions can build on. **Although the standards are not required to be adopted to by School Districts, the new IFRS sustainability standards provide key insights into what the future of sustainability reporting may look like for public sector entities.**

### Summary of the recently released standards

The standards build on the four-pillar structure of the **Task Force on Climate-related Financial Disclosures**.

The **general requirements standard (IFRS S1)** defines the scope and objectives of reporting and provides core content, presentation and practical requirements.

It requires disclosure of material information on all sustainability-related risks and opportunities – not just on climate.

The **climate standard (IFRS S2)** replicates the core content requirements and supplements them with climate-specific reporting requirements.



Visit KPMG’s Sustainability Reporting website for more information, including a comprehensive summary of the new requirements and KPMG’s insights and illustrative examples for the new standards.

[Click here](#) to access KPMG’s portal



# Appendix 4: Thought leadership and insights

## Climate Risk in the Financial Statements

All entities are facing climate-related risks and opportunities – and are making strategic decisions in response. The impacts of climate-related risks in the financial statements are broad, potentially complex and will depend on industry-specific risks.

### How might climate-related risks impact the financial statements?

01

#### Assets

Consider the useful lives and residual values of assets, cash flow projections used for impairment testing of non-financial assets, and the potential impacts on inventories.

02

#### Liabilities

Consider the recognition of environmental and decommissioning obligations, accounting for emissions or 'green' schemes, impact on employee-benefit arrangements, and restructuring provisions.

03

#### Borrowers

Consider the accounting for different forms of government assistance, potential for embedded derivatives in green bonds, lease of green technology, impacts of leasing polluting assets.

04

#### Lenders

Consider how climate-related risks impact operating and financing leases, the potential impact on expected credit losses, and whether green loans meet the solely payments of principal and interest (SPPI) criterion.

05

#### Disclosures

Consider the impact on the going concern assessment and related disclosures and whether the impacts of climate-related matters have been disclosed clearly.

[See here for more information](#)



# Appendix 4: Thought leadership and insights

## Climate Risk in the Financial Statements

All entities are facing climate-related risks and opportunities – and are making strategic decisions in response. The impacts of climate-related risks in the financial statements are broad, potentially complex and will depend on industry-specific risks.







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KPMG member firms around the world have 227,000 professionals, in 145 countries.





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## ਖਾਲਸਾ ਦੀਵਾਨ ਸੁਸਾਇਟੀ, ਵਿਕਟੋਰੀਆ ਬੀ. ਸੀ. ਕਨੇਡਾ Khalsa Diwan Society of Victoria

The Sikh Gurdwara Sahib- 1210 Topaz Avenue, Victoria, British Columbia, V8T 2N1, Canada - Telephone: 250 383 5443

August 17, 2023

### To Whom It May Concern

The Khalsa Diwan Society of Victoria wish to offer our support and agreement that community policing officers should be attending our local schools.

We were instrumental through our participation in the GVPDAC committee in 2022 preparing 300 meals for lunch that was served to the students of Pacific Christian High School by Westshore RCMP, Saanich and Victoria Police. Many kids had never tasted curry or rotis and sweet rice. This was a great success and we witnessed great dialogue amongst students and officers.

We also feel strongly that the police should attend community events such as they did this year for both our Vaisakhi celebrations and kids summer camp. We also had other EMS agency including Victoria firefighters come to the kids' camp.

The emergency response officials are an integral part of our community, and we are always honored to have them attend our gurdwara. We had three police agencies - Victoria, Saanich and Westshore RCMP participate in sharing food, giving safety talks to our seniors and youth groups in 2022/23.

Our community feels the presence of officers in schools, community events and in the public, it is important for strengthening relations with our community youth and adults.

Respectfully,

Paramjit Singh Bhalla  
President, Khalsa Diwan Society of Victoria

Hardip Singh Sahota  
Past President KDS Victoria

Ranjeet Randle Johal  
Member of Khalsa Diwan Society of Victoria

August 28, 2023

Deb Whitten, School District 61 Superintendent  
556 Boleskine Road,  
Victoria, B.C. V8Z 1E8

Dear Ms. Whitten,

The Jewish Federation of Victoria and Vancouver Island is the umbrella organization for the Jewish Community in Victoria, on Vancouver Island and in the Gulf Islands. As an organization, we have membership on the Greater Victoria Police Diversity Advisory Committee. Through the great work of this group, it has come to our attention that the removal of the Special Police Liaison Officers (SPLO's) within School District # 61, may become problematic for our Jewish students.

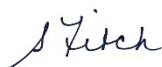
I am sure you are aware of the rise in antisemitism in Canadian society and sadly our Victoria schools are not immune. We are asking you to reconsider the decision for the safety of all students and it is reassuring for us to know our Jewish students can turn to a SPLO when they are uncomfortable, feeling bullied or attacked.

The SPLO's provide extremely positive role models, they build relationships and trust with students. The role the SPLO's play in safety programming, cultural and sporting events and as a resource can't be discounted.

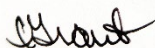
We are hopeful, your Board of Trustees will reconsider the decision that was made regarding the removal of the SPLO's as the positive benefits of their presence are extensive and well worth a reconsideration.

Please feel free to reach out if we can provide any further information on the Jewish Community.

Thank you for your consideration,



Sharon Fitch  
President



Coral Grant  
Executive Director



**VICCIR**  
VANCOUVER ISLAND COUNSELLING CENTRE  
FOR IMMIGRANTS AND REFUGEES

Deb Whitten,  
Superintendent, School District 61  
Victoria, B.C.

August 26, 2023

Dear Ms Whitten and Board of School District 61,

We recently had the pleasure of meeting with Jennifer Ames, the Chair of the Greater Victoria Police Diversity Advisory Committee. Jennifer briefly shared with us at VICCIR that School District 61 removed police officers from schools in its area. I am writing you this letter to encourage your consideration of your position regarding the Police Department's presence within School District 61, which affects approximately 45 schools in the area. The hope of the Police Department is to collaborate with the School Board to reintegrate School Police Liaison Officers back into the schools.

VICCIR has been working very closely with the various schools and also, in many situations, has been working closely with the Police Department.

Several of the youth who were referred to VICCIR by the schools also had interactions with the police. These interactions have consistently positive outcomes, and we found that the police involvement has been extremely helpful. One recent case involved one of our young Muslim female clients who innocently posted photos that triggered a significant issue within her family and the community. The police proactively intervened to remove the photos from social media and handled the situation most effectively. Another memorable case involved a newcomer, a non-English-speaking Syrian youth, who wandered up to Nanaimo and became lost. Throughout the night, the police diligently searched for him, maintained communication with us, the ICA, and the family, and ultimately located him, ensuring his safe return home. In a recent incident, a group of Syrian youth got into trouble in a park during a community celebration. Once again, the police acted with remarkable professionalism and cultural sensitivity, effectively resolving the conflict, and mitigating the potential impact that such an incident could have had within the community.

These instances are but a few among many where police assistance has been deeply valued, preventing further distress for our clients and their families.

At VICCIR, we recognize potential areas in which police intervention can be highly beneficial for our young clients, as well as instances where school involvement indirectly influences the outcomes of these interventions.

1. Youth dealing with issues on social media (bullying, etc.)
2. Cases of substance misuse leading to trouble
3. Instances of petty theft
4. Safety situations and anger management with some of our young clients

T: 778 404 1777 – FAX: 778 404 1828 • # 100 – 850 Blanshard Street • Victoria, British Columbia  
• Canada • V8W 2H2 [www.viccir.org](http://www.viccir.org)

## 5. Domestic violence situations involving parents.

For all the above-mentioned reasons, it would be most helpful if the schools can assist in the development of positive relationships between the students and the police. This way if difficulties do arise the police is regarded as a trusted, helping agent. For most of our refugee clients the police often represented terror back in their home countries and they were often the ones carrying out torture and imprisonments. Nurturing a positive relationship with the police force can work towards altering this perception, leading to a broader positive impact within our community.

We, at VICCIR, firmly believe that the police department has the capacity to provide a range of programs within schools, effectively acting as a valuable resource for teachers, youth, and parents alike. Moreover, they have the potential to actively engage in diverse communities, fostering the development and enhancement of relationships with members from various backgrounds.

These kinds of teamwork can help all our organizations to continue serving the youth and their parents together. The needs of youth out in the various communities are very high. Drug use is rampant, mental health issues are widespread, and suicidal attempts are frequent. We do need all the resources working together to assist the youth in trouble.

Taking into consideration the aforementioned factors and drawing from our experience in working with immigrant and refugee youth, VICCIR would like to advocate for School District 61 to maintain a police presence within schools. This approach is aimed at ensuring students safety, reduce the exploitation of youth, especially sexual exploitation and prevent the recruitment of youth into gangs which is a growing problem in the Greater Victoria area.

We would like to suggest creating a working group with representation from the school, the police department, and community support agencies, such as VICCIR and other like-minded organizations to meet and consult towards creating a unified vision that would satisfy all stakeholders interests, and most importantly be a benefit to our students and the community at large.

Wishing you the best for the coming school term and looking forward to continuing our work together towards improving the mental health of the refugee and immigrant students and assisting the ELL staff working with these students.

Warm regards,



Adrienne Carter, M.S.W. R.C.S.W.

Director of Services

Vancouver Island Counselling Centre for Immigrants and Refugees



August 29, 2023

Ref: 291738

Nicole Duncan, Chair  
Board of Education  
School District No. 61 (Greater Victoria)  
**Email: [nduncan@sd61.bc.ca](mailto:nduncan@sd61.bc.ca)**

Dear Nicole Duncan:

Thank you for your letter of July 14, 2023, addressed to the Honourable David Eby, Premier, the Honourable Katrine Conroy, Minister of Finance and myself, requesting additional funding for public education in the Greater Victoria School District. As Minister of Education and Child Care, I am pleased to respond on behalf of Premier Eby and Minister Conroy.

The Ministry of Education and Child Care has recently heard from several school districts that inflation is a concern with the current rate of inflation having not been experienced for decades. The Ministry is gathering information on inflationary pressures in the K–12 sector and discussions are ongoing as to the extent of the impact on operations and how it may be addressed.

According to school district financial statements, approximately 90 percent of operating costs are salaries, benefits and wage increases for teachers, support staff and exempt staff that have been funded by government. The Ministry will continue to work with the Public Sector Employers' Council and BC Public School Employers' Association to ensure that exempt staff salary and benefit increases are fully funded beyond the 2023/24 school year.

Our government has recently announced increases of approximately 9.4 percent to the per student rates for the 2023/24 school year bringing the [Operating Grants](#) to \$6.6 billion. We have also announced the [Feeding Futures](#) program which allocates \$71.5 million to public schools to address food security and nutrition for those that need it most. School District No. 61 (Greater Victoria) will receive approximately \$2.3 million through the Feeding Futures Fund in the 2023/24 school year.

.../2

Again, thank you for writing.

Sincerely,

A handwritten signature in black ink, appearing to read 'R Singh', with a horizontal line drawn underneath the signature.

Rachna Singh  
Minister

pc: Honourable David Eby, Premier  
Honourable Katrine Conroy, Minister of Finance

**From:** [Winona Waldron](#)  
**To:** [Trustees](#)  
**Cc:** [Ilda Turcotte](#)  
**Subject:** Fwd: Foundation Skills Assessment  
**Date:** Wednesday, September 6, 2023 2:20:05 PM

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CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

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CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

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Dear Trustees,  
Please see the email below requesting that the District cease with its practice of administering the harmful FSAs. My apologies on not cc'ing you on the original email.

*Winona Waldron*

First Vice-President

Greater Victoria Teachers' Association

#5-515 Dupplin Rd, Victoria, BC V8Z 1C2

office: 250-595-0181

cell: 250-858-1976



----- Forwarded message -----

From: **Winona Waldron** <[firstvp@gvta.net](mailto:firstvp@gvta.net)>  
Date: Wed, 6 Sept 2023 at 12:44  
Subject: Foundation Skills Assessment  
To: Deb Whitten <[dwhitten@sd61.bc.ca](mailto:dwhitten@sd61.bc.ca)>  
Cc: Tom Aerts <[TAerts@sd61.bc.ca](mailto:TAerts@sd61.bc.ca)>, Executive Committee <[exec@gvta.net](mailto:exec@gvta.net)>

Dear Deb,

I am writing on behalf of the Greater Victoria Teachers' Association to request that the District NOT administer the Foundation Skills Assessment to students in SD61.

The Foundation Skills Assessment doesn't help students learn or teachers teach. It provides no meaningful feedback to parents and it is making existing inequities worse. The FSA is not a reliable method of measuring an individual child's progress and was not designed for this purpose. The misuse of FSA testing results by the Fraser Institute and other corporate entities creates misleading school rankings that misrepresent the results and harm school communities. Data collected from the test is not protected from being used to rank schools. Better models of provincial assessment with protections to ensure the ethical use of students' data are possible.

The Union is calling on the District to help end this harmful practice. If the District insists on administering the FSAs, please provide the Union with the dates it will be administered.

Thank you,  
*Winona Waldron*  
First Vice-President  
Greater Victoria Teachers' Association  
#5-515 Dupplin Rd, Victoria, BC V8Z 1C2

office: 250-595-0181

cell: 250-858-1976







School Trustees, SD 61  
c/o Deb Whitten, Superintendent  
[trustees@sd61.bc.ca](mailto:trustees@sd61.bc.ca)

Dear Trustees,

The board of the Victoria Multifaith Society (VMS) would like to voice our support of Police Liaison Officers in schools in our area.

We've had the privilege of working with the police on our Learning Anti-Racism Toolkit, produced in 2021/2022. Chief Del Manak gave his advice and support to this project through an advisory committee and we subsequently offered two sessions to the Community Liaison Officers of the Saanich Police Department earlier this year.

The majority of the VMS board are members of minority communities. We believe that in order to build a strong social fabric and more unified community, all components need to be included. The Police Liaison program in schools brings police officers together with the diverse communities represented in our schools in a non-threatening manner, creating trust and positive relationships. The expectation of helpfulness that is set through the various activities (safety programs, cultural events, sporting events, etc.) is valuable for the students and the police.

In getting to know the Saanich Community Liaison officers this year we were surprised at how many officers there were, how committed they are to the program, and the degree of cultural awareness that is already embedded in their training. We were happy to add a faith-based element, and found the officers receptive, ethical, thoughtful, curious and open. They personify the type of authority figure that we would like to have as an influence in the lives of children. Thank you for your time in allowing us to contribute our voices to this important issue.

All the best,

Sheila Flood, E.D.

[Victoria Multifaith Society](http://victoriamultifaith.com)



VICTORIA  
CONFEDERATION  
OF  
PARENT ADVISORY COUNCILS  
556 BOLESKINE ROAD, VICTORIA, BC V8W 2R1  
TELEPHONE (250) 475 4193  
WWW.VCPAC.CA

Dear Families of the Greater Victoria School District,

I believe it's time to reaffirm our commitment to actively supporting Two Spirit, Lesbian, Gay, Bisexual, Transgender, Queer, Questioning, Intersex, Asexual, Pansexual and other students, educators and family members who are members of the 2SLGBTQ+ community.

Parent Advisory Councils and District Parent Advisory Councils should be unbiased in respect of race, colour, religion, politics, family status, gender, sexual orientation, sexual identity or physical or mental ability. In other words, our role is always governed by the BC Human Rights Code, and principles of equity and inclusion.

The SOGI123 curriculum resources continue to be critically important to cultivating understanding, empathy, and respect in our schools, nurturing a community where everyone feels seen, heard, and valued. When these resources were first introduced in BC schools, the BC Confederation of Parent Advisory Councils (BCCPAC) provided a fact sheet, and at that time they shared these statistics:

19% of B.C. high school students identify as gay, lesbian, bisexual, or not exclusively heterosexual.

1% of B.C. high school students identify as transgender, and 5% of Aboriginal students identify as Two-Spirit.

42% of BC LGBTQ K-12 students have been victims of cyberbullying, compared to 14% of non-LGBTQ students.

In the past year, lesbian, gay, and bisexual youth were seven times more likely to attempt suicide compared to their heterosexual counterparts (28% vs. 4%).

These are not just numbers; they represent the lived experiences of our children and youth.



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WWW.VCPAC.CA

Many parents, guardians, and staff also identify as 2SLGBTQ+. The SOGI123 curriculum resources have extended understanding and acceptance to these caring adults, bringing more safety overall to people within the education system.

I understand that you may have questions or concerns regarding the actual content of the SOGI123 curriculum resources. These resources aim to create a safe and inclusive educational environment for all. I hope this factual and transparent information will dispel any misconceptions. Your best source of information for what will be taught to your children using these or any other resources is your teacher and I would encourage you to ask them to share this content with you to alleviate any fears you may have.

Some examples of what kinds of things might be brought into classrooms as teachers use different age/grade level SOGI123 resources (also from the BCCPAC fact sheet):

#### Elementary

- K/1 Social Studies & Physical and Health Education (PHE) – Family Diversity
- K/1 Social Studies & PHE – Name Calling
- 2/3 English Language Arts & PHE – Gender Identity
- 4/5 Physical and Health Education – Gender Identity, Media and Stereotypes
- 5/6 Social Studies - LGBTQ Human Rights
- 5/6/7 Arts Education & PHE – Gender Stereotypes and Bullying



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WWW.VCPAC.CA

Link to BCCPAC information sheet:

<https://bccpac.bc.ca/upload/2017/12/2017-11-29-BCCPAC-SOGI-FAQ-for-Parents-with-References.pdf>

Link to the official website for BC educators:

<https://bc.sogieducation.org/>

On September 20th, an event has been independently organized to affirm support and solidarity with 2SLGBTQIA+ folks.

- Where? BC Legislature, 501 Belleville Street
- When? Wednesday, September 20th, 3PM – Sign making, 3:30PM-5:30PM – Action
- Who? Everyone who supports the rights of 2SLGBTQIA+ folks, come and show we stand behind them! Bring banners and signs.

As a member of the queer community, you will see me at this event, happening on my birthday! I hope that you will come if you can, and even more, I hope that you'll seek out the facts on SOGI123. These curriculum resources are just the beginning of a future where every individual is celebrated for who they are, without fear of prejudice or discrimination.

Warm regards,

Tracy Humphreys  
President, Victoria Confederation of Parent Advisory Councils

# Board of Education

*Chair: Nicole Duncan Vice-Chair: Karin Kwan*

*Trustees: Natalie Baillaut, Angela Carmichael, Mavis David,  
Derek Gagnon, Emily Mahbobi,  
Diane McNally, Rob Paynter*

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TO: Board of Education  
FROM: Trustee Duncan  
RE: Chair's Report  
DATE: September 25, 2023

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## Activities on behalf of the Board:

1. Weekly Chair/Superintendent agenda planning meetings to set the agendas for our meetings. Bi-weekly check in/signing meeting with Superintendent and Secretary Treasurer.
2. Following the Board's SPLO program decision both the Board and the Superintendent worked throughout the summer to ensure that appropriate processes and services are in place to serve the needs of students.
3. BCSTA Board Chair's Call- The Honourable Minister Singh provided remarks including an overview of the Ministry's focus over the coming months. Board Chairs received updates regarding the Day of Advocacy planned for October 19, 2023 in Victoria, the new BCSTA Improving Student Outcomes Guide, upcoming changes to the BCSTA Portal, and a reminder that the BCSTA Motions Database is a useful resource for Trustees. BCSTA is also planning a number of virtual Trustee Orientation sessions.
4. Completed communications on behalf of the Board over the summer to request additional funding and support, and to request that the province commission research into the impacts of SPLO programs on students.
5. BCSTA Capital Working Group met to discuss potential recommendations and topics for further development.
6. Budget planning is already underway. In early October the Board and SLT will gather to discuss the budget process this year. Our intention is to start planning for the 2024-25 budget alongside members of our learning community as early as possible. Stay tuned!

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

One *Learning* Community

**Acknowledgement:** The National Day for Truth and Reconciliation on September 30<sup>th</sup> is an important day of remembrance to acknowledge and to honour the children who never returned home and Survivors of residential schools, as well as their families and communities. It is a day to continue learning about the Truth and Reconciliation Commission's Calls to Action and our roles and responsibilities towards truth and reconciliation as members of our learning community. The day is part of a larger national conversation about the history of colonization and the ongoing impacts of systemic inequalities (including in education) that continue to marginalize Indigenous Peoples in Canada.

**Reminders:** The deadline for expressing interest in participating in the SD61 **Accessibility Advisory Group** is **September 30, 2023**. Further information including the application **to apply to participate** in the work of the Advisory Group is available via the following url: <https://www.sd61.bc.ca/our-district/sd-61-accessibility-act/>.

Under the Accessible British Columbia Act, SD61 is required to form an Accessibility Advisory Group, effective September 2023 and throughout the 2023-24 school year. The role of the advisory group is to advise the school district about the development of our Accessibility Plan which includes identifying, preventing, and removing barriers to accessibility that people with disabilities face within the school district.

**The Public Interest Disclosure Act (PIDA)** will come into force for all school districts on **December 1, 2023**. You can access our school district's Policy 8400 Whistleblower Protection via the following url: <https://www.sd61.bc.ca/our-district/documents/name/policy-8400-whistleblower/>.

The deadline to submit motions for October's meeting of **BCSTA Provincial Council** is **September 20, 2023**.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

One *Learning* Community





August 1, 2023

Ref: 291307

Nicole Duncan, Board Chair  
School District No. 61 (Greater Victoria)  
**Email:** [nduncan@sd61.bc.ca](mailto:nduncan@sd61.bc.ca)

**RE: School Trustee Codes of Conduct Criteria**

Dear Nicole Duncan:

The Ministry of Education and Child Care and the BC School Trustees Association (BCSTA), in partnership with a sector advisory committee,<sup>18</sup> has co-developed voluntary provincial criteria for school trustee codes of conduct. The intent of this project is to provide trustees with clarity on their roles and responsibilities respecting conduct. Codes of conduct can assist boards to focus on their core responsibilities to deliver educational programs and to support safe and inclusive schools and workplaces.

In the June 2, 2023, DM Bulletin, the Ministry and the BCSTA released the following [criteria](#) for school trustees codes of conduct:

- o Emphasis on student achievement, equity, and well-being;
- o Alignment with BCSTA's six principles/standards (integrity, respect, confidentiality, responsibility, conflict of interest and relationships);
- o Alignment with existing provincial and federal legislation (i.e., *Criminal Code*, *BC Human Rights Code*, *Freedom of Information and Protection of Privacy Act*, *School Act*, *Workers' Compensation Act*);
- o Provisions on:
  - Respectful workplaces & relationships with others;
  - Anti-racism, reconciliation & relations with local First Nations;
  - Acceptable use of social media;
- o Policies and procedures for breaches and sanctions with public accountability;
- o Mechanisms to regularly review and affirm the code;
- o Board training, including with trustee onboarding; and
- o Plain language.

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<sup>18</sup> The Committee includes representatives from the Ministry, BCSTA, the BC Association of School Business Officials (BCASBO), the BC Public School Employers' Association (BCPSEA), the BC School Superintendents Association (BCSSA), and the First Nations Education Steering Committee (FNESC).



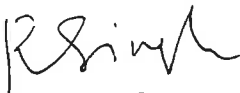
To support boards and senior district staff in revising their codes over the 2023/24 school year, a guidelines document and training supports are available [here](#).

Furthermore, a scan of all BC boards' codes of conduct has been completed to better understand and support individual boards in revising their codes of conduct. Based on the scan, the School District No. 61 (Greater Victoria) Board has been identified as not having a code with a breaches and sanctions component. I recommend working with your board to review and update the code with the new provincial criteria. If the board would like to collaborate on or receive support updating the code of conduct or developing a breaches and sanctions component, or if you have any questions or updates on the criteria, please contact the Ministry of Education and Child Care by email at [EDUC.Governance.Legislation@gov.bc.ca](mailto:EDUC.Governance.Legislation@gov.bc.ca).

The Ministry and the BCSTA are requesting that boards submit their revised codes to [EDUC.Governance.Legislation@gov.bc.ca](mailto:EDUC.Governance.Legislation@gov.bc.ca) by April 30, 2024.

We look forward to working in partnership with the School District No. 61 (Greater Victoria) to continue to support student achievement, equity, and well-being.

Sincerely,



Rachna Singh  
Minister

Attachments: School Trustees Codes of Conduct: Provincial Criteria Guidelines

pc: Christina Zacharuk, Deputy Minister  
Cloe Nicholls, Assistant Deputy Minister  
Suzanne Hoffman, CEO, BC School Trustees Association  
Carolyn Broady, President, BC School Trustees Association  
Deb Whitten, Superintendent, School District No. 61 (Greater Victoria)



# SCHOOL TRUSTEES CODES OF CONDUCT: PROVINCIAL CRITERIA GUIDELINES

## CONTEXT

### PURPOSE

The purpose of this document is to set out best practices and provide guidelines for the voluntary development or refinement of a board of education's ('board') school trustee ('trustee') code of conduct.

This document is meant to be a resource to assist boards in the review of their trustee code of conduct and related policies and processes. The criteria outlined below will help set a common approach and ensure boards can focus on their core responsibilities to deliver an educational program and to support safe and inclusive schools and workplaces.

This document was developed in collaboration between the Ministry of Education and Child Care and the BC School Trustees Association. Its content is based on extensive research including a literature review, a cross-jurisdictional scan, interviews with experts, and learnings from other sectors. This document is not intended as legal advice and should not be relied upon for that purpose. Boards are responsible for developing codes of conduct in their respective districts. Boards are encouraged to seek independent legal advice and/or support from other sources, should circumstances warrant.

What is a code of conduct? Codes, or Standards of Conduct:

- Ensure values that guide ethical behaviour and norms for trustee relationships;
- Promote awareness regarding trustee roles and responsibilities; and
- Encourage respect for divergent views so that boards can focus on student achievement, equity and well-being.

## CRITERIA OVERVIEW

The Ministry of Education and Child Care ('the Ministry' or 'ECC'), together with the BC School Trustees Association ('BCSTA') and education partners and rightsholders, have developed the following criteria for codes of conduct for school trustees. The code of conduct criteria is meant to support boards by providing trustees with a clear understanding of roles and expectations on conduct, as well as approaches to investigate breaches of conduct, determine consequences, and restore relationships. It will help ensure boards have the necessary tools and resources to focus decisions on the best interest of students.

It is highly recommended that boards work together with district senior staff to review their codes of conduct to ensure there is:

- ✓ Emphasis on student achievement, equity and well-being;
- ✓ Alignment with BCSTA's principles/standards for codes of conduct:
  - Confidentiality, [addressing] conflicts of interest, integrity, relationships, respect, and responsibility;
- ✓ Alignment with existing provincial and federal legislation;
- ✓ Provisions on:
  - Respectful workplaces & relationships with others;
  - Anti-racism, reconciliation & relations with local First Nations;
  - Acceptable use of social media;
- ✓ Policies and procedures for breaches and sanctions with public accountability;
- ✓ Mechanisms to regularly review and affirm the code;
- ✓ Board training, including with trustee onboarding; and
- ✓ The incorporation of plain language.

## CRITERIA GUIDELINES

Together with education partners and rightsholders,<sup>1</sup> the Ministry and the BCSTA have applied research, legal findings, and expert insights to develop the following criteria for province-wide standards for codes of conduct. It is strongly recommended that boards work collaboratively to discuss and develop and/or refine their codes of conduct. The discussions arising from the review process at the board and district senior staff level will be as important as the updates that the board will make to its code of conduct.

The BCSTA and ECC extend appreciation to the boards identified in the following section for allowing excerpts of their policies and guidelines to be used throughout this document.

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### EMPHASIS ON STUDENT ACHIEVEMENT, EQUITY AND WELL-BEING

Under the *School Act*, a board of education is responsible, collectively, for the improvement of student achievement in their district. For example, boards may wish to include statements such as:

*"Trustees make decisions in terms of the educational welfare of children/students and strive for public schools that will meet the needs of all students."*

*-- SD 73, Kamloops-Thompson*

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<sup>1</sup> The Ministry and BCSTA worked with an advisory committee (including the First Nations Education Steering Committee (FNESC), BC Public School Employers' Association (BCPSEA), BC School Superintendents Association (BCSSA), and BC Association of School Business Officials (BCASBO).

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## ALIGNMENT WITH BCSTA'S CORE VALUES

The BCSTA and best practices from other jurisdictions and organizations recommend that codes of conduct reflect the principles/standards of confidentiality, [addressing] conflict of interest, integrity, relationships, respect and responsibilities. These standards or principles are interrelated. Boards may integrate these throughout codes and/or combine them with other relevant criteria and provisions.

### CONFIDENTIALITY

This commonly covers issues around trustees maintaining confidentiality, including of information discussed in closed sessions. Boards may wish to include provisions such as:

*"Trustees shall preserve the confidentiality of information discussed at closed school board or committee meetings and shall not release privileged information in any format to the public until the Board has done so in an official capacity."*

-- SD 44, North Vancouver

### CONFLICTS OF INTEREST

The *School Act* requires trustees to voluntarily and immediately declare any pecuniary conflict of interest (direct, indirect or deemed) in matters before the board or a committee of the board. Boards may wish to reference these requirements in their codes of conduct with relevant provisions, such as:

*"As a trustee, I will not use my role as Trustee for my own personal advantage or for the advantage of my friends, supporters, or business. If I become aware that I am in a position that creates a conflict of interest (direct, indirect; statutory or common law), I will declare the nature and extent of the conflict at a meeting of the Board of Education and abstain from deliberating or voting on the issue giving rise to the conflict."*

-- SD 6 Rocky Mountain

### INTEGRITY

Integrity includes reference to other criteria such as being student-centered and referencing applicable legislation. Integrity may also include:

- Trustees making all decisions based on available facts and their independent judgment and refusing to surrender that judgment to individuals or special interest groups; and
- Trustees acting with the highest standards of professional integrity and in a manner that inspires public confidence in the board.

Boards may wish to directly reference integrity in their codes of conduct provisions:

*"Board members will do everything possible to maintain the integrity, confidence, and dignity of the office of School Trustee."*

-- SD 35, Langley

## RELATIONSHIPS

Relationships include those with other trustees, with district staff, and with all members of an educational community. This includes working respectfully with others, recognizing the importance of good relationships to boards' core responsibilities to deliver educational programs and support safe and inclusive schools and workplaces. Boards may wish to include reference to the principle of relationships:

*"Trustees shall work with fellow board members in a spirit of harmony and cooperation and be respectful of differences of opinion. Trustees shall refrain from making discrediting comments about others, engaging in unwarranted criticism, or taking private action that could compromise the integrity or authority of the Board."*

-- SD 44, North Vancouver

## RESPECT

Respect includes reference to criteria on provisions for respectful workplaces and relationships with others, and anti-racism, reconciliation, and relations with local First Nations. This also includes respecting differing views and being prepared for board meetings and committee work. Boards may wish to emphasize respect in their codes of conduct:

*"Trustees shall represent the Board in all Board-related matters with proper decorum and respect for others."*

-- SD 63, Saanich

## RESPONSIBILITY

In addition to the other responsibilities referenced in the provincial criteria, responsibility also includes upholding board decisions and ensuring effective stewardship of board resources in the best interests of students. Boards may wish to directly include provisions on responsibility such as:

*"I will recognize that, although I am elected from a particular area of the District, my responsibility is to ensure that decisions are made in the best interests of the District as a whole."*

-- SD 6, Rocky Mountain

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## ALIGNMENT WITH EXISTING PROVINCIAL AND FEDERAL LEGISLATION

Boards and trustees have legal responsibilities as set out in the *School Act* and under common law. Additionally, boards and trustees are subject to, and must comply with, all applicable provincial and federal laws. This includes the *Criminal Code*, *Freedom of Information and Protection of Privacy Act*, *Human Rights Code*, *Workers' Compensation Act*, and other applicable legislation. Boards may wish to include relevant provisions such as:

*"Trustees shall abide by the policies of the Board, all applicable legislation and regulations, in particular the School Act and the Oath of Office."*

-- SD 63, Saanich

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## PROVISIONS ON:

### RESPECTFUL WORKPLACES & RELATIONSHIPS WITH OTHERS

In addition to the guidance on the principles of respect and relationships, this provision relates to compliance with the Human Rights Code and the *Workers' Compensation Act*. As the employer, boards must work with staff, students, and communities abiding by applicable legislation, and supporting safe, inclusive workplaces and communities. Boards may wish to include provisions such as:

*"This commitment includes... appropriate decorum in individual and group behaviour and fair and respectful treatment of students, parents, staff, members of the community and other Board members."*

-- SD 35, Langley

### ANTI-RACISM, RECONCILIATION & RELATIONS WITH LOCAL FIRST NATIONS

Boards have an important role in addressing systemic racism and promoting an active culture of anti-racism in schools. To uphold the Human Rights Code and support safe, inclusive educational communities, boards may wish to integrate the principles from the *Declaration on the Rights of Indigenous Peoples Act* and the Ministry's K-12 [Anti-Racism Action Plan](#) into their codes through provisions such as:

*"Trustees will recognize their duty to represent and advocate for the best interests of learners in the community, including Indigenous communities and First Nations on whose traditional territories our schools operate."*

-- SD 37, Delta

### ACCEPTABLE USE OF SOCIAL MEDIA

Boards may wish to directly include provisions on acceptable use of social media (including confidentiality, respect, conflict of interest) or reference their communications policy in their code of conduct. Provisions could include:

*“The Board of Education remains committed to responsible digital citizenship and to minimizing the risks associated with the use of electronic communications systems and access to social media.”*

*-- SD 6, Rocky Mountain*

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## **POLICIES AND PROCEDURES FOR BREACHES AND SANCTIONS, PUBLIC ACCOUNTABILITY**

Misconduct and breaches may affect boards' abilities to deliver on their core responsibilities to offer an educational program and their ability to support safe and inclusive schools and workplaces. It is best to ensure boards take a proactive approach by establishing policies outlining processes to address breaches as well as steps to restore relationships after the occurrence of a breach.

When there are issues with misconduct, it is best to develop solutions to resolve issues early and with measures that are commensurate with the underlying factual context. When appropriate, boards could also take an incremental approach (i.e., having informal complaint processes and mediated conversations before a formal complaint process is triggered). A board may wish to seek legal advice depending on the nature of the complaint.

If proactive measures do not result in changed behaviour, disciplinary measures for breaches may be imposed in a remedial and restorative manner, reflecting the seriousness of the breach. These measures may include the offending trustee:

- Writing a letter of apology;
- Participating in a restorative justice process;
- Participating in specific training, coaching, or counselling as directed by the board;
- Being subject to a motion of censure passed by a majority of the voting trustees at a closed (i.e., in-camera) board meeting; or
- Being removed from one, some, or all board committees or other appointments by a majority of voting trustees at an in-camera board meeting.<sup>2</sup>
  - It is important to note that, except as expressly permitted by the *School Act*, a board's authority does not extend so far as to effectively remove a trustee from their elected office.

The board may, at its discretion and by resolution of the voting trustees, make public the outcome(s) of the official complaint process if the board considers this reasonable and appropriate. However, the board should be careful to avoid disclosing details that identify third parties or disclose confidential information. The board must comply with its obligations to protect the privacy of others under the *School Act* and the *Freedom of Information and Protection of Privacy Act*.

Boards should act in accordance with principles of administrative fairness, which includes avoiding bias (including the perception of bias). The Ombudsperson's Office has developed the [Complaint Handling](#)

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<sup>2</sup> The imposition of a disciplinary measure barring a trustee from attending all, or part of, a board meeting shall be deemed to be the authorization for the trustee to be absent from the meeting, and therefore not in violation of the *School Act* regarding absences from meetings.

[Guide](#) as a resource on the topic of fairness. Furthermore, the [Public Authority Consultation and Training Team](#) in the Ombudsperson's Office is available to provide support to public bodies, including boards of education, to ensure they incorporate and reflect administrative fairness principles. Boards may also contact the BCSTA for resources.

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## MECHANISMS TO REGULARLY REVIEW AND AFFIRM THE CODE

Effective codes are living documents that are strengthened through regular review and affirmation. Boards may wish to include requirements such as:

*"The Board shall review this policy within six months of the Inaugural Board Meeting."*

-- SD 44, North Vancouver

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## BOARD TRAINING, INCLUDING WITH TRUSTEE ONBOARDING

In addition to regular review and affirmation, board training strengthens the effectiveness and usefulness of codes of conduct. Boards may wish to include training provisions in their codes of conduct, such as:

*"Trustees will endeavour to take advantage of educational conferences, workshops, and training sessions made available by local or provincial affiliations. Through participating in professional development opportunities, Trustees can enhance their knowledge of Trustee roles and responsibilities and become acquainted with current educational topics and trends."*

-- SD 44, North Vancouver

The BCSTA provides sessions on governance and codes of conduct, and will also offer requested assistance or advice to boards. Please contact the BCSTA directly for support.

In addition, the Ministry and BCSTA have developed an onboarding approach to support trustees in their role. This training includes sessions on six key areas: Governance, Legislation, Roles and Responsibilities; Relations with First Nations; Working with People; Values-Based, Evidence-Informed Decision Making; Planning for Student Success; and Financial and Resource Management. Boards and trustees can find more information on BCSTA's HUB, in the [Virtual Orientations section](#).

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## PLAIN LANGUAGE

When revising a code of conduct, boards may wish to promote accessibility by presenting information in clear, understandable language. In addition to defining certain terms and refraining from using jargon, some boards have also written their codes with plain language and "I" statements. For example:

*"I will do my best to protect, conserve, and advance public education, giving to the children of this District educational facilities and services that are as complete as it is possible to provide."*

-- SD 6, Rocky Mountain

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To support the principles underpinning codes of conduct and to promote consistency in the application of codes across the province, the Ministry and BCSTA encourage all boards to review their codes of conduct in accordance with these criteria guidelines. Please submit your updated codes to [EDUC.Governance.Legislation@gov.bc.ca](mailto:EDUC.Governance.Legislation@gov.bc.ca) by **April 30, 2024**.

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## APPENDIX A: CODES OF CONDUCT

School District	Code of Conduct <sup>3</sup>	Updated
SD05 Southeast Kootenay	<a href="#">Policy 4 - Trustee Code of Conduct</a>	2021/08
SD06 Rocky Mountain	<a href="#">Policy 1500 - Trustee Role, Responsibility and Code of Ethics</a>	2021/11
SD08 Kootenay Lake	<a href="#">Policy 130: Trustee Code of Professional and Ethical Conduct</a>	2023/01
SD10 Arrow Lakes	<a href="#">Policy 120 – Governance (Section 4.0 Board of Education Code of Conduct)</a>	2017/05
SD19 Revelstoke	<a href="#">Policy 2.2 - Composition, Roles and Conduct</a>	2014/10
SD20 Kootenay-Columbia	<a href="#">Policy 5.12 - Trustee Code of Conduct</a>	2018/01
SD22 Vernon	<a href="#">Policy 130 - Trustee Code of Ethics and Conduct</a>	2022/09
SD23 Central Okanagan	<a href="#">125 - Trustee Code of Ethics</a>	2021/09
SD27 Cariboo-Chilcotin	<a href="#">Policy 130 – Trustee Code of Conduct</a>	2019/11
SD28 Quesnel	<a href="#">Policy 107 - Trustee Code of Ethics</a>	2023/01
SD33 Chilliwack	<a href="#">130 - Trustee Code of Conduct</a> Separate Policy – <a href="#">131 Trustee Conflict of Interest</a>	2022/03
SD35 Langley	<a href="#">Policy 4 - Trustee Code of Conduct</a>	2020/12
SD34 Abbotsford	<a href="#">Policy 6 – Trustee Code of Ethics</a>	2013/10
SD36 Surrey	<a href="#">Policy 2100 - Trustee Code of Conduct</a>	2018/01
SD37 Delta	<a href="#">Policy 4 - Trustee Code of Conduct</a>	2022/06
SD38 Richmond	<a href="#">Policy 200 – Trustee Role, Responsibilities and Code of Ethics</a>	2008/09
SD39 Vancouver	<a href="#">Policy 4 - Trustee Code of Conduct</a>	2021/12
SD40 New Westminster	<a href="#">Policy 4 - Trustee Code of Conduct</a>	2017/05
SD41 Burnaby	<a href="#">Policy 1.05 Trustee Code of Conduct and Ethics</a>	2021/04
SD42 Maple Ridge-Pitt Meadows	<a href="#">Policy 2919 - Trustees' Code of Conduct</a>	2019/12
SD43 Coquitlam	<a href="#">Policy 4 - Trustee Code of Ethics</a>	2019/02
SD44 North Vancouver	<a href="#">Policy 108 - Trustee Code of Ethics</a>	2018/09
SD45 West Vancouver	<a href="#">Policy 108 – Trustee Code of Ethics</a>	2022/06
SD46 Sunshine Coast	<a href="#">Policy 3 – Role of Trustee</a>	2022/10

<sup>3</sup> Generally captured as policy. As per [SD 20](#), policies are statements of principle whereas bylaws are legally enforceable resolutions of the board.

School District	Code of Conduct <sup>3</sup>	Updated
SD47 Powell River	<a href="#">Policy 4: Trustee Code of Conduct</a>	2022/05
SD48 Sea to Sky	<a href="#">Policy 204 - Trustee Code of Conduct</a>	2022/03
SD49 Central Coast	<a href="#">Policy 120: Trustee Code of Conduct</a>	2018/04
SD50 Haida Gwaii	<a href="#">Policy 2.0 - Governance</a>	2018/09
SD51 Boundary	<a href="#">Policy 1110 - Trustee Code of Ethics</a>	2018/03
SD52 Prince Rupert	<a href="#">6140 - Role of the Trustee and Trustee Code of Conduct Policy</a>	2020/10
SD53 Okanagan Similkameen	<a href="#">Policy A-4 - Trustee Code of Conduct</a>	2019/10
SD54 Bulkley Valley	<a href="#">Policy 1.180 - Trustee Code of Conduct</a>	2021/04
SD57 Prince George	<a href="#">Policy 4 – Trustee Code of Conduct</a>	2022/06
SD58 Nicola-Similkameen	<a href="#">Policy 205.3 - Trustee Code of Ethics and Conduct</a>	2020/01
SD59 Peace River South	<a href="#">Policy 2150 – Roles and Responsibilities of the Board</a>	2020/01
SD60 Peace River North	<a href="#">Policy 1001 - Roles and Responsibilities of the Board and Trustees</a>	2021/08
SD61 Greater Victoria	<a href="#">Policy 8251 - Trustees' Code of Conduct</a>	2022/05
SD62 Sooke	<a href="#">Policy A-105 – Trustee Code of Conduct</a>	2021/01
SD63 Saanich	<a href="#">Policy 13 – Trustee Code of Conduct</a>	2020/11
SD64 Gulf Islands	<a href="#">Policy 107 - Trustee Code of Conduct</a>	2018/06
SD67 Okanagan Skaha	<a href="#">Policy 4 - Trustee Code of Conduct</a>	2019/11
SD68 Nanaimo-Ladysmith	<a href="#">Policy 2.3 - Code of Conduct</a>	2012/12
SD69 Qualicum	<a href="#">Trustee Code of Ethics</a> included in Trustee Handbook (and <a href="#">Bylaw</a> )	2022/09
SD70 Pacific Rim	<a href="#">Policy 112 - School Trustee Code of Conduct</a>	2022/10
SD71 Comox Valley	<a href="#">Policy 4 – Trustee Code of Conduct</a>	2023/03
SD72 Campbell River	<a href="#">Board Governance Policy 7 – Trustee Code of Conduct</a>	2017/10
SD73 Kamloops/ Thompson	<a href="#">Policy 4 - Trustee Code of Conduct</a>	2019/06
SD74 Gold Trail	<a href="#">Policy 1.100 Trustee Code of Conduct</a>	2022/10
SD75 Mission	<a href="#">Policy 1.2 Trustee Code of Ethical Conduct</a>	2022/06
SD78 Fraser-Cascade	<a href="#">Bylaw 17 - Trustee Code of Conduct</a> ; Conflict of interest in stand alone <a href="#">Bylaw #7</a>	2018/03
SD79 Cowichan Valley	<a href="#">Policy 4 – Trustee Code of Conduct</a>	2018/09

School District	Code of Conduct <sup>3</sup>	Updated
SD81 Fort Nelson	<a href="#">Policy 1111 - Trustee Code of Ethics; Policy 1112 – Expectations of Trustees</a>	2015/03
SD82 Coast Mountains	<a href="#">Policy 5010 - Trustee Code of Ethics</a>	2021/12
SD83 North Okanagan-Shuswap	<a href="#">Policy 133 - Trustee Code of Conduct</a>	2022/04
SD84 Vancouver Island West	<a href="#">Policy 4 - Trustee Code of Ethics</a>	2022/6
SD85 Vancouver Island North	<a href="#">Policy 1-03 - Trustee Code of Conduct Sanctions</a>	2021/05
SD87 Stikine	<a href="#">Policy 3 – Role of Board – District Expectations - Trustees</a>	2009/06
SD91 Nechako Lake	<a href="#">Policy 200.2 - Trustee Code of Conduct</a>	2022/09
SD92 Nisga'a	<a href="#">Policy 4 - Trustee Code of Conduct</a>	2020/12
SD93 CSF	<a href="#">Code of Ethics</a>	2018/06

## APPENDIX B: FURTHER RESOURCES

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

*Chair: Nicole Duncan Vice-Chair: Karin Kwan*  
*Trustees: Natalie Baillaut, Angela Carmichael, Mavis David,*  
*Derek Gagnon, Emily Mahbobi, Diane McNally, Rob Paynter*

8 August, 2023

Honourable Rachna Singh  
Minister of Education and Child Care  
PO Box 9045 Stn Prov Govt  
Victoria, BC V8W 9E2  
[ecc.minister@gov.bc.ca](mailto:ecc.minister@gov.bc.ca)

Honourable Mike Farnworth  
Minister of Public Safety and Solicitor General  
PO Box 9010 Stn Prov Govt  
Victoria, BC V8W 9E2  
[PSSG.Minister@gov.bc.ca](mailto:PSSG.Minister@gov.bc.ca)

**ATTENTION:** Honourable Rachna Singh, Minister of Education and Child Care  
Honourable Mike Farnworth, Minister of Public Safety and Solicitor General

Dear Minister Singh, and Minister of Public Safety and Solicitor General Farnworth:

**RE: Research into SPLO Program Impacts**

The Board of Education of School District No.61 (Greater Victoria) unanimously passed the following motion:

*That the Board of Education of School District No. 61 (Greater Victoria) direct the Board Chair to write to the Minister of Education and Child Care and the Minister of Public Safety and Solicitor General urging them to immediately commission research into the impacts of SPLO programs on K-12 students in BC.*

We know that there has been limited research into the impacts of School Police Liaison Officer (SPLO) programs on K-12 students in British Columbia or other jurisdictions across Canada. Last year the Human Rights Commissioner of British Columbia wrote to Boards of Education highlighting the need for research conducted in British Columbia that centers on the experience of racialized youth and other marginalized students using high quality evaluation strategies. The Human Rights Commissioner's Office recently funded research on the state of school liaison officer programs in Canada conducted by Dr. Kanika Samuels-Wortley, assistant professor with the Institute of Criminology and Criminal Justice at Carleton University. According to Dr. Samuels-Wortley's findings the research across jurisdictions suggest that students generally feel safe at school regardless of whether a SPLO is in their school, and some of the most

methodologically sound research concludes that there is no evidence to support the idea that SPLO programs make schools safer.

Canadian research tends to focus on the perspectives of police rather than K-12 students. Dr. Samuels-Wortley's research revealed no peer-reviewed studies exploring the impacts of SPLO programs on marginalized students. We need to understand the impacts of SPLO programs on racialized and other marginalized youth including 2SLGBTQIA+ students and students with disabilities. With limited local school district resources available to carry out methodologically sound research, our school district's SPLO program survey was of limited methodological and empirical value. Most of the respondents identified as White (69%) and most of these respondents were parents of elementary aged children without any direct interaction with SPLOs. Further, since 2018 our school district has not had SPLOs in schools located in Victoria and Esquimalt.

Research conducted in other jurisdictions such as the United States reveals that SPLOs make marginalized students feel less safe at school, and that SPLOs discipline Black students and students with disabilities at disproportionately high rates in the United States. With a lack of disaggregated data available in British Columbia, it is unclear whether this is true of police in British Columbia. However, in November 2021, the Human Rights Commissioner of British Columbia published [Equity is Safer: Human Rights considerations for policing reform in British Columbia](#) which was submitted to the Special Committee on Reforming the Police Act of the Legislature of British Columbia. We would highlight that the Human Rights Commissioner points to a number of concerns such as a trend of over policing of racialized people in British Columbia, including being "either grossly or significantly overrepresented in arrest/chargeable incident statistics", and in some police jurisdictions in British Columbia racialized people are significantly overrepresented in police interactions involving people experiencing mental health issues.

Out of respect for the well-being and the rights of all students attending K-12 schools in British Columbia we urge you to immediately commission research into the impacts of SPLO programs on students in British Columbia. We trust you will also see the importance of commissioning research into the impacts of SPLO programs on K-12 students in British Columbia, with a particular emphasis on the experience of marginalized students. We appreciate you taking time to consider our request and we would be pleased to discuss these matters at your convenience.

Yours sincerely,



Nicole Duncan  
Chair, Board of Education  
School District No. 61 (Greater Victoria)



cc: Board of Education, School District No. 61  
Deb Whitten, Superintendent, School District No. 61  
Katrina Stride, Secretary-Treasurer, School District No. 61  
Jane Massy, President, CUPE 947, School District No. 61  
Paul Knapik, President, CUPE 382, School District No. 61  
Ilda Turcotte, President, Greater Victoria Teachers' Association  
Tracy Humphreys, President, Victoria Confederation of Parent Advisory Councils, School District No. 61  
Jeanette Alexander, President, Allied Specialists' Association, School District No. 61  
Brenna O'Connor, President, Victoria Principals and Vice-Principals Association, School District No. 61  
Kasari Govender, Human Rights Commissioner of British Columbia

## September 2023

September 5: Schools Open

September 22: Non-Instructional Day

September 30: National Day for Truth and Reconciliation (schools are closed October 2)

### Strategic Direction and Learning

- Enhancing Student Learning Annual Report 2023-2024
- Policy Sub-Committee: Review Trustees' Code of Conduct (Policy 8251)
- Receive Board Annual Work Plan 2023-2024
- Approve 2024-25 Budget Process and Timeline
- Recognize Orange Shirt Day – September 30 (events take place during the week of September 25)

### System Planning and Performance Monitoring

- Anaphylactic Aggregate Report
- Monthly Capital Projects Update
- Monthly Facilities Report
- Monthly Financial Report and Budget Change Report

### External Compliance and Accountability

- Approve 2023 Executive Compensation Disclosure for October 6 submission to Public Sector Employer's Council (PSEC)
- Review the Audit Findings Report [Management Response Letter, if any]
- Approve the 2022-2023 Audited Financial Statements for September 30 submission to the Ministry of Education and Child Care
- Approve the 2022-2023 Statement of Financial Information (SOFI) Report for submission to the Ministry of Education and Child Care
- Approve 2022-2023 Operating Surplus Appropriation (part of Audited Financial Statements)
- Ombudsperson Quarterly Report
- Approve the 2022-2023 Financial Statement Discussion and Analysis Report
- Approve the 2022-2023 Multi-Year Financial Report

### Engagement with Stakeholders and Public Recognition Events

- Welcome Letter to Employees, Parents and Community

SEPTEMBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

	Education Policy and Directions Committee Meeting
	Operations Policy and Planning Committee Meeting
	Board of Education Meeting
1	Ed/Opps Combined Meeting = Green Box with Orange Number
	PROD Day
	Stat Holiday
	Winter Break / Spring Break

	Administrators Meeting
	DLT Meeting
	Level Meeting
	District Leadership Development Program P Year 1-3
	District Leadership Development Program VP Year 1-3
1	Emergent Meeting = Bright Green Box with Blue Number
	JCCI Meeting (SBO or GVTA)
	Team Meeting SLT/District Team
	Joint Committee Meetings Tom
	Professional Relations Committee (PRC)

## October 2023

October 20: Non-Instructional Day

October 20-21: BCSTA Fall Provincial Council

### Board Working Session: LEAs

#### Strategic Direction and Learning

- Enhancing Student Learning and School Goals
- Receive Preliminary Enrollment and Analysis Projections vs. Actual
- International Student Program Annual report

#### System Planning and Performance Monitoring

- Human Resources Update: e.g. COR Audit, Hires, Staffing
- Occupational Health & Safety Annual Report
- Monthly Capital Projects Update
- Monthly Facilities Report
- Monthly Financial Report and Budget Change Report

#### External Compliance and Accountability

- 2023-2024 Student Enrolment Capacity and Funding Update

#### Advocacy for Public Education and Provincial Liaison

- Attend BCSTA Fall Provincial Council
- Partners-Liaison Meeting

OCTOBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

	Education Policy and Directions Committee Meeting
	Operations Policy and Planning Committee Meeting
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1	Ed/Opps Combined Meeting = Green Box with Orange Number
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	District Leadership Development Program P Year 1-3
	District Leadership Development Program VP Year 1-3
1	Emergent Meeting = Bright Green Box with Blue Number
	JCCI Meeting (SBO or GVTA)
	Team Meeting SLT/District Team
	Joint Committee Meetings Tom
	Professional Relations Committee (PRC)



**The Board of Education of School District No. 61 (Greater Victoria)**  
**Education Policy and Directions Committee Meeting**  
**REGULAR MINUTES**  
**Monday, September 11, 2023, 7:00 p.m.**

Trustees Present: **Education Policy and Directions members:** Nicole Duncan (Chair), Natalie Baillaut, Mavis David, Diane McNally

**Operations Policy and Planning members:** Nicole Duncan, Rob Paynter, Karin Kwan, Derek Gagnon

Trustee Regrets: Angela Carmichael, Emily Mahbobi

Administration: Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Harold Caldwell, Deputy Superintendent, Tom Aerts, Associate Superintendent, Andy Canty, Director, Information Technology for Learning, Dr. Jeff Davis, Director of International Student Program

Partners: Nyssa Temmel, VCPAC, Jane Massy, CUPE 947, Lena Palermo, GVTA, Sarah Winkler, VPVPA

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**A. COMMENCEMENT OF MEETING**

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

**A.1. Acknowledgement of Traditional Territories**

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

**A.2. Approval of the Agenda**

**Moved by** Trustee David

That the September 11, 2023 agenda be approved.

**Motion Carried Unanimously**

### **A.3. Approval of the Minutes**

**Moved by** Trustee Baillaut

That the June 5, 2023 Education Policy and Directions Committee meeting minutes, be approved.

For: Baillaut, David, Duncan

Abstain: McNally

**Motion Carried (3 to 1)**

### **A.4. Business Arising from Minutes**

None.

## **B. PRESENTATIONS TO THE COMMITTEE**

None.

## **C. NEW BUSINESS**

**C.1.** Superintendent Whitten presented the Parent Education Fund 2022-2023 Update as well as the Parent Education Fund for the 2023-2024 school year.

**C.2.** Superintendent Whitten presented the Anaphylaxis Aggregate Report 2022-2023.

Questions of clarification were asked.

**C.3.** Superintendent Whitten, Deputy Superintendent Caldwell, and Associate Superintendent Aerts presented the Draft Enhancing Student Learning Report (ESLR) 2023-2024.

Questions of clarification were asked and feedback on the report was provided.

**C.4.** Deputy Superintendent Caldwell provided the Overview of Ed Policy Presentations for 2023-2024.

### **C.5. New Policy 5150 Sanctuary Schools**

Trustees, partners, and staff discussed the Policy.

**Moved by** Trustee McNally

That the Board of Education of School District No. 61 (Greater Victoria) approve new Policy 5150 Sanctuary Schools.

**Moved by** Trustee McNally

That the Board of Education of School District No. 61 (Greater Victoria) approve new Regulation 5150 Sanctuary Schools at the September 25, 2023 Board of Education meeting.

**Motion Carried Unanimously**

**C.6. New Policy XXXX International Student Enrollment**

Chair Duncan stated that the Policy Sub Committee did not come to consensus on the Draft New Policy XXXX International Student Enrollment and are now seeking direction as per Board motion on next steps.

**Amendment 1**

**Moved by** Trustee Duncan

That the Board of Education of School District No. 61 (Greater Victoria) amend Draft New Policy XXXX International Student Enrollment, 3.0 Policy,  
3.7 The Board of Education directs that ~~any provisions made within schools to accommodate international students should not compromise nor detract from the resources and opportunities available for school-aged children who are resident in the school district. These resources and opportunities include, but are not limited to, availability of space, access to educational programs, and additional instructional support.~~ **prior to considering International School enrollment schools to confirm that there is adequate space, educational programs, and instructional support available for school age children resident in the school district.**

**Amendment 2**

**Moved by** Trustee David

That the Board of Education of School District No. 61 (Greater Victoria) amend Draft New Policy XXXX International Student Enrollment, 3.0 Policy,  
3.7 The Board of Education directs that ~~any provisions made within schools to accommodate international students should not compromise nor detract from the resources and opportunities available for school-aged children who are resident in the school district. These resources and opportunities include, but are not limited to, availability of space, access to educational programs, and additional instructional support.~~ **prior to considering International School enrollment schools must make every reasonable effort to confirm that there is adequate space, educational programs, and instructional support available for school age children resident in the school district.**

For: Baillaut, David, Duncan

Against: McNally

**Motion Carried (3 to 1)**

**Moved by** Trustee Duncan

That the Board of Education of School District No. 61 (Greater Victoria) amend Draft New Policy XXXX International Student Enrollment, 3.0 Policy,  
3.7 The Board of Education directs that prior to considering International School enrollment schools must make every reasonable effort to confirm that there is adequate space, educational programs, and instructional support available for school age children resident in the school district.

**Motion Carried Unanimously**

**Moved by** Trustee McNally

That the Board of Education of School District No. 61 (Greater Victoria) amend Draft New Policy XXXX International Student Enrollment, 3.0 Policy,  
3.3 The Board of Education ~~believes it is appropriate to conduct active~~ **acknowledges that** marketing and recruiting activities **are carried out** to attract international students to the school district as described in the supporting regulation.

**Motion Carried Unanimously**

**Moved by** Trustee Baillaut

That the Board of Education of School District No. 61 (Greater Victoria) refer the draft Policy XXXX International Education Enrollment and draft Regulation XXXX International Education Enrollment with the relevant additional data to the Education Policy and Directions Committee meeting October 16, 2023.

**Motion Carried Unanimously**

#### **C.7. Review of Policy, Regulation and Draft Administrative Procedure**

- a. Policy 5123 Student Placement
- b. Regulation 5123 Promotional Procedures – Secondary Schools Introduction
- c. Draft Administrative Procedure XXXX Student Retention

**Moved by** Trustee McNally

That the Board of Education of School District No. 61 (Greater Victoria) direct the Policy Sub-Committee to review Policy 5123 Student Placement.

**Motion Carried Unanimously**

**D. NOTICE OF MOTION**

None.

**E. GENERAL ANNOUNCEMENTS**

None.

**F. ADJOURNMENT**

**Moved by** Trustee McNally

That the meeting adjourn.

**Motion Carried Unanimously**

The meeting adjourned at 8:57 p.m.



# POLICY 5150 (New)

## SANCTUARY SCHOOLS

Adopted:

Revised:

Frequency of Review:

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### 1.0 RATIONALE

- 1.1 The Greater Victoria School District is committed to providing a safe, caring, and welcoming learning environment for all students and families.

### 2.0 DEFINITIONS

- 2.1 **Ordinarily Resident:** on the basis of objective evidence, a person has established a regular, habitual mode of life in the community with a sufficient degree of continuity which has persisted despite temporary absences. In accordance with the *British Columbia School Act*, a student is considered "ordinarily resident" if the student is resident in British Columbia and the parent/guardian(s) of the student are ordinarily resident in British Columbia.

### 3.0 POLICY

- 3.1 All school age children who are ordinarily resident in the school district, including those with precarious immigration status or no immigration status in Canada, are entitled to register for school in the Greater Victoria School District.
- 3.2 All relevant enrolment procedures will align with Board Policy, the School Act, School Regulation, Ministerial Order and relevant Ministry policies.
- 3.3 The personal information of enrolled students or their families shall not be shared with federal immigration authorities unless required by law.
- 3.4 The Board of Education shall not permit Canada Border Services Agency (CBSA) officials or immigration authorities to enter schools or Board facilities unless required by law.
- 3.5 All School District employees and volunteers shall be informed of this policy annually, and it will be communicated to Rightsholders and stakeholders.

### 4.0 RESPONSIBILITIES

- 4.1 The **Board of Education** will provide orientation and training for all staff regarding this policy in order to promote culturally responsive knowledge and a safe learning environment that meets the needs of students with precarious, or no immigration status in Canada.
- 4.2 The **Board of Education** is responsible to ensure compliance with the *School Act*, *School Regulation* and Ministry policies.

## 5.0 REFERENCES

*School Act S.75 Provision of education program, S.82 Fees and deposits*

*School Regulation S.16 Deemed residence*

DRAFT

## REGULATION 5150 (New)

### SANCTUARY SCHOOLS

#### 1. RATIONALE

The Greater Victoria School District is committed to providing a culturally responsive, safe, caring, and welcoming learning environment for all students and families including those with precarious immigration status or no immigration status.

#### 2. RESPONSIBILITIES

- 2.1 Policy and Regulation 5150 and relevant provisions of the School Act will be communicated annually to all school administrators and school office staff. Such materials will be displayed on the Greater Victoria School District website and at the Welcome and Learning Centre website in multiple languages.
- 2.2 The appropriate instructions for staff and public information materials concerning admission procedures will be revised to reflect the policy and regulation. Such revisions will also be included in all training and orientation programs for staff and community agencies who have responsibilities in this area.
- 2.3 All student registration information and forms, including electronic databases, which refer to immigration status in Canada, will be deemed strictly confidential.
- 2.4 All student registration information and forms, including electronic databases, will provide clearly stated options for any family that does not wish to share proof of immigration status as a means of establishing that they are ordinarily resident in the area served by the Greater Victoria School District.
- 2.5 Where there is a need to verify a student's name, home address, or date of arrival in Canada, and where the usual supporting documentation is not available, the Board and schools will accept a combination of other documents outlined in the Ministry of Education and Child Care's Eligibility of Students for Operating Grant Funding Policy.
- 2.6 Families who have been denied admission based on immigration status may appeal as per [Bylaw 9330.1 Appeal Process](#). Assistance required in filling the

out Appeal form is available upon request from the Greater Victoria School Board Office at 250-475-3212.

*Greater Victoria School District*

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Approved:

DRAFT

## POLICY xxxx (New)

# INTERNATIONAL STUDENT ENROLLMENT

Adopted:

Revised:

Frequency of Review:

### 1.0 RATIONALE

The Greater Victoria School District is committed to providing a safe, caring, and welcoming learning environment for all students and families. The Board of Education's mandate is to provide people of school age who are resident in the school district access to an educational program. The Board of Education recognizes the importance of a district-wide approach to enrollment that honours school district student transitions in order to ensure a sense of belonging and connectedness. Therefore international student enrollment will be considered only where space allows.

### 2.0 DEFINITIONS

2.1 **"School District Student"** means a person of school age who is resident in the Greater Victoria School District.

2.2 **"International Student"** means a student from outside Canada who does not meet the Ministry of Education's funding eligibility requirements and/or has to obtain authorization from the Canadian government to enter Canada with the intention of pursuing studies.

2.3 **"Ordinarily Resident"**: on the basis of objective evidence, a person has established a regular, habitual mode of life in the community with a sufficient degree of continuity which has persisted despite temporary absences. In accordance with the British Columbia *School Act*, a student is considered "ordinarily resident" if the student is resident in British Columbia and the parent/guardian(s) of the student are ordinarily resident in British Columbia.

### 3.0 POLICY

3.1 The Board of Education supports the integration of international students into district schools as an important way to increase intercultural and international understanding. The Greater Victoria Board of Education believes that international students add to the rich educational environment in the school district.

3.2 The Board of Education believes the school district should levy fees, charges, as well as administer any type of refund, in a manner that ensures the financial resources needed to operate a cost effective and efficient International Student Program are secured for the benefit of all students in the school district.

- 3.3 The Board of Education ~~believes it is appropriate to conduct active~~ **acknowledges that** marketing and recruiting activities **are carried out** to attract international students to the school district as described in the supporting regulation.
- 3.4 International student enrollment will be considered only where there is space available. When there are more students than a school can accommodate, the Board of Education's Student Enrollment Priorities will determine the order in which students are placed in schools.
- 3.5 The School Act requires each Board of Education to establish rules for determining student enrollment priority. The Student Enrollment Priorities were established by the Board of Education and are the rules that govern enrollment priority in our school district. In accordance with the School Act, the Board of Education's Student Enrollment Priorities are made available to the public on the school district website and via Policy and Regulation 5118.2 Student Enrollment and Transfers.
- 3.6 A person's residency is determined as of the date the application to enroll the person is submitted to the Board of Education.
- 3.7 The Board of Education directs that ~~any provisions made within schools to accommodate international students should not compromise nor detract from the resources and opportunities available for school-aged children who are resident in the school district. These resources and opportunities include, but are not limited to, availability of space, access to educational programs, and additional instructional support.~~ **prior to considering International School enrollment schools must make every reasonable effort to confirm that there is adequate space, educational programs, and instructional support available for school age children resident in the school district.**
- 3.8 International students will be placed in accordance with the Board of Education's Student Enrollment Priorities. The Board is committed to ensuring that international students are welcomed into the educational community and provided with equitable access to resources and opportunities.
- 3.9 The total annual international student enrollment, and the allocation of international student enrollment as a percentage of a school's population will be reviewed by the Board of Education during the International Student Program annual reporting process.
- 3.10 International Student Program operations will be reviewed annually by the Superintendent who will also ensure that an annual report is submitted to the Board of Education, which includes the current student enrollment and any recommendations for future international student enrollment levels.

#### 4 RESPONSIBILITIES

- 4.1 The **Superintendent** is responsible to ensure compliance with the School Act, School Regulation and Board of Education policy and regulations.

4.2 The **Superintendent** will provide orientation and training as needed for all staff regarding all aspects of this policy.

4.3 The **Board of Education** is responsible to ensure compliance with the *School Act*, *School Regulation* and relevant Ministerial Orders.

## 5 REFERENCES

*School Act S.74.1 Enrollment in an educational program*

*School Act S.75 Provision of education program*

*School Act S.82 Fees and Deposits*

*School Regulation S.16 Deemed residence*

DRAFT

## POLICY xxxx (New)

# INTERNATIONAL STUDENT ENROLLMENT

Adopted:

Revised:

Frequency of Review:

### 1.0 RATIONALE

The Greater Victoria School District is committed to providing a safe, caring, and welcoming learning environment for all students and families. The Board of Education's mandate is to provide people of school age who are resident in the school district access to an educational program. The Board of Education recognizes the importance of a district-wide approach to enrollment that honours school district student transitions in order to ensure a sense of belonging and connectedness. Therefore international student enrollment will be considered only where space allows.

### 2.0 DEFINITIONS

2.1 **"School District Student"** means a person of school age who is resident in the Greater Victoria School District.

2.2 **"International Student"** means a student from outside Canada who does not meet the Ministry of Education's funding eligibility requirements and/or has to obtain authorization from the Canadian government to enter Canada with the intention of pursuing studies.

2.3 **"Ordinarily Resident"**: on the basis of objective evidence, a person has established a regular, habitual mode of life in the community with a sufficient degree of continuity which has persisted despite temporary absences. In accordance with the British Columbia *School Act*, a student is considered "ordinarily resident" if the student is resident in British Columbia and the parent/guardian(s) of the student are ordinarily resident in British Columbia.

### 3.0 POLICY

3.1 The Board of Education supports the integration of international students into district schools as an important way to increase intercultural and international understanding. The Greater Victoria Board of Education believes that international students add to the rich educational environment in the school district.

3.2 The Board of Education believes the school district should levy fees, charges, as well as administer any type of refund, in a manner that ensures the financial resources needed to operate a cost effective and efficient International Student Program are secured for the benefit of all students in the school district.



- 3.3 The Board of Education acknowledges that marketing and recruiting activities are carried out to attract international students to the school district as described in the supporting regulation.
- 3.4 International student enrollment will be considered only where there is space available. When there are more students than a school can accommodate, the Board of Education's Student Enrollment Priorities will determine the order in which students are placed in schools.
- 3.5 The School Act requires each Board of Education to establish rules for determining student enrollment priority. The Student Enrollment Priorities were established by the Board of Education and are the rules that govern enrollment priority in our school district. In accordance with the School Act, the Board of Education's Student Enrollment Priorities are made available to the public on the school district website and via Policy and Regulation 5118.2 Student Enrollment and Transfers.
- 3.6 A person's residency is determined as of the date the application to enroll the person is submitted to the Board of Education.
- 3.7 The Board of Education directs that prior to considering International School enrollment schools must make every reasonable effort to confirm that there is adequate space, educational programs, and instructional support available for school age children resident in the school district.
- 3.8 International students will be placed in accordance with the Board of Education's Student Enrollment Priorities. The Board is committed to ensuring that international students are welcomed into the educational community and provided with equitable access to resources and opportunities.
- 3.9 The total annual international student enrollment, and the allocation of international student enrollment as a percentage of a school's population will be reviewed by the Board of Education during the International Student Program annual reporting process.
- 3.10 International Student Program operations will be reviewed annually by the Superintendent who will also ensure that an annual report is submitted to the Board of Education, which includes the current student enrollment and any recommendations for future international student enrollment levels.

#### 4 RESPONSIBILITIES

- 4.1 The **Superintendent** is responsible to ensure compliance with the School Act, School Regulation and Board of Education policy and regulations.
- 4.2 The **Superintendent** will provide orientation and training as needed for all staff regarding all aspects of this policy.
- 4.3 The **Board of Education** is responsible to ensure compliance with the *School Act*, *School Regulation* and relevant Ministerial Orders.

## 5 REFERENCES

*School Act S.74.1 Enrollment in an educational program*

*School Act S.75 Provision of education program*

*School Act S.82 Fees and Deposits*

*School Regulation S.16 Deemed residence*

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*The Greater Victoria School District is committed to  
each student's success in learning within  
a responsive and safe environment.*

## **POLICY 5123**

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### **STUDENT PLACEMENT POLICY**

The goal of the Greater Victoria School District, in partnership with the community, is to enable students to develop their maximum intellectual potential, sense of self-worth, personal and social responsibility and love of learning. The District sets high goals and standards for all students while not expecting that each will achieve them in the same way at the same time.

Individual student learning needs shall be identified at the school and a student learning plan developed. Student placement decisions must be made carefully considering the student's social, emotional, physical and learning needs.

Recommendations regarding placement in grades or courses shall be made jointly by educators and parents or guardians in consultation with the student. The Principal, under the School Act, has responsibility for the final decision regarding student placement.

All students will be enabled to progress with their peers in a continuous and challenging manner towards appropriate learning goals.

*Greater Victoria School District*

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Approved: May 25, 1994

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Modification to this document is not permitted without prior written consent from the Greater Victoria School District.



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

Operations Policy and Planning Committee

**REGULAR MINUTES**

Monday, September 18, 2023, 7:00 p.m.

Trustees Present: **Operations Policy and Planning members:** Rob Paynter (Chair), Karin Kwan, Nicole Duncan (ex officio)

**Education Policy and Directions members:** Emily Mahbobi, Mavis David

Trustee Regrets: Natalie Baillaut, Derek Gagnon, Diane McNally

Administration: Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Tom Aerts, Associate Superintendent, Marni Vistisen-Harwood, Director of Facilities Services, Andy Canty, Director of Information Technology for Learning, Julie Lutner, Associate Secretary-Treasurer

Partners: Cindy Romphf, GVTA, Karen Higginbotham, VPVPA, Rachel McClellan, VCPAC, Jane Massy, CUPE 947

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**A. COMMENCEMENT OF MEETING**

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

**A.1. Acknowledgement of Traditional Territories**

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

**A.2. Approval of the Agenda**

**Moved by** Trustee Kwan

That the September 18, 2023 agenda be approved.

**Motion Carried Unanimously**

**A.3. Approval of the Minutes**

**Moved by** Trustee Kwan

That the June 12, 2023 Operations Policy and Planning Committee meeting minutes, be approved.

**Motion Carried Unanimously**

**A.4. Business Arising from Minutes**

None.

**B. PRESENTATIONS TO THE COMMITTEE**

- B.1.** Cathy Peters, an educator on anti-human trafficking, presented on human trafficking in BC.

**C. SUPERINTENDENT'S REPORT**

- C.1.** Director of Information Technology for Learning Canty presented the draft Administrative Regulations associated with approved Policy 1161 Freedom of Information and Protection of Privacy as part of the District's Privacy Management Program.

- a. Draft Administrative Regulation 1161.2 Privacy Management Program
- b. Draft Administrative Regulation 1161.3 Privacy Impact Assessments
- c. Draft Administrative Regulation 1161.4 Critical Incident and Privacy Breach

Trustees had questions of clarification.

VCPAC recommended the term '*special needs*' be replaced using Ministry standard language '*students with disabilities and diverse abilities*'.

**Moved by** Trustee Kwan

That the Board of Education of School District No. 61 (Greater Victoria) direct the Policy Sub-Committee to review draft administrative regulations 1161.2 Privacy Management Program, 1161.3 Privacy Impact Assessments and 1161.4 Critical Incident and Privacy Breach.

**Motion Carried Unanimously**

## **D. PERSONNEL ITEMS**

None.

## **E. FINANCE AND LEGAL AFFAIRS**

- E.1.** Associate Superintendent Aerts and Vice-Principal Henry presented information on the Feeding Futures School Food Program.

Trustees had questions of clarification.

**E.2. Monthly Financial Reports:**

- a. June 2023

Secretary-Treasurer Stride provided the report for information.

Trustees had questions of clarification.

- b. July 2023

Secretary-Treasurer Stride provided the report for information.

Trustees had questions of clarification.

- c. August 2023

Secretary-Treasurer Stride provided the report for information.

Trustees had questions of clarification.

**E.3. Budget Change Report: August 2023**

Secretary-Treasurer Stride provided the August 2023 Budget Change Report.

Trustees had questions of clarification.

## **F. FACILITIES PLANNING**

**F.1. Operations Update: August 2023**

Director of Facilities Services Vistisen-Harwood provided the Operations Update for August 2023.

Trustees had questions of clarification.

**F.2. Victoria High School Seismic Project Update**

Director of Facilities Services Vistisen-Harwood provided the Victoria High School Seismic Project Update for September 2023.

Trustees had questions of clarification.

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

None.

**H. NEW BUSINESS**

**H.1.** Trustee Duncan presented the draft Climate Action Plan.

**Moved by** Trustee Duncan

That the Board of Education of School District No. 61 (Greater Victoria) adopt the draft Climate Action Plan and annually review progress toward implementation of the Climate Action Plan.

**Motion Carried Unanimously**

**I. NOTICE OF MOTION**

None.

**J. GENERAL ANNOUNCEMENTS**

None.

**K. ADJOURNMENT**

**Moved by** Trustee Duncan

That the meeting adjourn.

**Motion Carried Unanimously**

The meeting adjourned at 8:35 p.m.

## PRIVACY MANAGEMENT PROGRAM

### PURPOSE

As a public body that is subject to the British Columbia Freedom of Information and Protection of Privacy Act (the “Act” or FIPPA), the Board of Education of School District No. 61 (Greater Victoria School District) (“School District”) is committed to upholding the principles of privacy, transparency and accountability. This means that the School District recognizes the fundamental importance of maintaining the privacy and security of the personal information that it collects, uses, and discloses in the course of its operations and programs. The School District also acknowledges and supports transparency with the community by facilitating access to School District records and information in accordance with the requirements of the Act.

### DEFINITIONS

Where used in this Procedure, the following terms have the following meanings:

1. “Consent” means express written consent to the collection, use or disclosure of personal information;
2. “FIPPA” means the BC Freedom of Information and Protection of Privacy Act, and regulations thereto;
3. “Head” means the Superintendent, and includes any person to whom the Head has delegated (in writing) their powers to act as Head;
4. “Personal Information” means recorded information about an identifiable individual, but excludes a person’s business contact information. **Personal information may also be identifiable through the 'mosaic effect'. The mosaic effect is a concept that illustrates how elements of information may be non-identifiable on their own but when combined could become personally identifiable.;**
5. “Administrative Regulations” means regulations enacted by the School District under its Freedom of Information and Protection of Privacy Policy;
6. “Records” include any paper or electronic media used to store or record information, including all paper and electronic records, books, documents, photographs, audio or visual recordings, computer files, email and correspondence;
7. “Staff” refers to all employees of the School District. Under FIPPA, staff also refers to contractors and volunteers who are expected to adhere to all relevant School District policies and regulations



## PRINCIPLES

School District Staff are responsible for:

1. making reasonable efforts to familiarize themselves with this Administrative Regulation and the requirements of FIPPA, including by participating in privacy training initiatives offered by the School District;
2. following responsible information management practices to ensure that the School District collects, uses and discloses Personal Information in compliance with FIPPA and other applicable laws;
3. seeking at all times to protect Personal Information against unauthorized collection, use and disclosure, including by limiting the sharing of sensitive Personal Information on a need-to-know basis;
4. cooperating with School District procedures to facilitate the appropriate release of Records within its custody or control in response to access requests received from members of the community under FIPPA;
5. cooperating with School District procedures for the completion of privacy impact assessments; and
6. reporting privacy breaches to the School District in accordance with the School District's Administrative Procedures.

## ACCOUNTABILITY

The Superintendent is the “head” of the School District, including for the purposes of FIPPA, and is responsible for the implementation of this Administrative Procedure.

The Head is responsible to appoint, oversee and, if appropriate, delegate responsibility to Privacy Officers for the School District to supervise its Privacy Management Program.

The Secretary Treasurer and the Director of IT for Learning have been designated, by the head, as the Privacy Officers responsible for:

1. being the points of contact for privacy-related matters such as privacy questions or concerns;
2. the development, implementation, and maintenance of privacy policies and/or procedures; and
3. supporting the public body's compliance with FOIPPA.

## COMMITMENT TO PRIVACY PROTECTION

The School District protects the privacy of students, staff and individuals whose Personal Information it collects, uses, shares and retains, and expects all Staff to follow responsible information management practices to ensure that the School District fully complies with its obligations under FIPPA and other applicable laws.

The School District and Staff respect the privacy and confidentiality of Personal Information entrusted to them in the course of their duties, and collects, uses and discloses Personal Information only where authorized by FIPPA.

## **PURPOSES FOR COLLECTING PERSONAL INFORMATION**

The School District communicates the purposes for which Personal Information is collected at or before the time the information is collected, unless otherwise permitted or required by FIPPA.

In the ordinary course of carrying out its programs and activities, the School District collects Personal Information of its students for purposes including:

1. registration, enrollment and transfer of students;
2. to provide and deliver educational programs and services;
3. to accommodate students with special needs;
4. to communicate with students and respond to inquiries or complaints;
5. to prepare and provide assessments of student performance;
6. supervise and ensure the safety and security of the School District (such as through the use of video surveillance);
7. to investigate and respond to accidents, safety events, misconduct and similar incidents;
8. ensure compliance with applicable School District bylaws, policies and other laws;
9. to make all required reports and filings to the Ministry of Advanced Education; and
10. other purposes set out in the Procedures or required under applicable laws.

In the ordinary course of carrying out its employment programs and activities, the School District collects the Personal Information of prospective, current and former Staff for purposes including:

1. hiring and recruitment;
2. to manage and administer the employment relationship;
3. to communicate with authorized union representatives;
4. to administer employment compensation and benefits;
5. to evaluate performance and manage disciplinary incidents;
6. to supervise and ensure the safety and security of the School District (such as through the use of video surveillance);
7. to investigate and respond to accidents, safety events, misconduct and similar incidents;
8. to ensure compliance with applicable School District policies and other applicable laws; and
9. for other purposes set out in the Procedures or required under applicable laws.

## **COLLECTION, USE AND DISCLOSURE OF PERSONAL INFORMATION**

The School District limits the Personal Information it collects to information to what is related to and necessary in order to carry out its programs and activities or for other purposes authorized by FIPPA.

The School District seeks to collect Personal Information by fair, lawful and transparent means, including by collecting Personal Information directly from the individual, except where otherwise authorized by FIPPA.

The School District seeks to inform individuals from whom it collects Personal Information the purposes for which the information is being collected, the legal authority for collecting it and the name and contact information of someone at the School District who can answer questions about the

collection and use of the information;

The School District limits the internal and external use and sharing of Personal Information to what is required and authorized by FIPPA or consented to by the individual.

The School District only uses or discloses Personal Information for the purpose for which it was collected, except with the individual's consent or as otherwise required or permitted by FIPPA or other laws.

## **SECURING PERSONAL INFORMATION**

The School District protects Personal Information by ensuring it has reasonable security safeguards in place which are appropriate to the sensitivity of the information. Such security safeguards shall include consideration of physical security, organizational security and electronic security.

All Staff have a duty to protect the privacy and security of Personal Information collected and used by them as part of their ongoing employment responsibilities, including by complying with the terms of this Procedure, and all related Procedures.

The School District provides training to all Staff to ensure they have the requisite knowledge to ensure compliance with the terms of this Administrative Regulation and the FIPPA.

## **RETENTION**

The School District does not seek to retain Personal Information longer than necessary to satisfy the School District's applicable operational, instructional, financial, and legal needs.

Personal information that is no longer required for either administrative, operational, financial, legal, or historical purposes shall be securely destroyed in a confidential manner in accordance with School District policies and approved record retention protocols.

## **ACCURACY AND CORRECTION**

The School District shall make reasonable efforts to ensure the accuracy of the Personal Information that they collect and use in the course of performing their duties.

Individuals have the right to request the correction of their Personal Information, and the School District will receive and respond to such requests in accordance with the FIPPA and School District Administrative Regulations.

## **ACCESS TO INFORMATION**

The School District supports appropriate transparency and accountability in its operations by making information available to the public as permitted or required under FIPPA.

The Head shall, on at least an annual basis, consider and designate categories of Records that will be made available to the public without the need to make a request in accordance with FIPPA.

The School District recognizes that individuals may make requests for access to Records within the custody and control of the School District, and the School District will respond to such requests in accordance with FIPPA and the Regulations.

The School District recognizes that individuals have a right to access their own Personal Information within the custody and control of the School District, and will facilitate such access in accordance with the requirements of FIPPA.

### **COMPLAINTS AND INQUIRIES**

Questions or complaints about the School District's information management practices should be directed to the Privacy Officers at [privacy@sd61.bc.ca](mailto:privacy@sd61.bc.ca)

The School District will respond to all complaints in writing.

### **RELATED ACTS AND REGULATION**

School Act  
Freedom of Information and Protection of Privacy Act (FIPPA)

### **SUPPORTING REFERENCES, POLICIES, REGULATIONS AND FORMS**

Policy 1161 Freedom of Information and Protection of Privacy  
Administrative Regulation 1161.1 Fees for Access to Information  
Administrative Regulation 1161.3 Privacy Impact Assessments  
Administrative Regulation 1161.4 Critical Incident and Privacy Breach

## PRIVACY MANAGEMENT PROGRAM

### PURPOSE

As a public body that is subject to the British Columbia Freedom of Information and Protection of Privacy Act (the “Act” or FIPPA), the Board of Education of School District No. 61 (Greater Victoria School District) (“School District”) is committed to upholding the principles of privacy, transparency and accountability. This means that the School District recognizes the fundamental importance of maintaining the privacy and security of the personal information that it collects, uses, and discloses in the course of its operations and programs. The School District also acknowledges and supports transparency with the community by facilitating access to School District records and information in accordance with the requirements of the Act.

### DEFINITIONS

Where used in this Procedure, the following terms have the following meanings:

1. “Consent” means express written consent to the collection, use or disclosure of personal information;
2. “FIPPA” means the BC Freedom of Information and Protection of Privacy Act, and regulations thereto;
3. “Head” means the Superintendent, and includes any person to whom the Head has delegated (in writing) their powers to act as Head;
4. “Personal Information” means recorded information about an identifiable individual, but excludes a person’s business contact information. Personal information may also be identifiable through the ‘mosaic effect’. The mosaic effect is a concept that illustrates how elements of information may be non-identifiable on their own but when combined could become personally identifiable.;
5. “Administrative Regulations” means regulations enacted by the School District under its Freedom of Information and Protection of Privacy Policy;
6. “Records” include any paper or electronic media used to store or record information, including all paper and electronic records, books, documents, photographs, audio or visual recordings, computer files, email and correspondence;
7. “Staff” refers to all employees of the School District. Under FIPPA, staff also refers to contractors and volunteers who are expected to adhere to all relevant School District policies and regulations

### PRINCIPLES

School District Staff are responsible for:

1. making reasonable efforts to familiarize themselves with this Administrative Regulation and the requirements of FIPPA, including by participating in privacy training initiatives offered by the School District;
2. following responsible information management practices to ensure that the School District collects, uses and discloses Personal Information in compliance with FIPPA and other applicable laws;
3. seeking at all times to protect Personal Information against unauthorized collection, use and disclosure, including by limiting the sharing of sensitive Personal Information on a need-to-know basis;
4. cooperating with School District procedures to facilitate the appropriate release of Records within its custody or control in response to access requests received from members of the community under FIPPA;
5. cooperating with School District procedures for the completion of privacy impact assessments; and
6. reporting privacy breaches to the School District in accordance with the School District's Administrative Procedures.

## ACCOUNTABILITY

The Superintendent is the “head” of the School District, including for the purposes of FIPPA, and is responsible for the implementation of this Administrative Procedure.

The Head is responsible to appoint, oversee and, if appropriate, delegate responsibility to Privacy Officers for the School District to supervise its Privacy Management Program.

The Secretary Treasurer and the Director of IT for Learning have been designated, by the head, as the Privacy Officers responsible for:

1. being the points of contact for privacy-related matters such as privacy questions or concerns;
2. the development, implementation, and maintenance of privacy policies and/or procedures; and
3. supporting the public body's compliance with FOIPPA.

## COMMITMENT TO PRIVACY PROTECTION

The School District protects the privacy of students, staff and individuals whose Personal Information it collects, uses, shares and retains, and expects all Staff to follow responsible information management practices to ensure that the School District fully complies with its obligations under FIPPA and other applicable laws.

The School District and Staff respect the privacy and confidentiality of Personal Information entrusted



to them in the course of their duties, and collects, uses and discloses Personal Information only where authorized by FIPPA.

## PURPOSES FOR COLLECTING PERSONAL INFORMATION

The School District communicates the purposes for which Personal Information is collected at or before the time the information is collected, unless otherwise permitted or required by FIPPA.

In the ordinary course of carrying out its programs and activities, the School District collects Personal Information of its students for purposes including:

1. registration, enrollment and transfer of students;
2. to provide and deliver educational programs and services;
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4. to communicate with students and respond to inquiries or complaints;
5. to prepare and provide assessments of student performance;
6. supervise and ensure the safety and security of the School District (such as through the use of video surveillance);
7. to investigate and respond to accidents, safety events, misconduct and similar incidents;
8. ensure compliance with applicable School District bylaws, policies and other laws;
9. to make all required reports and filings to the Ministry of Advanced Education; and
10. other purposes set out in the Procedures or required under applicable laws.

In the ordinary course of carrying out its employment programs and activities, the School District collects the Personal Information of prospective, current and former Staff for purposes including:

1. hiring and recruitment;
2. to manage and administer the employment relationship;
3. to communicate with authorized union representatives;
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5. to evaluate performance and manage disciplinary incidents;
6. to supervise and ensure the safety and security of the School District (such as through the use of video surveillance);
7. to investigate and respond to accidents, safety events, misconduct and similar incidents;
8. to ensure compliance with applicable School District policies and other applicable laws; and
9. for other purposes set out in the Procedures or required under applicable laws.

## COLLECTION, USE AND DISCLOSURE OF PERSONAL INFORMATION

The School District limits the Personal Information it collects to information to what is related to and necessary in order to carry out its programs and activities or for other purposes authorized by FIPPA.

The School District seeks to collect Personal Information by fair, lawful and transparent means, including by collecting Personal Information directly from the individual, except where otherwise authorized by FIPPA.

The School District seeks to inform individuals from whom it collects Personal Information the purposes for which the information is being collected, the legal authority for collecting it and the name and contact information of someone at the School District who can answer questions about the collection and use of the information;

The School District limits the internal and external use and sharing of Personal Information to what is required and authorized by FIPPA or consented to by the individual.

The School District only uses or discloses Personal Information for the purpose for which it was collected, except with the individual's consent or as otherwise required or permitted by FIPPA or other laws.

## **SECURING PERSONAL INFORMATION**

The School District protects Personal Information by ensuring it has reasonable security safeguards in place which are appropriate to the sensitivity of the information. Such security safeguards shall include consideration of physical security, organizational security and electronic security.

All Staff have a duty to protect the privacy and security of Personal Information collected and used by them as part of their ongoing employment responsibilities, including by complying with the terms of this Procedure, and all related Procedures.

The School District provides training to all Staff to ensure they have the requisite knowledge to ensure compliance with the terms of this Administrative Regulation and the FIPPA.

## **RETENTION**

The School District does not seek to retain Personal Information longer than necessary to satisfy the School District's applicable operational, instructional, financial, and legal needs.

Personal information that is no longer required for either administrative, operational, financial, legal, or historical purposes shall be securely destroyed in a confidential manner in accordance with School District policies and approved record retention protocols.

## **ACCURACY AND CORRECTION**

The School District shall make reasonable efforts to ensure the accuracy of the Personal Information that they collect and use in the course of performing their duties.

Individuals have the right to request the correction of their Personal Information, and the School District will receive and respond to such requests in accordance with the FIPPA and School District Administrative Regulations.

## **ACCESS TO INFORMATION**

The School District supports appropriate transparency and accountability in its operations by making information available to the public as permitted or required under FIPPA.

The Head shall, on at least an annual basis, consider and designate categories of Records that will

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be made available to the public without the need to make a request in accordance with FIPPA.

The School District recognizes that individuals may make requests for access to Records within the custody and control of the School District, and the School District will respond to such requests in accordance with FIPPA and the Regulations.

The School District recognizes that individuals have a right to access their own Personal Information within the custody and control of the School District, and will facilitate such access in accordance with the requirements of FIPPA.

### **COMPLAINTS AND INQUIRIES**

Questions or complaints about the School District's information management practices should be directed to the Privacy Officers at [privacy@sd61.bc.ca](mailto:privacy@sd61.bc.ca)

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### **RELATED ACTS AND REGULATION**

School Act  
Freedom of Information and Protection of Privacy Act (FIPPA)

### **SUPPORTING REFERENCES, POLICIES, REGULATIONS AND FORMS**

Policy 1161 Freedom of Information and Protection of Privacy  
Administrative Regulation 1161.1 Fees for Access to Information  
Administrative Regulation 1161.3 Privacy Impact Assessments  
Administrative Regulation 1161.4 Critical Incident and Privacy Breach

## PRIVACY IMPACT ASSESSMENTS

### PURPOSE

The Board of Education of School District No. 61 (Greater Victoria School District) ("School District") is responsible for ensuring that it protects the Personal Information within its custody and control, including by complying with the provisions of the Freedom of Information and Protection of Privacy Act ("FIPPA"). FIPPA requires that the School District conduct a Privacy Impact Assessment ("PIA") to ensure that all collection, use, disclosure, protection, and processing of Personal Information by the School District is compliant with FIPPA.

A Privacy Impact Assessment (PIA) is an in-depth review of any new or significantly revised initiative, project, activity, or program to ensure that it is compliant with the provisions of FIPPA, to identify and mitigate risks arising from the initiative and to ensure that the initiative appropriately protects the privacy of individuals.

The purpose of this Regulation is to set out the School District's process for conducting PIAs in accordance with the provisions of FIPPA.

### SCOPE & RESPONSIBILITY

This Administrative Regulation applies to all new and significantly revised Initiatives of the School District.

All employees of the School District are expected to be aware of and follow this Administrative Regulation in the event that they are involved in a new or significantly revised Initiative.

Departments and management employees are responsible to plan and implement new or significantly revised Initiatives in accordance with the requirements of this Administrative Regulation.

### DEFINITIONS

1. "Employees" means the employees, as well as contractors and volunteers of the School District.
2. "Head" means the Superintendent of the School District or any person to whom the Superintendent has delegated their powers under this Administrative Regulation.
3. "Initiative" means any enactment, system, project, program, or activity of the School District;
4. "Personal Information" means any recorded information about an identifiable individual that is within the control of the School District and includes information about any student or any Employee of the School District. Personal Information does not include business contact information, such as email address and telephone number, that would allow a person to be contacted at work. **Personal information may also be identifiable through the 'mosaic effect'.**

The mosaic effect is a concept that illustrates how elements of information may be non-identifiable on their own but when combined could become personally identifiable.

5. “PIA” means a Privacy Impact Assessment performed in accordance with the requirements of FIPPA;
6. “Privacy Officers” mean the Secretary Treasurer and Director, IT for Learning, who have been designated by the Head as the Privacy Officers for the School District.
7. “Responsible Employee” means the Department Head or other Employee who is responsible for overseeing an Initiative, and in the event of doubt, means the Employee designated in the PIA as the Responsible Employee;
8. “Supplemental Review” means an enhanced process for reviewing the privacy and data security measures in place to protect sensitive Personal Information in connection with an Initiative involving the storage of Personal Information outside of Canada.

## **RESPONSIBILITIES OF THE HEAD**

The implementation of this Administrative Regulation is the responsibility of the Superintendent, who is the “head” of the School District, including for all purposes under FIPPA. The Head may delegate any of their powers under this Regulation or FIPPA to other School District Employees by written delegation.

## **RESPONSIBILITIES OF THE PRIVACY OFFICERS**

The Privacy Officers are responsible, in consultation with the Head, to ensure that all PIAs and Supplemental Reviews are completed in accordance with the requirements of FIPPA and this Regulation.

## **RESPONSIBILITIES OF ALL EMPLOYEES**

All Employees are responsible for:

1. Any Employees responsible for developing or introducing a new or significantly revised Initiative that involve or may involve the collection, use, disclosure or processing of Personal Information by the School District must report that Initiative to the Privacy Officer at an early stage in its development.
2. All Employees involved in a new or significantly revised Initiative will cooperate with the Privacy Officer and provide all requested information needed to complete the PIA.
3. All Employees will, at the request of the Privacy Officer, cooperate with the Privacy Officer in the preparation of any other PIA that the Privacy Officer decides to perform.

## THE ROLE OF THE RESPONSIBLE EMPLOYEE

Responsible Employees are responsible for:

1. ensuring that new and significantly revised Initiatives for which they are the Responsible Employee are referred to the Privacy Officers for completion of a PIA;
2. supporting all required work necessary for the completion and approval of the PIA;
3. being familiar with and ensuring that the Initiative is carried out in compliance with the PIA; and
4. requesting that the Privacy Officer make amendments to the PIA when needed and when significant changes to the initiative are made.

## INITIATIVES INVOLVING THE STORAGE OF PERSONAL INFORMATION

1. Employees may not engage in any new or significantly revised Initiative that involves the storage of Personal Information until the Privacy Officers have completed and the Head has approved a PIA and any required Supplemental Review.
2. The Responsible Employee or Department may not enter into a binding commitment to participate in any Initiative that involves the storage of Personal Information outside of Canada unless any required Supplemental Review has been completed and approved by the Head.
3. It is the responsibility of the Privacy Officers to determine whether a Supplemental Review is required in relation to any Initiative, and to ensure that the Supplemental Review is completed in accordance with the requirements of FIPPA.
4. The Head is responsible for reviewing and, if appropriate, approving all Supplemental Reviews and in doing so must consider risk factors including:
  - a. the likelihood that the Initiative will give rise to an unauthorized, collection, use, disclosure or storage of Personal Information;
  - b. the impact to an individual of an unauthorized collection, use, disclosure or storage of Personal Information;
  - c. whether the Personal Information is stored by a service provider;
  - d. where the Personal Information is stored;
  - e. whether the Supplemental Review sets out mitigation strategies proportionate to the level of risk posted by the Initiative.
5. Approval of a Supplemental Review by the Head shall be documented in writing.

## **CONTACT INFORMATION**

Questions or comments about this Policy may be addressed to the Privacy Officers via email:  
[privacy@sd61.bc.ca](mailto:privacy@sd61.bc.ca)

## **RELATED ACTS AND REGULATION**

School Act  
Freedom of Information and Protection of Privacy Act (FIPPA)

## **SUPPORTING REFERENCES, POLICIES, REGULATIONS AND FORMS**

Policy 1161 Freedom of Information and Protection of Privacy  
Administrative Regulation 1161.1 Fees for Access to Information  
Administrative Regulation 1161.2 Privacy Management Program  
Administrative Regulation 1161.4 Critical Incident and Privacy Breach

## PRIVACY IMPACT ASSESSMENTS

### PURPOSE

The Board of Education of School District No. 61 (Greater Victoria School District) ("School District") is responsible for ensuring that it protects the Personal Information within its custody and control, including by complying with the provisions of the Freedom of Information and Protection of Privacy Act ("FIPPA"). FIPPA requires that the School District conduct a Privacy Impact Assessment ("PIA") to ensure that all collection, use, disclosure, protection, and processing of Personal Information by the School District is compliant with FIPPA.

A Privacy Impact Assessment (PIA) is an in-depth review of any new or significantly revised initiative, project, activity, or program to ensure that it is compliant with the provisions of FIPPA, to identify and mitigate risks arising from the initiative and to ensure that the initiative appropriately protects the privacy of individuals.

The purpose of this Regulation is to set out the School District's process for conducting PIAs in accordance with the provisions of FIPPA.

### SCOPE & RESPONSIBILITY

This Administrative Regulation applies to all new and significantly revised Initiatives of the School District.

All employees of the School District are expected to be aware of and follow this Administrative Regulation in the event that they are involved in a new or significantly revised Initiative.

Departments and management employees are responsible to plan and implement new or significantly revised Initiatives in accordance with the requirements of this Administrative Regulation.

### DEFINITIONS

1. "Employees" means the employees, as well as contractors and volunteers of the School District.
2. "Head" means the Superintendent of the School District or any person to whom the Superintendent has delegated their powers under this Administrative Regulation.
3. "Initiative" means any enactment, system, project, program, or activity of the School District;
4. "Personal Information" means any recorded information about an identifiable individual that is within the control of the School District and includes information about any student or any Employee of the School District. Personal Information does not include business contact information, such as email address and telephone number, that would allow a person to be contacted at work. Personal information may also be identifiable through the 'mosaic effect'.

The mosaic effect is a concept that illustrates how elements of information may be non-identifiable on their own but when combined could become personally identifiable.

5. “PIA” means a Privacy Impact Assessment performed in accordance with the requirements of FIPPA;
6. “Privacy Officers” mean the Secretary Treasurer and Director, IT for Learning, who have been designated by the Head as the Privacy Officers for the School District.
7. “Responsible Employee” means the Department Head or other Employee who is responsible for overseeing an Initiative, and in the event of doubt, means the Employee designated in the PIA as the Responsible Employee;
8. “Supplemental Review” means an enhanced process for reviewing the privacy and data security measures in place to protect sensitive Personal Information in connection with an Initiative involving the storage of Personal Information outside of Canada.

## **RESPONSIBILITIES OF THE HEAD**

The implementation of this Administrative Regulation is the responsibility of the Superintendent, who is the “head” of the School District, including for all purposes under FIPPA. The Head may delegate any of their powers under this Regulation or FIPPA to other School District Employees by written delegation.

## **RESPONSIBILITIES OF THE PRIVACY OFFICERS**

The Privacy Officers are responsible, in consultation with the Head, to ensure that all PIAs and Supplemental Reviews are completed in accordance with the requirements of FIPPA and this Regulation.

## **RESPONSIBILITIES OF ALL EMPLOYEES**

All Employees are responsible for:

1. Any Employees responsible for developing or introducing a new or significantly revised Initiative that involve or may involve the collection, use, disclosure or processing of Personal Information by the School District must report that Initiative to the Privacy Officer at an early stage in its development.
2. All Employees involved in a new or significantly revised Initiative will cooperate with the Privacy Officer and provide all requested information needed to complete the PIA.
3. All Employees will, at the request of the Privacy Officer, cooperate with the Privacy Officer in the preparation of any other PIA that the Privacy Officer decides to perform.

## **THE ROLE OF THE RESPONSIBLE EMPLOYEE**



Responsible Employees are responsible for:

1. ensuring that new and significantly revised Initiatives for which they are the Responsible Employee are referred to the Privacy Officers for completion of a PIA;
2. supporting all required work necessary for the completion and approval of the PIA;
3. being familiar with and ensuring that the Initiative is carried out in compliance with the PIA; and
4. requesting that the Privacy Officer make amendments to the PIA when needed and when significant changes to the initiative are made.

#### **INITIATIVES INVOLVING THE STORAGE OF PERSONAL INFORMATION**

1. Employees may not engage in any new or significantly revised Initiative that involves the storage of Personal Information until the Privacy Officers have completed and the Head has approved a PIA and any required Supplemental Review.
2. The Responsible Employee or Department may not enter into a binding commitment to participate in any Initiative that involves the storage of Personal Information outside of Canada unless any required Supplemental Review has been completed and approved by the Head.
3. It is the responsibility of the Privacy Officers to determine whether a Supplemental Review is required in relation to any Initiative, and to ensure that the Supplemental Review is completed in accordance with the requirements of FIPPA.
4. The Head is responsible for reviewing and, if appropriate, approving all Supplemental Reviews and in doing so must consider risk factors including:
  - a. the likelihood that the Initiative will give rise to an unauthorized, collection, use, disclosure or storage of Personal Information;
  - b. the impact to an individual of an unauthorized collection, use, disclosure or storage of Personal Information;
  - c. whether the Personal Information is stored by a service provider;
  - d. where the Personal Information is stored;
  - e. whether the Supplemental Review sets out mitigation strategies proportionate to the level of risk posted by the Initiative.
5. Approval of a Supplemental Review by the Head shall be documented in writing.

#### **CONTACT INFORMATION**



Questions or comments about this Policy may be addressed to the Privacy Officers via email:  
[privacy@sd61.bc.ca](mailto:privacy@sd61.bc.ca)

## **RELATED ACTS AND REGULATION**

School Act  
Freedom of Information and Protection of Privacy Act (FIPPA)

## **SUPPORTING REFERENCES, POLICIES, REGULATIONS AND FORMS**

Policy 1161 Freedom of Information and Protection of Privacy  
Administrative Regulation 1161.1 Fees for Access to Information  
Administrative Regulation 1161.2 Privacy Management Program  
Administrative Regulation 1161.4 Critical Incident and Privacy Breach

## CRITICAL INCIDENT AND PRIVACY BREACH

### PURPOSE

The Board of Education of School District No. 61 (Greater Victoria School District) ("School District") is committed to ensuring the protection and security of all personal information within its control. That commitment includes responding effectively and efficiently to privacy breach incidents that may occur.

The purpose of this Administrative Regulation is to set out the School District's process for responding to significant privacy breaches and to complying with its notice and other obligations under the Freedom of Information and Protection of Privacy Act (FIPPA).

### SCOPE & RESPONSIBILITY

All Staff of the School District are expected to be aware of and follow this Regulation in the event of a privacy breach.

### DEFINITIONS

1. "Head" means the Superintendent, and includes any person to whom the Head has delegated their powers by written instrument.
2. "Personal Information" means any recorded information about an identifiable individual that is within the control of the School District, and includes information about any student or any Staff member of the School District. Personal Information does not include business contact information, such as email address and telephone number, that would allow a person to be contacted at work. **Personal information may also be identifiable through the 'mosaic effect'. The mosaic effect is a concept that illustrates how elements of information may be non-identifiable on their own but when combined could become personally identifiable.**
3. "Privacy Breach" means the theft or loss of or the collection, use or disclosure of Personal Information not authorized by FIPPA, and includes cyber and ransomware attacks and other situations where there are reasonable grounds to believe that any such unauthorized activities have taken place or there is a reasonable belief that they will take place.
4. "Privacy Officers" means the positions designated by the Head as Privacy Officers for the School District, which are the Secretary Treasurer and the Director of IT for Learning;
5. "Records" means books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by graphic, electronic, mechanical or other means, but does not include a computer program or other mechanism that produces records;

6. “Staff” refers to all employees of the School District. Under FIPPA, staff also refers to contractors and volunteers who are expected to adhere to all relevant School District policies and regulations,

## RESPONSIBILITIES OF THE HEAD

The implementation of this Administrative Regulation is the responsibility of the Superintendent of the School District, who is the “head” of the School District for all purposes under FIPPA (the “Head”). The Head may delegate any of their powers under this Regulation or FIPPA to other School District Personnel by written delegation.

## RESPONSIBILITIES OF ALL EMPLOYEES

1. All Staff must without delay report all actual, suspected or expected Privacy Breach incidents of which they become aware in accordance with this Regulation. All Staff have a legal responsibility under FIPPA to report Privacy Breaches to the Head.
2. Privacy Breach reports may also be made to the Privacy Officer, who has delegated responsibility for receiving and responding to such reports.
3. If there is any question about whether an incident constitutes a Privacy Breach or whether the incident has occurred, Staff should consult with the Privacy Officer.
4. All Personnel must provide their full cooperation in any investigation or response to a Privacy Breach incident, and comply with this Regulation for responding to Privacy Breach incidents.
5. Any member of Staff who knowingly refuses or neglects to report a Privacy Breach in accordance with this Regulation may be subject to discipline, up to and including dismissal.

## PRIVACY BREACH RESPONSE

### 1. Step One – Report and Contain

- a. Upon discovering or learning of a Privacy Breach, all Staff shall:
  - i. Immediately report the Privacy Breach to the Head or to the Privacy Officers.
  - ii. Take any immediately available actions to stop or contain the Privacy Breach, such as by:
    1. isolating or suspending the activity that led to the Privacy Breach; and
    2. taking steps to recover Personal Information, Records or affected equipment.
    3. preserve any information or evidence related to the Privacy Breach in order to support the School District’s incident response.

- b. Upon being notified of a Privacy Breach the Head or the Privacy Officers in consultation with the Head, shall implement all available measures to stop or contain the Privacy Breach. Containing the Privacy Breach shall be the first priority of the Privacy Breach response, and all Staff are expected to provide their full cooperation with such initiatives.

## **2. Step Two – Assessment and Containment**

- a. The Privacy Officers shall take steps to, in consultation with the Head, contain the Privacy Breach by making the following assessments:
  - i. the cause of the Privacy Breach;
  - ii. if additional steps are required to contain the Privacy Breach, and, if so, to implement such steps as necessary;
  - iii. identify the type and sensitivity of the Personal Information involved in the Privacy Breach, and any steps that have been taken or can be taken to minimize the harm arising from the Privacy Breach;
  - iv. identify the individuals affected by the Privacy Breach, or whose Personal Information may have been involved in the Privacy Breach;
  - v. determine or estimate the number of affected individuals and compile a list of such individuals, if possible; and
  - vi. make preliminary assessments of the types of harm that may flow from the Privacy Breach.
- b. The Head, in consultation with the Privacy Officers, shall be responsible to, without delay, assess whether the Privacy Breach could reasonably be expected to result in significant harm to individuals (“Significant Harm”). That determination shall be made with consideration of the following categories of harm or potential harm:
  - i. bodily harm;
  - ii. humiliation;
  - iii. damage to reputation or relationships;
  - iv. of employment, business or professional opportunities;
  - v. financial loss;
  - vi. negative impact on credit record,
  - vii. damage to, or loss of, property,
  - viii. the sensitivity of the Personal Information involved in the Privacy Breach; and
  - ix. the risk of identity theft.

## **3. Step Three – Notification**

- a. If the Head determines that the Privacy Breach could reasonably be expected to result in Significant Harm to individuals, then the Head shall make arrangements to:

- i. report the Privacy Breach to the Office of the Information and Privacy Commissioner; and
  - ii. provide notice of the Privacy Breach to affected individuals, unless the Head determines that providing such notice could reasonably be expected to result in grave or immediate harm to an individual's safety or physical or mental health or threaten another individual's safety or physical or mental health.
- b. If the Head determines that the Privacy Breach does not give rise to a reasonable expectation of Significant Harm, then the Head may still proceed with notification to affected individual if the Head determines that notification would be in the public interest or if a failure to notify would be inconsistent with the School District's obligations or undermine public confidence in the School District.
- c. Determinations about notification of a Privacy Breach shall be made without delay following the Privacy Breach, and notification shall be undertaken as soon as reasonably possible. If any law enforcement agencies are involved in the Privacy Breach incident, then notification may also be undertaken in consultation with such agencies.

#### **4. Step 4 – Prevention**

- a. The Head, or the Privacy Officers in consultation with the Head, shall complete an investigation into the causes of each Breach Incident reported under this Administrative Regulation, and shall implement measures to prevent recurrences of similar incidents. These measures shall be incorporated into the regular Privacy Management Program review.

#### **CONTACT INFORMATION**

Questions or comments about this Policy may be addressed to the Privacy Officers via email: [privacy@sd61.bc.ca](mailto:privacy@sd61.bc.ca)

#### **RELATED ACTS AND REGULATION**

School Act  
Freedom of Information and Protection of Privacy Act (FIPPA)

#### **SUPPORTING REFERENCES, POLICIES, REGULATIONS AND FORMS**

Policy 1161 Freedom of Information and Protection of Privacy  
Administrative Regulation 1161.1 Fees for Access to Information  
Administrative Regulation 1161.2 Privacy Management Program  
Administrative Regulation 1161.3 Privacy Impact Assessments

## CRITICAL INCIDENT AND PRIVACY BREACH

### PURPOSE

The Board of Education of School District No. 61 (Greater Victoria School District) ("School District") is committed to ensuring the protection and security of all personal information within its control. That commitment includes responding effectively and efficiently to privacy breach incidents that may occur.

The purpose of this Administrative Regulation is to set out the School District's process for responding to significant privacy breaches and to complying with its notice and other obligations under the Freedom of Information and Protection of Privacy Act (FIPPA).

### SCOPE & RESPONSIBILITY

All Staff of the School District are expected to be aware of and follow this Regulation in the event of a privacy breach.

### DEFINITIONS

1. "Head" means the Superintendent, and includes any person to whom the Head has delegated their powers by written instrument.
2. "Personal Information" means any recorded information about an identifiable individual that is within the control of the School District, and includes information about any student or any Staff member of the School District. Personal Information does not include business contact information, such as email address and telephone number, that would allow a person to be contacted at work. Personal information may also be identifiable through the 'mosaic effect'. The mosaic effect is a concept that illustrates how elements of information may be non-identifiable on their own but when combined could become personally identifiable.
3. "Privacy Breach" means the theft or loss of or the collection, use or disclosure of Personal Information not authorized by FIPPA, and includes cyber and ransomware attacks and other situations where there are reasonable grounds to believe that any such unauthorized activities have taken place or there is a reasonable belief that they will take place.
4. "Privacy Officers" means the positions designated by the Head as Privacy Officers for the School District, which are the Secretary Treasurer and the Director of IT for Learning;
5. "Records" means books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by graphic, electronic, mechanical or other means, but does not include a computer program or other mechanism that produces records;
6. "Staff" refers to all employees of the School District. Under FIPPA, staff also refers to

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

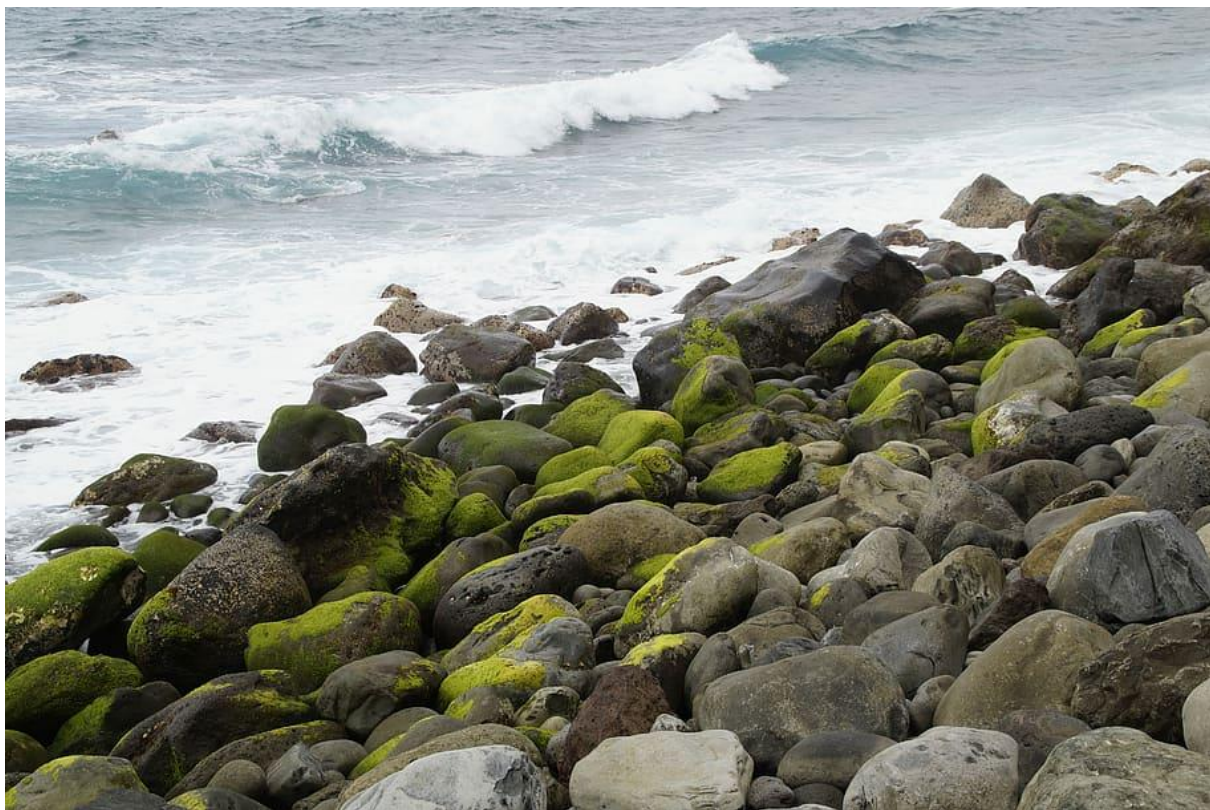
## **Climate Action Plan (CAP) 2022-2027**



# INTRODUCTION

The Greater Victoria School District lies within the territories of the Lekwungen peoples, known today as Esquimalt and Songhees Nations who have been here since time immemorial and their history in this area is long and rich.

The District recognizes the Lekwungen peoples as the traditional custodians of the land in which we are located. We will look for opportunities to collaborate on actions and issues of mutual interest, including actions related to climate change. The District respectfully acknowledges the First Nations' long history of land stewardship and knowledge of the land and will look for opportunities to learn from and collaborate with the Esquimalt and Songhees Nations to help us improve our District's resilience to a changing climate.



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## Connection to the Greater Victoria Strategic Plan

In the writing of this Climate Action Plan, we have been reminded of the importance of a collaborative community and the necessity of a focus. To ground our work we have identified five, core pillars that will carry this work. The pillars are as follows: 1) Education, Engagement and Leadership; 2) Lands and Water Stewardship; 3) Waste Reduction; 4) Energy Management; and 5) Sustainable Transportation. The work that is initiated by this plan will be limitless and will certainly overlap between pillars. All action work that occurs as part of the plan will be respectful of the three, main goal areas of the Greater Victoria School District's Strategic Plan.

### **Goal 1**

Create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.

### **Goal 2**

Create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.

### **Goal 3**

Create an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being.

# About the Greater Victoria School District

The Greater Victoria School District No. 61 is located in the capital city of British Columbia and covers the municipalities of Esquimalt, Oak Bay, Victoria, View Royal and a portion of Saanich and Highlands.

The Greater Victoria School District is proud to provide quality education for 20,000 students in 28 elementary schools (Kindergarten to Grade Five), 10 middle schools (grades six to eight), and seven secondary schools (grades nine to 12). More than 1,000 International Students from across the globe attend schools in our District, and each year, over 650 adult learners register in the Continuing Education Program. Our District also offers a variety of Programs of Choice, including French Immersion.



## Mission

We nurture each student's learning and well-being in a safe, responsive, and inclusive learning community.

## Vision

Each student within our world-class learning community has the opportunity to fulfill their potential and pursue their aspirations.

## Values

- **Engagement** – Students are actively engaged in their education and connected to our learning community.
- **Equity** – We give each student the opportunity to fulfill their potential.
- **Innovation/Positive Change** – We are innovative. We constantly seek ways to make positive change.
- **Integrity** – We are ethical and fair.
- **Openness and Transparency** – We are open about the decisions we make and how we make them.
- **Partnerships** – We create open and respectful partnerships with each member of our learning community.
- **Respect** – We respect ourselves, others, and our environment.
- **Social Responsibility and Justice** – It is our shared responsibility to work with and inspire students to create a better world.

## ENERGY, ENVIRONMENT AND CLIMATE CHANGE

The Greater Victoria School District has a long-standing commitment to the environment. In 2008, the Board of Education adopted Policy 4216.22 ENERGY, ENVIRONMENT, AND CLIMATE CHANGE. The Board of Education takes it as its responsibility to ensure that every effort is made to conserve energy and resources in order to reduce the District's carbon footprint. This requires an ongoing, integrated, and systematic approach to energy management, including assessing performance, setting goals, creating an action plan, and tracking and communicating results. The Greater Victoria School Districts Board of Education made its climate emergency declaration on June 24, 2019. The following Board motion carried unanimously:

"That the Board of Education of School District No. 61 (Greater Victoria) recognize that the breakdown of the stable climate and sea level under which human life has developed constitutes an emergency, and that in declaring a climate emergency the Board:

- a) direct the Superintendent to develop a Climate Action Plan that establishes targets and strategies commensurate with the Intergovernmental Panel on Climate Change's call to limit warming to 1.5 degrees;
- b) direct the Superintendent to report back on specific actions and resources that could be included in future correspondence to the provincial or federal government; and
- c) demonstrate leadership by directing the Board Chair to write letters to other school boards, local MLAs, and Provincial governments encouraging them to declare climate emergencies and develop targets and strategies to combat climate change."

Public education is tasked with preparing children for their future, and in doing so we must consider what future awaits them. We recognize that the breakdown of the stable climate and sea level under which human life has developed constitutes an emergency, and we developed a Climate Action Plan that establishes targets and strategies in alignment with the United Nation's Intergovernmental Panel on Climate Change's call to limit warming to 1.5 degrees.

## OUR PILLARS AND STRATEGIES

The following Greater Victoria School District Sustainability Pillars provide a foundational structure that supports sustainability initiatives focused on fostering student, educator, and staff engagement through environmental stewardship at the school and district levels. Each of the Plan's pillars outline goals, objectives, targets, and actions to focus on for the next 5 years to provide a roadmap for implementation. The Board of Education is committed to establishing and supporting a Climate Action Committee who will regularly report to the Board and community about the implementation of the Climate Action Plan.



### LEARNING, ENGAGEMENT, LEADERSHIP



### LANDS AND WATER STEWARDSHIP



### WASTE REDUCTION



### SUSTAINABLE TRANSPORTATION



### ENERGY MANAGEMENT



## PILLAR 1: LEARNING AND ENGAGEMENT

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***Support culturally responsive and locally relevant educational practices in the curricular areas of sustainability while incorporating and promoting holistic Indigenous ways of knowing and being.***



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The Learning and Engagement pillar supports the implementation of the other Climate Action goals by building awareness and education on environmental topics and everyday actions we can take to reduce our impact. Providing support for students, educators and parents who are passionate about sustainability education is a key part of the Greater Victoria School District's Climate Action Plan (CAP). We will provide extracurricular activities and leadership development opportunities to engage our schools to work together to achieve the goals outlined in the CAP. We aspire to have a learning community where sustainability is the basis for all decisions, and our school community members are engaged on climate action issues.

# Learning and Engagement Key Objectives and Actions

	Objective	Actions
	<b>Expand and support culturally responsive and locally relevant professional learning opportunities and nurture leadership around learning on the land and sustainability.</b>	<ul style="list-style-type: none"> <li>• Create and expand communities of practice through opportunities such as local land-based community partnerships.</li> <li>• Develop a professional learning series for students and staff that promote an understanding of Lekwungen history, territory and contemporary matters and the important relationship to the land.</li> </ul>
	<b>Create learning environments that recognize the unique identity, heritage, and traditional practices of the Songhees and Esquimalt Nations.</b>	<ul style="list-style-type: none"> <li>• Develop a list of recommended open-ended resources to support the BC curriculum, to integrate First Peoples Principles of Learning, authentic Indigenous resources, and diverse learning experiences including land-based education and traditional ecological knowledge with a focus on Lekwungen and Coast Salish culture from Kindergarten through Grade 12.</li> </ul>
	<b>Identify innovative means and additional opportunities to enhance and inspire student engagement with locally relevant sustainability.</b>	<ul style="list-style-type: none"> <li>• Honour diverse student voices with particular attention to Indigenous Ways of Being to directly inform further action.</li> <li>• Engage school-based sustainability teams to lead sustainability initiatives, including climate resiliency in their school learning community.</li> <li>• Identify additional opportunities to inspire student engagement with sustainability learning, experiences, and practices.</li> <li>• Support the development of programs, including Board Authority Authorized (BAA) courses, that have a curricular focus on land-based education, traditional ecological knowledge and sustainability.</li> </ul>
	<b>Identify and advocate for fully funded sustainable development of School District Facilities and school grounds resilient to climate change.</b>	<ul style="list-style-type: none"> <li>• Send letters to the Ministry of Education and Child Care requesting funding to support additional GHG reducing projects.</li> <li>• Send letters to the Ministry of Education and Child Care requesting funding to purchase new high efficiency condensing boilers.</li> <li>• Send letters to the Ministry of Education and Child Care requesting funding to support additional window and roofing upgrades/repairs.</li> <li>• Send letters to the Ministry of Education and Child Care requesting funding to support additional photovoltaic generation systems.</li> </ul>

	<ul style="list-style-type: none"><li>• Send letters to the Ministry of Education and Child Care requesting funding to support NetZero Ready buildings.</li><li>• Continue to develop and advocate programs that create behavioural change, awareness, and accountability to promote a positive culture shift towards eco-friendly habits across the district and to help plan for a climate ready future.</li></ul>
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## PILLAR 2: LANDS AND WATER STEWARDSHIP

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*To approach all decisions which affect water or land, in a culturally responsible manner, with the goal of sustainability.*



With less than 1% of all water on the planet considered safe to drink, water conservation is important to preserve our potable water supply. The Greater Victoria School District currently consumes over 200,000,000 litres of water per year, which is equivalent to the same amount of water as 80 Olympic- sized swimming pools. Across all district-owned facilities, each year we use over 11,000 litres of water per student on average.

As a school district, our water management priorities include ensuring that our buildings have safe and efficient water fixtures and infrastructure and developing a water conservation strategy to achieve further water reductions. Conserving water will result in cost savings for potable water, wastewater disposal costs and will reduce the energy needed to pump, treat and heat water.

SD61 will develop a Water Conservation Strategy, applying a similar approach that was adopted during the development of the Zero Waste Strategy. This will include reviewing water consumption data, conducting a water audit of target buildings, engaging stakeholders for feedback, and drafting a strategy to reduce water consumption. We will explore opportunities for water conservation more fully during years 4 and 5 of the CAP, following the strategy development process described in the Plan Implementation section.

Before any water conservation initiatives can be implemented, the District should first address the issue of lead contamination in potable water that exists in many of our schools and buildings. In accordance with Island Health (IH) regulations, weekly flushing of potable water systems is required to limit lead levels in our drinking water supply. Weekly system flushing requires a significant amount of water and represents a significant opportunity for water conservation for the District.



	Objective	Actions
	<b>Develop a Water Conservation Strategy.</b>	<ul style="list-style-type: none"> <li>• Moving towards real-time monitoring of water usage.</li> <li>• Identify water conservation opportunities and actions via consultation with key stakeholders and advisory committees.</li> <li>• Consider alternative water supply options such as rainwater capture and greywater use.</li> </ul>
	<b>Ensure that schools have safe and efficient water fixtures and infrastructure.</b>	<ul style="list-style-type: none"> <li>• Replace end-of-life plumbing and water fixtures with low flow versions in all buildings and schools.</li> </ul>
	<b>Reduce our impact on the land and implement restorative efforts.</b>	<ul style="list-style-type: none"> <li>• Update land use guidelines that honours Indigenous knowledge, prioritizes the use of native plants, and promotes the inclusion of trees on school grounds to increase our urban forest. Trees will reduce our carbon footprint by sequestering carbon, filter air and water, protect our watersheds, create shade, provide habitat, and slow wind and stormwater.</li> <li>• Schools will work with a District arborist, in alignment with municipal partners, to introduce drought resistant plants.</li> <li>• Support school based initiatives that implement culturally responsive, restorative efforts.</li> <li>• Engage in a consultation process with students, facilities staff, and educators to co-develop a Grounds Greening Plan.</li> <li>• Identify opportunities to green grounds at both schools and other district facilities.</li> <li>• Investigate larger pilot projects that support behavior change in our communities.</li> <li>• Explore a district- wide inquiry project that explores what it means to give back to the land.</li> <li>• Support learning opportunities that educate about and strengthen food security.</li> </ul>

## PILLAR 3: WASTE REDUCTION



*Reduce our overall waste and increase waste diverted from the landfill.*

Reducing the overall waste that enters and exits our schools and buildings is the responsibility of all members of our school district. The achievement of this goal begins with a shift in human behavior. This shift begins with the products we purchase and the packaging that enters our schools. As part of our Zero Waste strategy, all students, staff and parents will be asked to pack in and pack out.



A Zero Waste strategy is one that requires education, leadership and collaboration. Schools require necessary recycling infrastructure for the waste that does still enter a school and an understanding of how best to recycle.



Collaboration will be important with both the existing waste hauler to align operations and improve consistency of messaging on what types of waste are accepted in each waste stream. Waste audits will help identify metrics to assess current waste rates and opportunities for improvement. The audits will also be used to track progress and compare contamination and diversion rates from before and after school-based campaigns.

### Waste Reduction Key Objectives and Actions

	Objective	Actions
	<b>Implement sustainable purchasing practices.</b>	<ul style="list-style-type: none"> <li>• Highlight the importance of sustainable purchasing practice in Regulation 3323.</li> <li>• Encourage all schools and departments to purchase from sustainable companies.</li> </ul>
	<b>Implement a Zero Waste Strategy.</b>	<ul style="list-style-type: none"> <li>• Develop an implementation plan and report on progress annually.</li> <li>• Highlight a district-wide focus on litter less lunches K-12.</li> <li>• Celebrate initiatives that are focused on a Zero Waste goal.</li> <li>• Ensure each school has both waste and compost receptacles in specific food creation and distribution areas.</li> <li>• Ensure each school has adequate, consistent, and</li> </ul>

		<p>effective waste infrastructure.</p> <ul style="list-style-type: none"> <li>• Improve waste signage and communications to educate users on what types of waste go in each waste stream to reduce contamination.</li> <li>• Work with the existing waste hauler and key stakeholders to identify and implement options to increase waste diversion and reduce contamination.</li> <li>• Apply for applicable grants to support initiatives and advocate with the provincial government for sustainable funding.</li> </ul>
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## PILLAR 4: ENERGY MANAGEMENT

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***Increase energy efficiency and conservation through projects and engagement.***



The Greater Victoria School District is focused on achieving an overall reduction in energy use through energy efficiency projects, technology and equipment upgrades, and behaviour change campaigns. Our energy conservation strategies and priorities are outlined in SD61's **Strategic Energy Management Plan (SEMP)**, which is reviewed and updated annually as part of our energy incentive funding provided by utilities.

The District currently uses natural gas for 64% of our energy needs, primarily for heating buildings. However, natural gas use accounts for 85% of our GHG emissions. To reduce our emissions and achieve our GHG reduction targets, we must reduce our natural gas as well as factor in the additional cost of electricity as we transition. We are committed to moving toward full electrification. The SEMP must include a triple bottom line approach and business case development to achieve low-carbon electrification in both an environmentally and fiscally responsible manner.

We will identify further opportunities to reduce the use of natural gas and electricity by conducting feasibility studies and establishing a roster of projects that will be implemented over the next five years. Our key strategies include continuous optimization of buildings to achieve energy savings, reduce emissions, and save costs. As we transition building energy systems from natural gas to electricity, implementing renewable energy sources, such as solar panels, will help offset additional electricity use and energy costs.

SD61 is also an active participant of the BC Hydro Energy Wise Network Program, an energy conservation program funded by BC Hydro and FortisBC that supports BC organizations in leading student and staff engagement campaigns. Given the level of alignment between the goals of the Energy Wise Network and the Eco-Wise Program, both initiatives are run in tandem.





## Energy Conservation Key Objectives and Actions

	Objective	Actions
	<b>Reduce overall energy consumption.</b>	<ul style="list-style-type: none"> <li>● Implement Strategic Energy Management Plan (SEMP).</li> <li>● Continue the optimization and recommissioning of HVAC systems.</li> <li>● Replace end of life heating plants and mechanical equipment with high efficiency options.</li> <li>● Change all lighting systems to LED lighting.</li> <li>● Explore options for recovery of heat energy.</li> <li>● Improve measurement and verification of energy use and savings projects.</li> </ul>
	<b>Reduce GHG emissions in our buildings by 50% before 2030.</b>	<ul style="list-style-type: none"> <li>● Integrate low carbon electrification during heating plant replacement when feasible.</li> <li>● Ensure optimization and recommissioning, specifically targeting natural gas consumption.</li> <li>● Add heat recovery ventilation in natural gas heated buildings.</li> <li>● Complete building envelope upgrades including replacement of older, inefficient windows and doors.</li> <li>● Employ renewable energy solutions.</li> <li>● Ensure prioritization of projects that reduce emissions.</li> </ul>
	<b>Improve communications and engagement.</b>	<ul style="list-style-type: none"> <li>● Develop and launch engagement and behaviour change programs in connection with school based environmental teams.</li> <li>● Create an interactive environment that reports key performance indicators to staff and students through dashboards and monthly reports.</li> </ul>

## PILLAR 5: SUSTAINABLE TRANSPORTATION

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*Promote low-carbon transportation options for district operations and commuting to and from school and work.*

Our goal is to encourage energy efficient and low-carbon ways of getting around for our district fleet and for staff, students, and educators commuting to our schools. At a district level, our aim is to use vehicles wisely to reduce our carbon emissions and impact on the environment.



Low-cost behaviour change opportunities will be pursued first, such as promoting fuel efficient driving and route planning practices for the District fleet, while funding opportunities for fleet upgrades are identified and secured. Engaging key stakeholder groups, such as the Grounds Crew, will be an important part of the strategy to identify opportunities to reduce the environmental impact of moving goods and people around the district.

SD61 aims to optimize the district fleet by replacing vehicles with more fuel-efficient and electric vehicle (EV) models, focusing first on light passenger vehicles and as vehicles are retired and replaced. It will also be necessary to invest in EV charging infrastructure and research into suitable locations to support the transition to electric vehicles.



We also aim to promote educational and engagement programs to encourage sustainable modes of transportation, such as walking, biking, carpooling, or taking transit to school and work. The District will review opportunities to participate in programs such as Bike to Work/School Week and sustainable commuting to school programs as well as improving data on current commuting methods, barriers, and opportunities to choose sustainable modes of transport.

## Sustainable Transportation Key Objectives and Actions

	Objective	Actions
	<b>Operate an efficient and low carbon district fleet.</b>	<ul style="list-style-type: none"> <li>• Continue to add charging stations for all fleet vehicles/buses. Replacement of internal combustion engine (ICE) with zero-emmission vehicles (ZEV).</li> <li>• Optimize trip routes to maximize fuel economy (e.g. for school buses and district fleet).</li> <li>• Engage key stakeholder groups, such as the Grounds Crew and Learning Services, to identify opportunities to improve fleet and travel efficiencies.</li> <li>• Identify opportunities to improve data collection for the district fleet.</li> <li>• Identify funding opportunities for fleet and infrastructure, e.g. via Clean BC program, Carbon Neutral Capital Fund, and other funding sources.</li> </ul>
	<b>Promote active and low-carbon commuting options.</b>	<ul style="list-style-type: none"> <li>• Promote carpooling to reduce vehicle trips and district incentives for purchasing bus passes.</li> <li>• Ensure that all sustainable transportation signage is visible and up to date at all schools.</li> <li>• Celebrate programs to encourage active transportation to schools, e.g. 'Bike to Work Week' and 'Walk and Roll to School' campaigns.</li> <li>• Providing safe and convenient bicycle and walking infrastructure, along with end-of-trip facilities, at schools and district offices ensures a secure and practical means of transportation for students and staff, promoting physical activity and reducing traffic congestion.</li> <li>• Investigate location options to install Level-2 EV charging stations at school sites, collaborating with the various municipalities/ City, when appropriate.</li> </ul>

# Office of the Secretary-Treasurer

*Katrina Stride – Secretary-Treasurer*

TO: Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 25, 2023

RE: **Audit Sub-Committee Report – September 20, 2023 Meeting**

## **Background:**

The Audit Sub-Committee held a meeting on September 20, 2023. KPMG, the District's external auditor, presented the Audit Findings Report for 2022-2023. New business included discussions on the 2022-2023 Audited Financial Statements, the 2022-2023 Financial Statement Discussion and Analysis Report, the Multi-Year Financial Plan 2023-2026, the 2022-2023 Statement of Financial Information, Internal Controls Update, and the 2022-2023 School Accounting Records Review.

The Internal Controls Update memo and supporting documents are attached for information.

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

## **Recommendations:**

### **2022-2023 Audited Financial Statements**

Associate Secretary-Treasurer, Julie Lutner, presented the 2022-2023 Audited Financial Statements including the 2022-2023 Financial Statement Discussion and Analysis Report. Trustees asked questions of clarification.

Trustees recommended that the Board approve three motions related to the 2022-2023 Audited Financial Statements through the Audit Committee Report.

That the Board of Education of School District No. 61 (Greater Victoria) approve the appropriation of \$6,841,658 of the operating surplus as follows: 1) internally restricted \$6,224,545 and 2) unrestricted (contingency) \$617,113.

That the Board of Education of School District No. 61 (Greater Victoria) approve the Audited Financial Statements for the year ended June 30, 2023; AND FURTHER that the Board Chair, the Superintendent and the Secretary-Treasurer be authorized to affix their signatures to the statements, where applicable, on behalf of the Board.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

That the Board of Education of School District No. 61 (Greater Victoria) approve the Financial Statement Discussion and Analysis Report for the year ended June 30, 2023.

### **Multi-Year Financial Plan 2023-2026**

Secretary-Treasurer Stride provided the Multi-Year Financial Plan 2023-2026.

Trustees recommended that the Board approve one motion related to the Multi-Year Financial Plan 2023-2026 through the Audit Committee Report.

That the Board of Education of School District No. 61 (Greater Victoria) approve the Multi-Year Financial Plan 2023-2026.

### **2022-2023 Statement of Financial Information**

Associate Secretary-Treasurer, Julie Lutner, provided the 2022-2023 Statement of Financial Information.

Trustees recommended that the Board approve one motion related to the 2022-2023 Statement of Financial Information through the Audit Committee Report.

That the Board of Education of School District No. 61 (Greater Victoria) approve the schedules as required by the Financial Information Act for the period July 1, 2022 to June 30, 2023; AND FURTHER that the approved schedules be posted to the District website.

# Office of the Secretary-Treasurer

*Katrina Stride – Secretary-Treasurer*

TO: Audit Sub-Committee

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 20, 2023

RE: **Internal Controls Update**

## Background

There has been a longstanding practice for the Board Chair and Secretary-Treasurer to sign new employment contracts for Principals and Vice Principals (PVP) and Exempt staff, excluding the positions of Superintendent and Secretary-Treasurer. The current Board Chair and Secretary-Treasurer meet bi-weekly to review documents that require the Board Chair's signature. The Board Chair and Secretary-Treasurer have discussed the process of having the Board Chair sign employment contracts and recognize that the Board Chair would not ordinarily have the background information to recognize potential errors in the contract nor be in a position to change a hiring decision that is well underway. It was discussed that Financial Services would review the process and make any changes in the subsequent fiscal year.

## Provincial Practice

After reaching out to school districts across the Province, responses were received from ten school districts. Of the responses received, one district has Exempt employment contracts signed by the Board Chair and Secretary-Treasurer, and two districts have PVP employment contracts signed by the Board Chair and Secretary-Treasurer. The other districts have a combination of approvers for Exempt and PVP employment contracts including:

- Director, HR
- Superintendent
- Secretary-Treasurer
- Secretary-Treasurer and Director, HR
- Superintendent and Secretary-Treasurer

The most common combination for signing authority for both Exempt and PVP contracts was Superintendent and Secretary-Treasurer.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

## Regulation 3548 School District Signing Authority

*Regulation 3548 School District Signing Authority* is the authoritative document that defines the appropriate signing authority for the execution of various legal documents, contracts, bank documents, and agreements on behalf of the Board. There is no Policy associated with this Regulation.

The signing authority for employment contracts is not specifically noted in the Regulation, but would fall under the category of contracts under Legal Documents. The Regulation states that the signing officers for contracts shall be any two of the following:

- Board Chair or Vice-Chair
- Superintendent
- Secretary-Treasurer
- Associate Secretary-Treasurer

## Considerations

The following items were considered when looking at a potential new practice for the signing of Exempt and PVP employment contracts:

- Continued alignment with Regulation 3548 School District Signing Authority
- Discussions with external auditors
- Discussions with the current Board Chair
- Feedback received from other school districts in the Province
- Having an appropriate alternate signing authority when one of the usual signers is absent
- Reduced processing time for HR and Payroll

## New Practice

To follow is the new internal control for signing authority on Exempt and PVP employment contracts:

- Superintendent's Employment Contract
  - Signed by Board Chair and Secretary-Treasurer
- Secretary-Treasurer's Employment Contract
  - Signed by Board Chair and Superintendent
- All other Exempt and PVP Employment Contracts
  - Signed by Superintendent and Secretary-Treasurer
  - Alternate signing authority is Associate Secretary-Treasurer

## Supporting Documents

Regulation 3548 School District Signing Authority

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## REGULATION 3548

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### SCHOOL DISTRICT SIGNING AUTHORITY

#### 1. Corporate Seal

The signing officers for execution of all legal documents requiring the corporate seal shall be the Chair or Vice-Chair of the Board, together with the Secretary-Treasurer or Associate Secretary-Treasurer.

#### 2. Legal Documents

The signing officers of the Board for contracts and other legal documents shall be any two of the Chair or Vice-Chair of the Board, or the Superintendent of Schools or the Secretary-Treasurer or the Associate Secretary-Treasurer.

#### 3. Banking

Any two of the following signatures shall be authorized for bank documents:

- Chair of the Board
- Vice-Chair of the Board
- Superintendent of Schools
- Secretary-Treasurer
- Associate Secretary-Treasurer

#### 4. Agreements Requiring One Signature

Some agreements require only the signature of one authorized Board official to bind the Board. Examples include new insurance policies and leases. Where a financial commitment is involved in such agreements, the Secretary-Treasurer, or in their absence, the Associate Secretary Treasurer is



authorized to sign on behalf of the Board. Where there is not a financial commitment inherent in the agreement, the Superintendent of Schools, the Secretary-Treasurer or the Associate Secretary-Treasurer is authorized to sign on behalf of the Board.

Labour agreements involving letters of understanding, memorandums of agreement, and grievance settlements, require the signature of either the Superintendent of Schools, the Secretary-Treasurer, the District Principal, Human Resource Services or the Manager, Labour Relations, to bind the Board to the terms of the agreement.

*Greater Victoria School District*

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Adopted: November 16, 2015

Revised: March 11, 2019

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 61 (Greater Victoria)

June 30, 2023

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# School District No. 61 (Greater Victoria)

## MANAGEMENT REPORT

Version: 7896-7150-5168

### 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)

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Signature of the Chairperson of the Board of Education

Date Signed

---

Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

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 AUDITOR'S 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, 2023
- 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, 2023 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 "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's 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 25 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 25 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, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. 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 Other Information included in the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's 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 auditor's 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.

### ***Auditor's 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 auditor's 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 auditor's 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 auditor's 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  
DATE

# School District No. 61 (Greater Victoria)

Statement 1

## Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	63,601,347	66,075,808
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,401,188	1,240,454
Due from First Nations	129,974	-
Other (Note 3)	3,406,905	3,322,280
Portfolio Investments (Note 4)	499,772	499,715
<b>Total Financial Assets</b>	<b>69,039,186</b>	<b>71,138,257</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	36,721,598	34,580,499
Unearned Revenue (Note 7)	12,790,769	11,497,069
Deferred Revenue (Note 8)	6,754,367	7,532,465
Deferred Capital Revenue (Note 9)	278,523,632	246,275,116
Employee Future Benefits (Note 10)	3,175,784	3,073,254
Asset Retirement Obligation (Note 18)	22,081,468	22,081,468
<b>Total Liabilities</b>	<b>360,047,618</b>	<b>325,039,871</b>
<b>Net Debt</b>	<b>(291,008,432)</b>	<b>(253,901,614)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	323,971,642	287,361,945
Prepaid Expenses	958,351	875,252
<b>Total Non-Financial Assets</b>	<b>324,929,993</b>	<b>288,237,197</b>
<b>Accumulated Surplus (Deficit) (Note 21)</b>	<b>33,921,561</b>	<b>34,335,583</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	33,921,561	34,335,583
Accumulated Remeasurement Gains (Losses)		
	<b>33,921,561</b>	<b>34,335,583</b>
Unrecognized Assets (Note 11)		
Contractual Obligations (Note 15)		
Contractual Rights (Note 16)		
Contingent Assets (Note 19)		
Contingent Liabilities (Note 19)		

Approved by the Board

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



# School District No. 61 (Greater Victoria)

Statement 2

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	225,468,923	242,661,392	227,053,205
Other	287,750	281,178	349,275
Tuition	15,107,619	14,648,427	15,070,357
Other Revenue	13,364,461	10,952,987	7,229,986
Rentals and Leases	2,696,572	2,744,288	2,519,825
Investment Income	442,760	2,097,631	557,202
Amortization of Deferred Capital Revenue	8,021,537	8,013,303	7,858,370
Construction License			4,300,000
<b>Total Revenue</b>	<u>265,389,622</u>	<u>281,399,206</u>	<u>264,938,220</u>
<b>Expenses</b>			
Instruction	218,657,177	230,618,373	218,385,765
District Administration	6,617,225	7,397,587	7,074,628
Operations and Maintenance	39,258,707	42,093,153	41,870,810
Transportation and Housing	1,216,025	1,704,115	1,088,502
<b>Total Expense</b>	<u>265,749,134</u>	<u>281,813,228</u>	<u>268,419,705</u>
<b>Surplus (Deficit) for the year</b>	<u>(359,512)</u>	<u>(414,022)</u>	<u>(3,481,485)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		34,335,583	37,817,068
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>33,921,561</u>	<u>34,335,583</u>

# School District No. 61 (Greater Victoria)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(359,512)</b>	<b>(414,022)</b>	<b>(3,481,485)</b>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(37,199,976)	(48,460,550)	(33,913,379)
Amortization of Tangible Capital Assets	11,389,429	11,850,853	11,773,432
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(25,810,547)</b>	<b>(36,609,697)</b>	<b>(22,139,947)</b>
Use of Prepaid Expenses	-	(83,099)	82,024
<b>Total Effect of change in Other Non-Financial Assets</b>	<b>-</b>	<b>(83,099)</b>	<b>82,024</b>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<b>(26,170,059)</b>	<b>(37,106,818)</b>	<b>(25,539,408)</b>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(37,106,818)</b>	<b>(25,539,408)</b>
<b>Net Debt, beginning of year</b>		<b>(253,901,614)</b>	<b>(228,362,206)</b>
<b>Net Debt, end of year</b>		<b>(291,008,432)</b>	<b>(253,901,614)</b>

# School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual
	(Restated - Note 25)	
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(414,022)	(3,481,485)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(375,333)	4,480,426
Prepaid Expenses	(83,099)	82,024
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(1,223,952)	123,689
Unearned Revenue	1,293,700	(458,244)
Deferred Revenue	(778,098)	991,838
Employee Future Benefits	102,530	76,761
Other Liabilities	3,365,051	964,092
Amortization of Tangible Capital Assets	11,850,853	11,773,432
Amortization of Deferred Capital Revenue	(8,013,303)	(7,858,370)
<b>Total Operating Transactions</b>	<b>5,724,327</b>	<b>6,694,163</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(4,664,670)	(3,677,800)
Tangible Capital Assets -WIP Purchased	(43,795,880)	(30,235,579)
Bylaw Expenditures	(3,024,892)	(2,403,438)
<b>Total Capital Transactions</b>	<b>(51,485,442)</b>	<b>(36,316,817)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	43,286,711	32,963,297
<b>Total Financing Transactions</b>	<b>43,286,711</b>	<b>32,963,297</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(57)	(57)
<b>Total Investing Transactions</b>	<b>(57)</b>	<b>(57)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(2,474,461)</b>	<b>3,340,586</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>66,075,808</b>	<b>62,735,222</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>63,601,347</b>	<b>66,075,808</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	63,601,347	66,075,808
	<b>63,601,347</b>	<b>66,075,808</b>

# School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

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## 1. Authority and Purpose

The School District operates under the authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 61 (Greater Victoria)" and operates as "School District No. 61 (Greater Victoria)." A Board of Education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education 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 (n).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in Notes 2 (f) and 2 (n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

### (b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

### (c) Accounts Receivable

Accounts receivable are measured at amortized cost and are shown net of allowance for doubtful accounts.

### (d) Portfolio Investments

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

Detailed information regarding portfolio investments is disclosed in Note 4.

### (e) Unearned Revenue

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

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

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

#### (f) Deferred Revenue and Deferred Capital Revenue

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

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

#### (g) Employee Future Benefits

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

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

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) 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.

#### (h) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

The liability includes costs for the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimate of the asset retirement obligations includes costs directly attributable to the asset retirement activities. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 (j)). The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

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

#### (i) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

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

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. At this time the School District has determined there are no liabilities for contaminated sites.

#### (j) Tangible Capital Assets

The following criteria apply:

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

Buildings	40 years
Site Improvements	10 years
Furniture and Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

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

#### (k) Capital Leases

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

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

#### (l) Prepaid Expenses

Payments for insurance, subscriptions, and maintenance contracts for use within the School District in a future period are included as a prepaid expense and stated at acquisition cost and are charged to expenses over the periods expected to benefit from it. Textbooks and other teaching supplies are expensed as purchased.

#### (m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 13 – Interfund Transfers and Note 21 – Internally Restricted Surplus – Operating Fund).

#### (n) Revenue Recognition

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

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

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

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

The accounting treatment for restricted contributions that are government transfers is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

#### (o) Expenditures

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

#### (p) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, 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, 2023

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

(p) Financial Instruments (continued)

The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

(q) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization, asset retirement obligations and estimated employee future benefits. Actual results could differ from those estimates.

(r) Future Changes in Accounting Policies

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.

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, 2023	June 30, 2022
Due from Agencies and Associations	\$ 662,827	\$ 276,059
Due from Government of Canada	234,133	337,411
Other Receivables	2,509,945	2,708,810
	<u>\$ 3,406,905</u>	<u>\$ 3,322,280</u>

### 4. Portfolio Investments

Portfolio investments is comprised of a 7.6% Province of Ontario Bond maturing June 2, 2027. The market value of the investments as of June 30, 2023 was \$0.56 million (2022: \$0.59 million).

### 5. Bank Indebtedness

The School District has an unutilized line of credit facility agreement with the CIBC, dated March 12, 2009, in the amount of \$1,500,000.

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

Notes to Financial Statements

Year Ended June 30, 2023

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

	June 30, 2023	June 30, 2022
Trade Payables	\$ 4,842,197	\$ 6,066,150
Salaries and Benefits Payable	18,159,255	15,780,759
Accrued Vacation Pay	1,338,704	1,882,577
Holdback Payables	4,183,211	2,586,762
International Student Program Fee Payable	7,421,995	7,262,919
Other	776,236	1,001,332
	<u>\$ 36,721,598</u>	<u>\$ 34,580,499</u>

International Student Program Fees Payable in the amount of \$7,421,995 (2022: \$7,262,919) is comprised of 2022/23 refunds \$144,102 (2022: \$286,835), homestay fees of \$5,965,546 (2022: \$5,802,363) and medical fees of \$1,312,347 (2022: \$1,173,721). These amounts are collected and paid by the School District on behalf of the International Student Program. The same amount included in cash and cash equivalents is restricted and not available for general use.

**7. Unearned Revenue**

	June 30, 2023	June 30, 2022
Unearned Revenue, Beginning of Year	\$ 11,497,069	\$ 11,955,313
Changes for the Year:		
Increase:		
Tuition fees	16,080,826	14,458,006
Rentals and Leases	2,811,923	2,519,825
Other	988,335	1,248,832
	<u>19,881,084</u>	<u>18,226,663</u>
Decrease:		
Tuition fees	14,648,427	15,070,357
Rentals and Leases	2,744,288	2,519,825
Other	1,194,669	1,094,725
	<u>18,587,384</u>	<u>18,684,907</u>
Net Changes for the Year	1,293,700	(458,244)
Unearned Revenue, End of Year	<u>\$ 12,790,769</u>	<u>\$ 11,497,069</u>

Unearned Revenue includes tuition collected from International students for school terms beginning after June 30, 2023.

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

Notes to Financial Statements

Year Ended June 30, 2023

**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, 2023	June 30, 2022
Deferred Revenue, Beginning of Year	\$ 7,532,465	\$ 6,540,627
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	31,506,515	29,296,235
Other	6,811,189	5,443,756
Investment Income	281,708	92,850
	<u>38,599,412</u>	<u>34,832,841</u>
Decrease:		
Allocation to Revenue	38,511,927	32,595,202
Recovered	865,583	1,245,801
	<u>39,377,510</u>	<u>33,841,003</u>
Net Changes for the Year	(778,098)	991,838
Deferred Revenue, End of Year	\$ 6,754,367	\$ 7,532,465

**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, 2023	June 30, 2022
Deferred Capital Revenue, Beginning of Year	\$ 185,862,748	\$ 188,451,831
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue – Capital Additions	1,109,278	-
Transferred from Deferred Capital Revenue – Work in Progress	3,863,808	5,269,287
	<u>4,973,086</u>	<u>5,269,287</u>
Decrease:		
Amortization of Deferred Capital Revenue	8,013,303	7,858,370
	<u>8,013,303</u>	<u>7,858,370</u>
Net Changes for the Year	(3,040,217)	(2,589,083)
Deferred Capital Revenue, End of Year	\$ 182,822,531	\$ 185,862,748

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

Notes to Financial Statements

Year Ended June 30, 2023

**9. Deferred Capital Revenue (Continued)****Deferred Capital Revenue – Work in Progress:**

	June 30, 2023	June 30, 2022
Work in Progress, Beginning of Year	\$ 52,263,703	\$ 27,422,963
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	39,631,254	30,110,027
	<u>39,631,254</u>	<u>30,110,027</u>
Decrease:		
Transferred to Deferred Capital Revenue	3,863,808	5,269,287
	<u>3,863,808</u>	<u>5,269,287</u>
Net Changes for the Year	35,767,446	24,840,740
Work in Progress, End of Year	\$ 88,031,149	\$ 52,263,703

**Unspent Deferred Capital Revenue:**

	June 30, 2023	June 30, 2022
Unspent Deferred Capital Revenue, Beginning of Year	\$ 8,148,665	\$ 7,698,833
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	42,609,347	32,822,733
Other	585,003	132,326
Investment Income	92,361	8,238
	<u>43,286,711</u>	<u>32,963,297</u>
Decrease:		
Transferred to Deferred Capital Revenue – Capital Additions	1,109,278	-
Transferred to Deferred Capital Revenue – Work in Progress	39,631,254	30,110,027
Bylaw and Other Provincial Capital Expenditures	3,024,892	2,359,133
Insurance Claim Expense	-	44,305
	<u>43,765,424</u>	<u>32,513,465</u>
Net Changes for the Year	(478,713)	449,832
Unspent Deferred Capital Revenue, End of Year	\$ 7,669,952	\$ 8,148,665
<b>Total Deferred Capital Revenue, End of Year</b>	<b>\$ 278,523,632</b>	<b>\$ 246,275,116</b>

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

### 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, 2023	June 30, 2022
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long-Term Salary Growth - April 1	2.50%+seniority	2.50%+seniority
Long-Term Salary Growth - March 31	2.50%+seniority	2.50%+seniority
Expected Average Remaining Service Lifetime - March 31	10.6	10.6

	June 30, 2023	June 30, 2022
<b>Reconciliation of Accrued Benefit Obligation:</b>		
Accrued Benefit Obligation - April 1	\$ 2,952,765	\$ 2,837,663
Service Cost	290,284	282,454
Interest Cost	99,240	74,420
Benefit Payments	(294,002)	(291,600)
Actuarial Loss	(123,228)	49,828
Accrued Benefit Obligation - March 31	\$ 2,925,059	\$ 2,952,765

<b>Reconciliation of Funded Status at End of Fiscal Year:</b>		
Accrued Benefit Obligation - March 31	\$ 2,925,059	\$ 2,952,765
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(2,925,059)	(2,952,765)
Employer Contributions After Measurement Date	27,293	25,892
Benefit Expense After Measurement Date	(101,536)	(97,381)
Unamortized Net Actuarial Loss	(176,482)	(49,000)
Accrued Benefit Liability - June 30	\$ (3,175,784)	\$ (3,073,254)

<b>Reconciliation of Change in Accrued Benefit Liability:</b>		
Accrued Benefit Liability - July 1	\$ 3,073,254	\$ 2,996,493
Net Expense for Fiscal Year	397,933	385,792
Employer Contributions	(295,403)	(309,031)
Accrued Benefit Liability - June 30	\$ 3,175,784	\$ 3,073,254

<b>Components of Net Benefit Expense:</b>		
Service Cost	\$ 279,932	\$ 284,412
Interest Cost	124,398	80,625
Amortization of Net Actuarial Loss	(6,397)	20,755
Net Benefit Expense	\$ 397,933	\$ 385,792

# School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

## 11. Tangible Capital Assets

### June 30, 2023

<b>Cost:</b>	Balance at June 30, 2022	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2023
Sites	\$ 11,978,240	\$ -	\$ -	\$ -	\$ 11,978,240
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	408,846,433	67,886	-	2,701,985	411,616,304
Buildings – WIP	52,257,885	41,212,320	-	(2,701,985)	90,768,220
Furniture & Equipment	13,957,259	1,551,301	(291,602)	633,647	15,850,605
Furniture & Equipment – WIP	37,624	1,324,092	-	(633,647)	728,069
Vehicles	1,173,392	1,384,959	(30,025)	-	2,528,326
Computer Software	64,193	-	(64,193)	-	-
Computer Hardware	6,712,578	1,660,524	(1,274,579)	1,259,468	8,357,991
Computer Hardware – WIP	-	1,259,468	-	(1,259,468)	-
<b>Total</b>	<b>\$ 496,727,604</b>	<b>\$48,460,550</b>	<b>\$ (1,660,399)</b>	<b>\$ -</b>	<b>\$ 543,527,755</b>

<b>Accumulated Amortization:</b>	Balance at June 30, 2022	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2023
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	935,000	170,000	-	-	1,105,000
Buildings	199,450,754	8,491,899	-	-	207,942,653
Furniture & Equipment	5,272,146	1,490,393	(291,602)	-	6,470,937
Vehicles	543,015	185,086	(30,025)	-	698,076
Computer Software	57,775	6,418	(64,193)	-	-
Computer Hardware	3,106,969	1,507,057	(1,274,579)	-	3,339,447
<b>Total</b>	<b>\$ 209,365,659</b>	<b>\$ 11,850,853</b>	<b>\$ (1,660,399)</b>	<b>\$ -</b>	<b>\$ 219,556,113</b>

### June 30, 2022

<b>Cost:</b>	Balance at June 30, 2021 (Restated Note 25)	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	404,147,163	7,359	-	4,691,911	408,846,433
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)	-
<b>Total</b>	<b>\$ 468,570,947</b>	<b>\$33,913,379</b>	<b>\$ (5,756,722)</b>	<b>\$ -</b>	<b>\$ 496,727,604</b>

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

Notes to Financial Statements

Year Ended June 30, 2023

**11. Tangible Capital Assets (Continued)****June 30, 2022 (Continued)**

	Balance at June 30, 2021 (Restated – Note 25)	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2022
<b>Accumulated Amortization:</b>					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	765,000	170,000	-	-	935,000
Buildings	191,013,696	8,437,058	-	-	199,450,754
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
<b>Total</b>	<b>\$ 203,348,949</b>	<b>\$ 11,773,432</b>	<b>\$ (5,756,722)</b>	<b>\$ -</b>	<b>\$ 209,365,659</b>

**Net Book Value:**

	Net Book Value June 30, 2023	Net Book Value June 30, 2022
Sites	\$ 11,978,240	\$ 11,978,240
Site Improvements	595,000	765,000
Buildings	203,673,651	209,395,679
Buildings – WIP	90,768,220	52,257,885
Furniture & Equipment	9,379,668	8,685,113
Furniture & Equipment – WIP	728,069	37,624
Vehicles	1,830,250	630,377
Computer Software	-	6,418
Computer Hardware	5,018,544	3,605,609
	<b>\$ 323,971,642</b>	<b>\$ 287,361,945</b>

Buildings – Work in Progress having a value of \$90,768,220 (2022: \$52,257,885) and Furniture & Equipment – Work in Progress having a value of \$728,069 (2022: \$37,624) have not been amortized. Amortization of these assets commence when the asset is put into service.

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

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

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### 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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$20,517,942 for employer contributions to these plans in the year ended June 30, 2023 (2022: \$19,447,660).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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, 2023 were as follows:

- Transfer from the operating fund to the capital fund \$2,307,853 for tangible capital assets purchased and \$258,267 for tangible capital assets – work in progress.
- Transfer from the special purpose fund to the capital fund \$1,247,539 for tangible capital assets purchased.

### 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.



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

Notes to Financial Statements

Year Ended June 30, 2023

**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.

	2024	2025	2026	2027	2028	Thereafter
Youth and Family Counselling	\$1,644,485	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	788,166	788,166	788,166	788,166	-	-
Operating Lease	42,075	42,075	19,998	-	-	-
Occupational/Physical Therapy	600,738	-	-	-	-	-
Waste Management	156,874	19,609	-	-	-	-
Elevator Maintenance	70,742	70,742	-	-	-	-
Computer Technology	845,248	-	-	-	-	-
Vic High Construction Contracts	10,956,771	-	-	-	-	-
Cedar Hill Construction Contracts	17,561,180	17,561,180	3,824,900	-	-	-
Other Construction Contracts	3,124,554	-	-	-	-	-
<b>Total</b>	<b>\$35,790,833</b>	<b>\$18,481,772</b>	<b>\$3,824,900</b>	<b>\$788,166</b>	<b>\$ -</b>	<b>\$ -</b>

**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:

	2024	2025	2026	2027	2028	Thereafter
Property Leases	\$1,325,688	\$ 830,204	\$ 765,495	\$765,540	\$668,312	\$3,861,703
Local Education Agreement	697,962	697,962	697,962	-	-	-
<b>Total</b>	<b>\$2,023,650</b>	<b>\$1,528,166</b>	<b>\$1,463,457</b>	<b>\$765,540</b>	<b>\$668,312</b>	<b>\$3,861,703</b>

**17. Budget Figures**

Budget figures were approved by the Board through the adoption of an annual budget on April 4, 2022.

**18. Asset Retirement Obligation**

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. The timing of future settlement is unknown.

Asset Retirement Obligation, July 1, 2021 and 2022 (see Note 25)	\$22,081,468
Settlements during the year	-
Asset Retirement Obligation, closing balance June 30, 2023	<u>\$22,081,468</u>

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

### 19. Contingent Liabilities and Assets

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position. A liability for these claims is recorded to the extent that the probability of a loss is likely and the amount of potential loss is estimable.

At June 30, 2023, unspent Classroom Enhancement Fund remedies totalled \$347,313 (2022: \$442,286). The School District was unable to reach an agreement with the local teachers' union regarding the treatment of the unspent remedies by June 30<sup>th</sup>. The Deferred Revenue balance is \$190,260 (2022: \$307,570).

Subsequent to year end, the School District received claims related to schedule delay, salary and material price increases for the Victoria High School Seismic Update and Addition Project. These matters may give rise to future liabilities. The estimated amount claimed is over \$1.7M. The outcome of these actions is not determinable as at June 30, 2023, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related claim can be reliably estimated or settled.

### 20. Expense by Object

	June 30, 2023	June 30, 2022
Salaries and Benefits	\$ 234,718,499	\$ 223,581,886
Services and Supplies	35,243,876	33,064,387
Interest	-	-
Amortization	11,850,853	11,773,432
	\$ 281,813,228	\$ 268,419,705

### 21. Internally Restricted Surplus – Operating Fund

	June 30, 2023	June 30, 2022
<b>Restricted due to the Nature of Constraints on the Funds</b>		
Holdback Grant	\$ 60,647	\$ 93,256
Early Learning Framework (ELF) Grant	8,689	5,847
ERASE Grant	6,572	7,582
Equity Scan Grant	1,120	1,792
Indigenous Education Harvest4Knowledge Grant	107	1,653
Indigenous Education LEA Capacity Building Grant	10,174	10,927
Indigenous Education Graduation and Scholarship Fund	15,209	4,195
Cooper Smith Music Library Collection	63,728	49,151
Speech Language Pathologists (SLP) Professional Development Fund	4,769	6,425
Psychologists Professional Development Fund	3,919	4,754
Principals and Vice Principals Professional Development Fund	53,185	58,310
Allied Specialists (ASA) Professional Development Fund	2,671	8,311
CUPE 947 Professional Development Fund	107,400	96,768
CUPE 947 Local Bargaining Funds	56,064	-
CUPE 382 Professional Development Fund	3,803	18
CUPE 382 Service Improvement Allocation	99,058	127,925
	497,115	476,914

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

Notes to Financial Statements

Year Ended June 30, 2023

**21. Internally Restricted Surplus – Operating Fund (Continued)**

	June 30, 2023	June 30, 2022
<b>Restricted for Anticipated Unusual Expenses Identified by the Board</b>		
Shared Minor Capital—New Classrooms due to Enrolment Growth	25,000	25,000
Reconciliation and Anti-Racism	44,366	41,000
School Police Liaison	-	5,000
Potential Arbitration Settlement	414,868	-
	<b>484,234</b>	<b>71,000</b>
<b>Restricted for Operations Spanning Multiple School Years</b>		
Schools Operating Surplus	997,230	1,347,625
Schools Special Project Carryforward	191,973	174,473
The Link Surplus	-	76,694
Healthy Schools Initiatives	10,969	11,039
Indigenous Education Initiatives	492,398	256,532
EA Bridging Program	37,000	-
Inclusion for Learning Strategy - Supplies	37,272	37,492
Incomplete School/Department Funded Facilities Projects	44,284	131,859
Sundance-Bank Start-Up Costs - Year 2	10,000	(19,499)
Shop Upgrades	58,220	124,629
Quadra Wall		50,000
Vic West Portable	5,000	374,113
Tillicum Portable	150,000	-
Childcare Capital Reserve	80,637	15,433
Technology Replacement Reserve - Network Infrastructure	10,762	15,498
2023-2024 BCSTA Fees Removed in 2023-2024 Budget	61,660	-
Elementary Strings FTE Added After 2023-2024 Budget	53,134	-
Exempt Compensation Funding Received in 2023-2024 Budget	37,000	-
Purchase Order Commitments	826,655	1,273,565
Future Years' Operations/Budget; 2023-2024	2,139,002	2,300,000
	<b>5,243,196</b>	<b>6,169,453</b>
<b>Total Internally Restricted Operating Surplus</b>	<b>\$6,224,545</b>	<b>\$6,717,367</b>
Unrestricted Operating Surplus - Contingency	617,113	1,501,254
Invested in Tangible Capital Assets	26,522,339	22,639,871
Local Capital Surplus	557,564	3,477,091
<b>Total Accumulated Surplus</b>	<b>\$33,921,561</b>	<b>\$ 34,335,583</b>

**22. 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, 2023

### 23. Sale of 1765 Lansdowne Road and 2780 Richmond Road

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, a Third Addendum dated May 31, 2022 and a Fourth Addendum dated April 17, 2023 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 Final Conditions Removal Date of December 31, 2023 and the Closing Date shall occur on the first Business Day that occurs thirty (30) days after the Final Condition Removal Date.

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.

### 24. Subsequent Events

On July 18, 2023, the School District signed an Amendment to Agreement for Architectural Services to increase the overall construction budget of the Victoria High School – Seismic Upgrade, Additions & Renovations by \$20,000,000 on top of the previously amended construction budget of \$54,992,666.63. The impact has been reflected in Note 15.

### 25. Prior Period Adjustment – Change in Accounting Policy

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 18). This standard was adopted using the modified retroactive approach, which results in the restatement of the comparative information as at and for the year ended June 30, 2022.

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	Increase (Decrease)
Tangible Capital Assets – cost	\$22,058,068
Tangible Capital Assets – accumulated amortization	22,052,506
Asset Retirement Obligation	22,081,468
Accumulated Surplus, July 1, 2021	(22,075,906)
Amortization Expense	434
Annual surplus for the year ending June 30, 2022	(434)
Accumulated surplus, June 30, 2022	\$(22,076,340)

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

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### 26. Risk Management

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

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

#### a) Credit risk:

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

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

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

#### b) Market risk:

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

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

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

#### c) Liquidity risk

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

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

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

There has been no change to risk exposure from 2022 related to credit, market or liquidity risks.

# School District No. 61 (Greater Victoria)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	8,218,621		26,116,962	<b>34,335,583</b>	59,892,974
Prior Period Adjustments					(22,075,906)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>8,218,621</b>	-	<b>26,116,962</b>	<b>34,335,583</b>	37,817,068
<b>Changes for the year</b>					
Surplus (Deficit) for the year	1,189,157	1,247,539	(2,850,718)	<b>(414,022)</b>	(3,481,485)
Interfund Transfers					
Tangible Capital Assets Purchased	(2,307,853)	(1,247,539)	3,555,392	-	
Tangible Capital Assets - Work in Progress	(258,267)		258,267	-	
<b>Net Changes for the year</b>	<b>(1,376,963)</b>	-	<b>962,941</b>	<b>(414,022)</b>	<b>(3,481,485)</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>6,841,658</b>	-	<b>27,079,903</b>	<b>33,921,561</b>	34,335,583

# School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	196,795,611	207,997,634	197,056,412
Other	287,750	281,178	349,275
Tuition	15,107,619	14,648,427	15,070,357
Other Revenue	2,064,461	3,328,344	2,296,648
Rentals and Leases	2,696,572	2,744,288	2,519,825
Investment Income	368,760	1,795,194	475,034
<b>Total Revenue</b>	<b>217,320,773</b>	<b>230,795,065</b>	<b>217,767,551</b>
<b>Expenses</b>			
Instruction	187,232,296	194,185,061	187,045,527
District Administration	6,617,225	7,397,587	7,074,628
Operations and Maintenance	24,555,227	26,319,145	26,897,755
Transportation and Housing	1,216,025	1,704,115	1,088,502
<b>Total Expense</b>	<b>219,620,773</b>	<b>229,605,908</b>	<b>222,106,412</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(2,300,000)</b>	<b>1,189,157</b>	<b>(4,338,861)</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>2,300,000</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	-	(2,307,853)	(609,370)
Tangible Capital Assets - Work in Progress	-	(258,267)	(25,887)
<b>Total Net Transfers</b>	<b>-</b>	<b>(2,566,120)</b>	<b>(635,257)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(1,376,963)</b>	<b>(4,974,118)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>8,218,621</b>	<b>13,192,739</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>6,841,658</b>	<b>8,218,621</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 21)		<b>6,224,545</b>	<b>6,717,367</b>
Unrestricted		<b>617,113</b>	<b>1,501,254</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>6,841,658</b>	<b>8,218,621</b>

# School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	194,583,765	197,411,666	194,701,752
ISC/LEA Recovery	(989,902)	(697,962)	(832,036)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults	68,850	46,528	49,673
Student Transportation Fund	20,027	20,027	20,027
Support Staff Benefits Grant	198,514	204,814	198,514
FSA Scorer Grant	17,740	19,240	17,740
Early Learning Framework (ELF) Implementation	-	2,907	4,125
Labour Settlement Funding	-	8,091,797	-
Premier's Award for Excellence	-	2,000	-
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>196,795,611</b>	<b>207,997,634</b>	<b>197,056,412</b>
<b>Provincial Grants - Other</b>	<b>287,750</b>	<b>281,178</b>	<b>349,275</b>
<b>Tuition</b>			
Continuing Education	-	3,550	3,625
International and Out of Province Students	15,104,719	14,637,737	15,057,307
Distributed Learning	2,900	7,140	9,425
<b>Total Tuition</b>	<b>15,107,619</b>	<b>14,648,427</b>	<b>15,070,357</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	2,700	4,800	2,700
Funding from First Nations	989,902	697,962	829,034
Miscellaneous			
International Student Program Revenues	562,399	1,164,169	829,365
Elementary Strings Donations	-	213,260	-
ArtStarts Grant	17,600	17,600	17,600
Cafeteria Revenue	100,000	167,699	123,423
Miscellaneous	391,860	415,444	494,526
Crossing Guard Funding	-	257,152	-
GVTA 19/20 Remedy	-	390,258	-
<b>Total Other Revenue</b>	<b>2,064,461</b>	<b>3,328,344</b>	<b>2,296,648</b>
<b>Rentals and Leases</b>	<b>2,696,572</b>	<b>2,744,288</b>	<b>2,519,825</b>
<b>Investment Income</b>	<b>368,760</b>	<b>1,795,194</b>	<b>475,034</b>
<b>Total Operating Revenue</b>	<b>217,320,773</b>	<b>230,795,065</b>	<b>217,767,551</b>



**School District No. 61 (Greater Victoria)****Schedule 2B (Unaudited)**

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Salaries</b>			
Teachers	96,707,978	<b>98,805,851</b>	94,940,648
Principals and Vice Principals	13,921,381	<b>14,198,011</b>	14,297,258
Educational Assistants	19,746,848	<b>20,096,490</b>	18,601,555
Support Staff	18,979,392	<b>20,284,062</b>	19,092,704
Other Professionals	4,830,042	<b>5,417,569</b>	5,093,299
Substitutes	8,675,067	<b>11,481,082</b>	11,140,179
<b>Total Salaries</b>	<b>162,860,708</b>	<b>170,283,065</b>	<b>163,165,643</b>
<b>Employee Benefits</b>	<b>37,928,774</b>	<b>38,898,112</b>	<b>36,977,340</b>
<b>Total Salaries and Benefits</b>	<b>200,789,482</b>	<b>209,181,177</b>	<b>200,142,983</b>
<b>Services and Supplies</b>			
Services	7,106,116	<b>8,415,076</b>	9,158,014
Student Transportation	901,500	<b>929,735</b>	877,741
Professional Development and Travel	881,322	<b>910,932</b>	682,992
Rentals and Leases	109,851	<b>70,996</b>	109,850
Dues and Fees	109,831	<b>115,234</b>	121,279
Insurance	427,403	<b>482,392</b>	474,094
Supplies	5,285,907	<b>5,506,862</b>	6,376,005
Utilities	4,009,361	<b>3,993,504</b>	4,163,454
<b>Total Services and Supplies</b>	<b>18,831,291</b>	<b>20,424,731</b>	<b>21,963,429</b>
<b>Total Operating Expense</b>	<b>219,620,773</b>	<b>229,605,908</b>	<b>222,106,412</b>

# School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	74,525,279	4,916,438	2,221,096	213,092	198,972	9,002,720	91,077,597
1.03 Career Programs	750,195	146,027	354,514			26,248	1,276,984
1.07 Library Services	2,357,271			333,195		91,662	2,782,128
1.08 Counselling	2,702,164					109,269	2,811,433
1.10 Special Education	10,617,136	498,127	16,309,134	220,684		1,258,851	28,903,932
1.20 Early Learning and Child Care			35,157				35,157
1.30 English Language Learning	2,307,353	90,299		1,381		119,518	2,518,551
1.31 Indigenous Education	451,150	72,408	718,334	52,466	158,586	33,874	1,486,818
1.41 School Administration		8,162,096		4,241,164		25,178	12,428,438
1.61 Continuing Education	156,622	30,103		59,855		4,309	250,889
1.62 International and Out of Province Students	4,821,412		5,085	888,838	814,146	319,376	6,848,857
1.64 Other	5,141		15,003			250	20,394
<b>Total Function 1</b>	<b>98,693,723</b>	<b>13,915,498</b>	<b>19,658,323</b>	<b>6,010,675</b>	<b>1,171,704</b>	<b>10,991,255</b>	<b>150,441,178</b>
<b>4 District Administration</b>							
4.11 Educational Administration		177,164		265,353	758,458	20,444	1,221,419
4.40 School District Governance				12,307	428,493	3,497	444,297
4.41 Business Administration	58,093	105,349		1,355,114	1,700,638	37,680	3,256,874
<b>Total Function 4</b>	<b>58,093</b>	<b>282,513</b>	<b>-</b>	<b>1,632,774</b>	<b>2,887,589</b>	<b>61,621</b>	<b>4,922,590</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	54,035		60,099	299,277	1,090,898	57,134	1,561,443
5.50 Maintenance Operations				10,913,518	146,556	361,307	11,421,381
5.52 Maintenance of Grounds				1,268,564			1,268,564
5.56 Utilities							-
<b>Total Function 5</b>	<b>54,035</b>	<b>-</b>	<b>60,099</b>	<b>12,481,359</b>	<b>1,237,454</b>	<b>418,441</b>	<b>14,251,388</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				39,222	120,822		160,044
7.70 Student Transportation			378,068	120,032		9,765	507,865
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>378,068</b>	<b>159,254</b>	<b>120,822</b>	<b>9,765</b>	<b>667,909</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>98,805,851</b>	<b>14,198,011</b>	<b>20,096,490</b>	<b>20,284,062</b>	<b>5,417,569</b>	<b>11,481,082</b>	<b>170,283,065</b>

# School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 17)	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	91,077,597	21,565,467	112,643,064	2,919,593	115,562,657	111,492,010	111,929,976
1.03 Career Programs	1,276,984	304,508	1,581,492	753,241	2,334,733	2,248,163	2,547,397
1.07 Library Services	2,782,128	655,095	3,437,223	106,511	3,543,734	3,265,443	3,464,863
1.08 Counselling	2,811,433	671,020	3,482,453	1,395	3,483,848	3,633,140	3,360,523
1.10 Special Education	28,903,932	6,921,269	35,825,201	876,337	36,701,538	35,319,745	34,160,348
1.20 Early Learning and Child Care	35,157	8,096	43,253	417	43,670	-	-
1.30 English Language Learning	2,518,551	592,672	3,111,223	35,565	3,146,788	2,944,444	2,781,166
1.31 Indigenous Education	1,486,818	320,300	1,807,118	785,143	2,592,261	2,746,652	2,587,710
1.41 School Administration	12,428,438	2,713,744	15,142,182	108,682	15,250,864	14,755,054	14,820,446
1.61 Continuing Education	250,889	58,978	309,867	1,478	311,345	266,801	344,965
1.62 International and Out of Province Students	6,848,857	1,595,715	8,444,572	2,666,488	11,111,060	10,448,094	10,918,122
1.64 Other	20,394	5,115	25,509	77,054	102,563	112,750	130,011
<b>Total Function 1</b>	<b>150,441,178</b>	<b>35,411,979</b>	<b>185,853,157</b>	<b>8,331,904</b>	<b>194,185,061</b>	<b>187,232,296</b>	<b>187,045,527</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,221,419	243,540	1,464,959	128,847	1,593,806	1,528,225	2,030,020
4.40 School District Governance	444,297	55,057	499,354	631,294	1,130,648	919,373	514,444
4.41 Business Administration	3,256,874	705,224	3,962,098	711,035	4,673,133	4,169,627	4,530,164
<b>Total Function 4</b>	<b>4,922,590</b>	<b>1,003,821</b>	<b>5,926,411</b>	<b>1,471,176</b>	<b>7,397,587</b>	<b>6,617,225</b>	<b>7,074,628</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	1,561,443	303,405	1,864,848	722,813	2,587,661	2,324,344	2,552,820
5.50 Maintenance Operations	11,421,381	1,860,071	13,281,452	3,462,203	16,743,655	15,616,871	17,407,833
5.52 Maintenance of Grounds	1,268,564	175,413	1,443,977	638,913	2,082,890	1,638,978	1,877,747
5.56 Utilities	-	-	-	4,904,939	4,904,939	4,975,034	5,059,355
<b>Total Function 5</b>	<b>14,251,388</b>	<b>2,338,889</b>	<b>16,590,277</b>	<b>9,728,868</b>	<b>26,319,145</b>	<b>24,555,227</b>	<b>26,897,755</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	160,044	33,155	193,199	4,994	198,193	170,150	169,932
7.70 Student Transportation	507,865	110,268	618,133	887,789	1,505,922	1,045,875	918,570
<b>Total Function 7</b>	<b>667,909</b>	<b>143,423</b>	<b>811,332</b>	<b>892,783</b>	<b>1,704,115</b>	<b>1,216,025</b>	<b>1,088,502</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>170,283,065</b>	<b>38,898,112</b>	<b>209,181,177</b>	<b>20,424,731</b>	<b>229,605,908</b>	<b>219,620,773</b>	<b>222,106,412</b>

# School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	26,173,312	31,638,866	27,593,355
Other Revenue	6,000,000	6,624,643	4,933,338
Investment Income	65,620	248,419	68,509
<b>Total Revenue</b>	<b>32,238,932</b>	<b>38,511,928</b>	<b>32,595,202</b>
<b>Expenses</b>			
Instruction	31,424,881	36,433,312	31,340,238
Operations and Maintenance	814,051	831,077	796,185
<b>Total Expense</b>	<b>32,238,932</b>	<b>37,264,389</b>	<b>32,136,423</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>1,247,539</b>	<b>458,779</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	-	(1,247,539)	(458,779)
<b>Total Net Transfers</b>	<b>-</b>	<b>(1,247,539)</b>	<b>(458,779)</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	<b>-</b>

# School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	709,510	68,215	4,198,380	13,961	38,267	17,873	358,325
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	810,431	687,085		131,824		192,000	68,600	520,497	4,073,107
Other			23,890		6,787,299				
Investment Income	20,646		56,323		182,730				
	831,077	687,085	80,213	131,824	6,970,029	192,000	68,600	520,497	4,073,107
<b>Less:</b> Allocated to Revenue	831,077	687,085	41,482	126,990	6,807,373	201,363	29,492	534,109	4,139,371
Recovered				66,169					
<b>Deferred Revenue, end of year</b>	-	-	<b>748,241</b>	<b>6,880</b>	<b>4,361,036</b>	<b>4,598</b>	<b>77,375</b>	<b>4,261</b>	<b>292,061</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	810,431	687,085		126,990		201,363	29,492	534,109	4,139,371
Other Revenue					6,624,643				
Investment Income	20,646		41,482		182,730				
	831,077	687,085	41,482	126,990	6,807,373	201,363	29,492	534,109	4,139,371
<b>Expenses</b>									
Salaries									
Teachers					3,770			72,014	951,753
Principals and Vice Principals				5,180				60,199	295,254
Educational Assistants		558,810		98,526	8,082	139,896			297,439
Support Staff								6,852	120,184
Substitutes		21,807		492	94,621	2,252	9,080	109,917	62,994
	-	580,617	-	104,198	106,473	142,148	9,080	248,982	1,727,624
Employee Benefits		106,468		19,672	22,283	36,512	1,613	51,727	395,723
Services and Supplies	831,077		41,482	3,120	6,464,346	22,703	18,799	233,183	2,016,024
	831,077	687,085	41,482	126,990	6,593,102	201,363	29,492	533,892	4,139,371
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	214,271	-	-	217	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(214,271)			(217)	
	-	-	-	-	(214,271)	-	-	(217)	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	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	Federal Safe Return to Class / Ventilation Fund	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	465,436	307,570	27,187	30,620	2,200	1,055,502	50,000	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	728,731	18,788,851	1,893,542	69,571	48,000	11,250		82,000	1,953,010
Other									
Investment Income									
	728,731	18,788,851	1,893,542	69,571	48,000	11,250	-	82,000	1,953,010
<b>Less:</b> Allocated to Revenue	728,731	18,456,032	1,703,282	70,895	73,209	4,758	1,023,968	91,047	1,535,817
Recovered		465,436	307,570						
<b>Deferred Revenue, end of year</b>	-	<b>332,819</b>	<b>190,260</b>	<b>25,863</b>	<b>5,411</b>	<b>8,692</b>	<b>31,534</b>	<b>40,953</b>	<b>417,193</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	728,731	18,456,032	1,703,282	70,895	73,209	4,758	1,023,968	91,047	1,535,817
Other Revenue									
Investment Income									
	728,731	18,456,032	1,703,282	70,895	73,209	4,758	1,023,968	91,047	1,535,817
<b>Expenses</b>									
Salaries									
Teachers		14,037,669	342,223						
Principals and Vice Principals									
Educational Assistants									17,833
Support Staff	170,585			21,786					
Substitutes	436,362	867,163	1,060,810			3,044			
	606,947	14,904,832	1,403,033	21,786	-	3,044	-	-	17,833
Employee Benefits	121,784	3,551,200	300,249	5,229		662			4,267
Services and Supplies				43,880	73,209	1,052		91,047	1,513,717
	728,731	18,456,032	1,703,282	70,895	73,209	4,758	-	91,047	1,535,817
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	1,023,968	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(1,023,968)		
	-	-	-	-	-	-	(1,023,968)	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Ledger School	Provincial Inclusion Outreach	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	41,199	-	27,407	749	120,064	7,532,465
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	374,540	879,476		31,506,515
Other						6,811,189
Investment Income					22,009	281,708
	19,000	175,000	374,540	879,476	22,009	38,599,412
<b>Less:</b> Allocated to Revenue	14,775	158,317	369,720	879,474	3,561	38,511,928
Recovered			26,407			865,582
<b>Deferred Revenue, end of year</b>	<b>45,424</b>	<b>16,683</b>	<b>5,820</b>	<b>751</b>	<b>138,512</b>	<b>6,754,367</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education and Child Care	14,775	158,317	369,720	879,474		31,638,866
Other Revenue						6,624,643
Investment Income					3,561	248,419
	14,775	158,317	369,720	879,474	3,561	38,511,928
<b>Expenses</b>						
Salaries						
Teachers			184,976	215,905		15,808,310
Principals and Vice Principals		131,454	15,362	21,689		529,138
Educational Assistants			70,992	159,600		1,351,178
Support Staff				31,301		350,708
Substitutes	10,744		11,160		421	2,690,867
	10,744	131,454	282,490	428,495	421	20,730,201
Employee Benefits	2,293	26,863	65,660	94,826	90	4,807,121
Services and Supplies	1,738		21,570	347,070	3,050	11,727,067
	14,775	158,317	369,720	870,391	3,561	37,264,389
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	9,083	-	1,247,539
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased				(9,083)		(1,247,539)
	-	-	-	(9,083)	-	(1,247,539)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual			2022 Actual (Restated - Note 25)
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	2,500,000	3,024,892		3,024,892	2,403,438
Other Revenue	5,300,000	-	1,000,000	1,000,000	
Investment Income	8,380		54,018	54,018	13,659
Amortization of Deferred Capital Revenue	8,021,537	8,013,303		8,013,303	7,858,370
Construction License	-	-	-	-	4,300,000
<b>Total Revenue</b>	<u>15,829,917</u>	<u>11,038,195</u>	<u>1,054,018</u>	<u>12,092,213</u>	<u>14,575,467</u>
<b>Expenses</b>					
Operations and Maintenance	2,500,000	3,024,892	67,186	3,092,078	2,403,438
Amortization of Tangible Capital Assets					
Operations and Maintenance	11,389,429	11,850,853		11,850,853	11,773,432
<b>Total Expense</b>	<u>13,889,429</u>	<u>14,875,745</u>	<u>67,186</u>	<u>14,942,931</u>	<u>14,176,870</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>1,940,488</u>	<u>(3,837,550)</u>	<u>986,832</u>	<u>(2,850,718)</u>	<u>398,597</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	-	3,555,392		3,555,392	1,068,149
Tangible Capital Assets - Work in Progress	-	258,267		258,267	25,887
<b>Total Net Transfers</b>	<u>-</u>	<u>3,813,659</u>	<u>-</u>	<u>3,813,659</u>	<u>1,094,036</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets WIP Purchased from Local Capital		3,906,359	(3,906,359)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>3,906,359</u>	<u>(3,906,359)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>1,940,488</u>	<u>3,882,468</u>	<u>(2,919,527)</u>	<u>962,941</u>	<u>1,492,633</u>
<b>Capital Surplus (Deficit), beginning of year</b>		22,639,871	3,477,091	26,116,962	46,700,235
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(22,075,906)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<u>22,639,871</u>	<u>3,477,091</u>	<u>26,116,962</u>	<u>24,624,329</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>26,522,339</u>	<u>557,564</u>	<u>27,079,903</u>	<u>26,116,962</u>



# School District No. 61 (Greater Victoria)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	11,978,240	388,488,365	13,957,259	1,173,392	64,193	6,712,578	422,374,027
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		22,058,068					22,058,068
<b>Cost, beginning of year, as restated</b>	11,978,240	410,546,433	13,957,259	1,173,392	64,193	6,712,578	444,432,095
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw				833,792			833,792
Deferred Capital Revenue - Other				275,486			275,486
Operating Fund		67,886	358,114	275,681		1,606,172	2,307,853
Special Purpose Funds			1,193,187			54,352	1,247,539
Transferred from Work in Progress		2,701,985	633,647			1,259,468	4,595,100
	-	2,769,871	2,184,948	1,384,959	-	2,919,992	9,259,770
Decrease:							
Deemed Disposals			291,602	30,025	64,193	1,274,579	1,660,399
	-	-	291,602	30,025	64,193	1,274,579	1,660,399
<b>Cost, end of year</b>	11,978,240	413,316,304	15,850,605	2,528,326	-	8,357,991	452,031,466
<b>Work in Progress, end of year</b>		90,768,220	728,069				91,496,289
<b>Cost and Work in Progress, end of year</b>	11,978,240	504,084,524	16,578,674	2,528,326	-	8,357,991	543,527,755
<b>Accumulated Amortization, beginning of year</b>		178,332,814	5,272,146	543,015	57,775	3,106,969	187,312,719
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		22,052,940					22,052,940
<b>Accumulated Amortization, beginning of year, as restated</b>		200,385,754	5,272,146	543,015	57,775	3,106,969	209,365,659
<b>Changes for the Year</b>							
Increase: Amortization for the Year		8,661,899	1,490,393	185,086	6,418	1,507,057	11,850,853
Decrease:							
Deemed Disposals			291,602	30,025	64,193	1,274,579	1,660,399
		-	291,602	30,025	64,193	1,274,579	1,660,399
<b>Accumulated Amortization, end of year</b>		209,047,653	6,470,937	698,076	-	3,339,447	219,556,113
<b>Tangible Capital Assets - Net</b>	<b>11,978,240</b>	<b>295,036,871</b>	<b>10,107,737</b>	<b>1,830,250</b>	<b>-</b>	<b>5,018,544</b>	<b>323,971,642</b>

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	52,257,885	37,624	-	-	52,295,509
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	34,099,403	1,153,114		115,915	35,368,432
Deferred Capital Revenue - Other	4,091,844	170,978			4,262,822
Operating Fund	258,267				258,267
Local Capital	2,762,806			1,143,553	3,906,359
	41,212,320	1,324,092	-	1,259,468	43,795,880
Decrease:					
Transferred to Tangible Capital Assets	2,701,985	633,647		1,259,468	4,595,100
	2,701,985	633,647	-	1,259,468	4,595,100
<b>Net Changes for the Year</b>	38,510,335	690,445	-	-	39,200,780
<b>Work in Progress, end of year</b>	<b>90,768,220</b>	<b>728,069</b>	<b>-</b>	<b>-</b>	<b>91,496,289</b>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	154,792,954	28,332,707	2,737,087	185,862,748
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	833,792		275,486	1,109,278
Transferred from Work in Progress	2,447,350	1,245,480	170,978	3,863,808
	3,281,142	1,245,480	446,464	4,973,086
Decrease:				
Amortization of Deferred Capital Revenue	6,829,100	1,007,338	176,865	8,013,303
	6,829,100	1,007,338	176,865	8,013,303
<b>Net Changes for the Year</b>	(3,547,958)	238,142	269,599	(3,040,217)
<b>Deferred Capital Revenue, end of year</b>	151,244,996	28,570,849	3,006,686	182,822,531
<b>Work in Progress, beginning of year</b>	48,931,365	3,332,338	-	52,263,703
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	35,368,432	4,091,844	170,978	39,631,254
	35,368,432	4,091,844	170,978	39,631,254
Decrease				
Transferred to Deferred Capital Revenue	2,447,350	1,245,480	170,978	3,863,808
	2,447,350	1,245,480	170,978	3,863,808
<b>Net Changes for the Year</b>	32,921,082	2,846,364	-	35,767,446
<b>Work in Progress, end of year</b>	81,852,447	6,178,702	-	88,031,149
<b>Total Deferred Capital Revenue, end of year</b>	233,097,443	34,749,551	3,006,686	270,853,680

# School District No. 61 (Greater Victoria)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	684,169	2,980,325	3,881,844		602,327	<b>8,148,665</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	38,854,942		3,754,405			<b>42,609,347</b>
Other					585,003	<b>585,003</b>
Investment Income		69,217			23,144	<b>92,361</b>
	38,854,942	69,217	3,754,405	-	608,147	<b>43,286,711</b>
Decrease:						
Transferred to DCR - Capital Additions	833,792				275,486	<b>1,109,278</b>
Transferred to DCR - Work in Progress	35,368,432		4,091,844		170,978	<b>39,631,254</b>
Bylaw and Other Provincial Capital Expenditures	3,024,892					<b>3,024,892</b>
	39,227,116	-	4,091,844	-	446,464	<b>43,765,424</b>
<b>Net Changes for the Year</b>	(372,174)	69,217	(337,439)	-	161,683	<b>(478,713)</b>
<b>Balance, end of year</b>	<b>311,995</b>	<b>3,049,542</b>	<b>3,544,405</b>	<b>-</b>	<b>764,010</b>	<b>7,669,952</b>



# FINANCIAL STATEMENT DISCUSSION & ANALYSIS

2022–2023

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## Introduction

This report is a discussion and analysis of the financial results for the fiscal year ended June 30, 2023 for the Greater Victoria School District (the “District”). It is a summary of the District’s financial activities based on currently known facts, decisions, and conditions. The financial results are discussed in comparison with the financial results for the fiscal year ended June 30, 2022 and the annual budget for 2022-2023. This report should be read in conjunction with the District’s 2022-2023 audited financial statements.

## District Overview

The District resides on the traditional territory of the lək̓ʷəŋən (Lekwungen) people. We would like to acknowledge the Songhees First Nation and the Esquimalt First Nation on whose traditional territories we live, work and play.

The District is committed to supporting Indigenous learners by promoting practices informed by Indigenous perspectives and ways of knowing. Partnerships with local Indigenous communities are formalized through the education agreements with the Songhees First Nation, Esquimalt First Nation, Métis Nation Greater Victoria (MNGV) and the Urban Peoples’ House Indigenous Advisory (UPHIA), collectively known as the Four Houses.

The term Four Houses refers to the localized structure co-created with the Indigenous communities to provide equitable opportunities and structure for Indigenous Nations to have a voice within the District. We are committed to a distinctions-based approach as outlined by the Declaration on the Rights of Indigenous Peoples Act Action Plan.

The District is located in the capital city of British Columbia, which includes the municipalities of Esquimalt, Oak Bay, Victoria, View Royal and a portion of Saanich and Highlands. We provide quality educational programs for 19,544 students at 49 schools. Additionally, we offer a variety of Programs of Choice, including French Immersion, Sport Academies, and Challenge and Leadership programs, and programming opportunities for students with disabilities or diverse abilities at Victor School, Arbutus Global Middle School, and Reynolds High School.



## Strategic Plan

The 2020-2025 Strategic Plan guides the District's work and helps to align resources to support the initiatives needed to achieve its goals. Budget and financial planning are aligned to strategic goals and strategies.



### Mission

*We nurture each student's learning and well-being in a safe, responsive and inclusive learning community.*



### Vision

*Each student within our world-class learning community has an opportunity to fulfill their potential and pursue their aspirations.*

### Goal 1

Create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.

#### Strategy 1:

Develop and support high quality learning opportunities through the implementation of curriculum in order to improve student achievement.

#### Strategy 2:

Engage and collaborate with students, families and staff to provide an inclusive learning environment that will enhance and support student learning, identities and well-being.

#### Strategy 3:

Address the inequity of outcomes for diverse learners in literacy, numeracy, engagement and completion rates.

### Goal 2

Create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.

#### Strategy 1:

Critically examine personal and systemic biases, attitudes, beliefs, values and practices to increase student and staff understanding and appreciation of Indigenous worldviews, histories and perspectives.

#### Strategy 2:

Engage and collaborate with local Nations, Indigenous educators, Indigenous community leaders, Elders and families to enhance Indigenous student learning and well-being and identity.

#### Strategy 3:

Address the inequity of outcomes for Indigenous learners in literacy, numeracy, attendance and graduation rates.

### Goal 3

Create an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being.

#### Strategy 1:

Continue to provide professional learning opportunities to all staff in K-12 to further support implementation of social emotional learning, physical literacy and mental health literacy that improves outcomes for students and classrooms.

#### Strategy 2:

Work in collaboration with Ministry of Children & Family Development to provide joint educational planning and support for children and youth in care that helps develop the child's personality, talents and mental and physical abilities to the fullest for current and future success.

#### Strategy 3:

Engage and collaborate with families to encourage awareness of and engagement in physical literacy and mental health literacy that improves outcomes for students in classrooms and at home.

#### Strategy 4:

Address the inequity of opportunity for all learners to maximize physical health and mental well-being.

## Core Values

#### Engagement

We work to actively engage students in their education and make them feel connected to their learning

#### Equity

We give each student the opportunity to fulfill their potential

#### Innovation

We are innovative and consistently seek ways to make positive change

#### Integrity

We are ethical and fair

#### Transparency

We are accountable for the decisions we make and how we make them

#### Partnerships

We create open and respectful partnerships with each member of our learning community

#### Respect

We respect ourselves, others and the environment

#### Social Responsibility

We share responsibility to work with and inspire students to create a better world

#### Sustainability

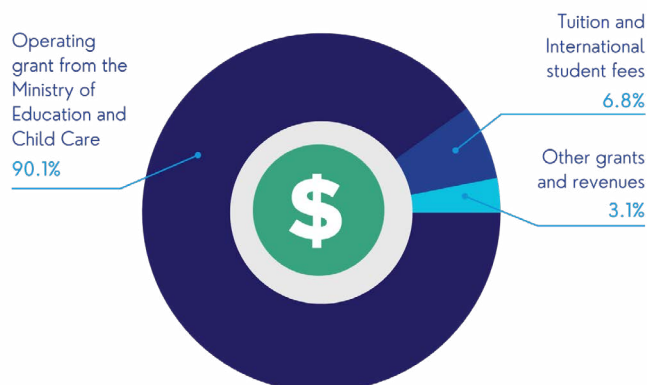
We are proactive in the stewardship of the resources of our organization, our community and our planet



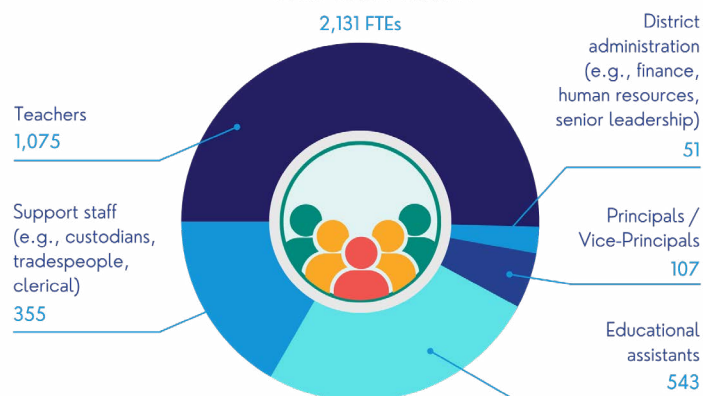
# A Year in Review 2022–2023

## Operating Fund

### Where the money comes from (revenues)



### Our staff team



### Where the money goes (expenditures)



### Our student population = 20,941



### How each dollar is spent



One student

= \$10,964

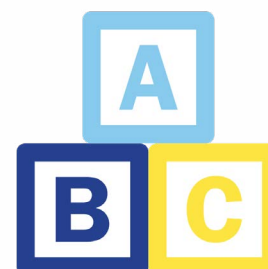
total spent

# A Year in Review 2022–2023

## Our Departments

### Early Learning and Child Care

- 4,566 children registered for StrongStart
- 2,300+ children attending child care on school grounds
- 272 teachers & ECEs participated in early years professional learning
- 11 ECEs work alongside Kindergarten teachers in priority schools
- 24 new child care studios in progress
- 16 new child care studios in operation



### Sexual Orientations and Gender Identities (SOGI)

Participation from Trustees, Staff, Parents and Students in Victoria Pride Parade

20% increase in number of schools that have an active GSA or Rainbow Club from previous year



### French Immersion (FRIM)

- 3,856 students enrolled
- 426 views on new “Welcome to K FRIM” video
- 85+ staff participated in French Congress/Conference
- 24 teachers participated in early literacy professional learning
- 16 teachers joined focused group to strengthen oral language in classrooms

### Inclusive Education

- 186 staff trained in non-violent crisis intervention
- 17 middle and secondary school students contributed to first anti-racism student forum
- All schools implementing competency-based IEPs and increasing student and family voice in planning process



### Mental Health and Well-Being

35,000 views of monthly parent mental health & wellness SNAPSHOT newsletter

29 elementary and 10 middle schools with social emotional programming

All grade 6 & 7 students participating in physical literacy programming

All high schools with Physical and Health Education (PHE) resources and supports

### Student Voice

Representatives from all high school and middle schools participated in our Budget Symposium

Representatives from all high school and middle schools participated in our Anti-Racism Student Forum

Monthly meetings with representatives from all high schools as part of our Representative Advisory Council of Students

# A Year in Review 2022–2023

## Our Departments

### Indigenous Education

- 1,504 self-identified Indigenous students
- 1,400+ participants at 2<sup>nd</sup> Annual Indigenous Storytelling Festival
- 1,100 participants at 5-part Culturally Responsive Learning Series
- 11 Indigenous plant gardens supported
- 4 agreements with the 4 Houses and Elders Advisory Council
- 1 Hosted first South Island Gr. 12 Indigenous Student Retreat



### English Language Learners (ELL) and Welcome & Learning Centre

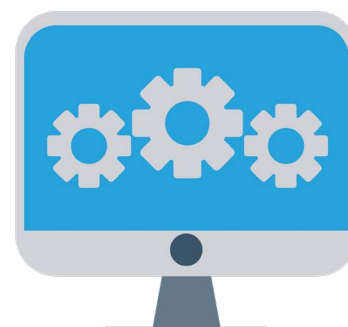
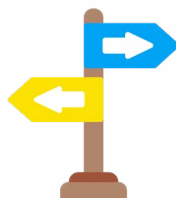
- 2,111 ELL students
- 120 newcomer families to Canada and District supported through new Welcome & Learning Centre
- 8 professional learning sessions offered to K-12 ELL teachers
- 4 partnerships with non-profit community organizations to support newcomers

### Information Technology for Learning

- 10,000 spam, phishing and malware messages blocked per week
- 2,500+ new computers and mobile devices for students and staff
- 400+ teachers created digital portfolios for students using the District's new portfolio solution

### Pathways and Partnerships

- 7,800 K-8 students participated in hands-on, career-focused learning opportunities
- 900+ career-related courses taken by secondary students in post-secondary and industry
- 56 \$1,000 Youth Apprenticeship Awards given to students
- 91% successful completion for students who took a dual credit, career-related, course or program
- 87% Grade 12 students participated in 1 or more career-related activities through school career centre
- 73% Grade 12 students plan to attend college or university after high school



## Financial Statement Overview

The financial statements have been prepared in accordance with 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. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards with some exceptions as reported in Note 2 of the financial statements.

The financial statements are comprised of audited statements and notes to the financial statements, as well as unaudited schedules which support the information presented in the audited statements. Statements 1 to 5 show the financial results for the District on a consolidated basis for the operating, special purpose and capital funds (Statement 3 Remeasurement Gains and Losses does not apply to our District). Schedules 2 to 4 report the financial information for each of the funds and are explained below:

- Operating revenues and expenses are reported in Schedules 2 to 2C
- Special Purpose revenues and expenses are reported in Schedules 3 and 3A
- Capital revenues, expenses, capital asset additions and dispositions, and changes in deferred capital revenues are reported in Schedules 4 to 4D.

### OPERATING

Includes revenues and expenses related to the daily operation of the District, including school and administrative functions, facilities operations and transportation. Any surplus at year end is carried forward to future years.

### SPECIAL PURPOSE

Includes restricted grants and other funding subject to a legislative or contractual restriction on its use. Revenues are recognized as expenditures are incurred. Any funds received in excess of expenditures are recorded as deferred revenue, not as surplus.

### CAPITAL

Includes financial activities for tangible capital assets, including sites, buildings, furniture & equipment, vehicles, computer hardware and software funded from Ministry of Education and Child Care capital grants, local capital, operating and special purpose funds.

On July 1, 2022, the District adopted Canadian public sector accounting standard PS3280 Asset Retirement Obligations. This standard was adopted using the modified retroactive approach, which resulted in the restatement of the comparative information as at and for the year ended June 30, 2022.

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	<b>Increase (Decrease)</b>
Tangible Capital Assets—cost	\$ 22,058,068
Tangible Capital Assets—accumulated amortization	22,052,506
Asset Retirement Obligation	22,081,468
<b>Accumulated Surplus, July 1, 2021</b>	<b>(22,075,906)</b>
Amortization Expense	434
<b>Accumulated surplus, June 30, 2022</b>	<b>\$ (22,076,340)</b>

## Financial Overview

As reported in the consolidated statement of operations (Statement 2), the District's expenses exceeded its revenues, resulting in a deficit for the year of \$0.4 million compared to \$0.4 million in the annual budget and \$3.5 million in the prior year.

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
Revenues	\$ 265,389,622	\$ 281,399,206	\$ 264,938,220
Expenses	(265,749,134)	(281,813,228)	(268,419,705)
<b>Surplus (Deficit) for the year</b>	<b>(359,512)</b>	<b>(414,022)</b>	<b>(3,481,485)</b>
Operating Surplus (Deficit) including Interfund Transfers	(2,300,000)	(1,376,963)	(4,974,118)
Special Purpose Surplus (Deficit) including Interfund Transfers	-	-	-
Capital Surplus (Deficit) including Interfund Transfers	1,940,488	962,941	1,493,067
<b>Surplus (Deficit) for the year</b>	<b>\$ (359,512)</b>	<b>\$ (414,022)</b>	<b>\$ (3,481,485)</b>

In March 2023, a budget spending freeze on discretionary or non-essential purchases in the operating fund was announced, as well as a one-time reduction in the maximum amount of unspent 2022-2023 operating budget that schools were allowed to carry forward to 2023-2024. These efforts were made to help balance the 2023-2024 annual budget and minimize reductions, particularly ones that impacted people. The efforts were successful, and sufficient savings were generated to enable the Board to carry forward \$2.1 million towards the 2023-2024 annual budget and add \$71 thousand to the Unrestricted Operating Surplus (Contingency).



Ministry funded enrolment in 2022-2023, including September, February and May counts, saw an increase of 203.656 FTE compared to 2021-2022 and 176.387 FTE compared to the annual budget. International enrolment, however, has not fully recovered from the impacts of the COVID-19 pandemic. In 2022-2023, there were 878 FTE compared to 915 FTE in the prior year and 925 FTE in the annual budget.

The District received new sources of revenue in 2022-2023, including funding from municipalities for crossing guards, donations to support the Elementary strings program and funds from the Greater Victoria Teachers' Association to fund teacher salaries. Additionally, as interest rates in Canada rose, the District received a significant increase in investment income. Following the ratification of the collective agreements, the District received labour settlement funding. These funds were provided as a separate grant outside of the operating grant.

The District received two new Special Purpose grants in 2022-2023. The Student and Family Affordability Fund was announced in August 2022 and was provided to school districts to increase food security for students and their families, and to support students, parents, and guardians with affordability concerns. The Early Care and Learning (ECL) funding was provided to school districts to help the Ministry in its efforts to establish an integrated early learning and child care system. Districts have been asked to complete an environmental scan of existing early learning and child care on school grounds and engage more deeply in early learning and child care work.

The District acquired tangible capital assets, including work in progress, totaling \$48.5 million. Significant additions included continued work on the Victoria High School and Cedar Hill seismic projects, purchase of four new electric busses, technology and infrastructure upgrades and new child care builds.

## Financial Analysis

### Statement of Financial Position—Statement 1

The Statement of Financial Position is a consolidation of all funds – Operating, Special Purpose and Capital. It summarizes the assets, liabilities and accumulated surplus (deficit). The following table provides a comparative analysis of the District's net financial position for fiscal years ending June 30, 2023 and June 30, 2022.

	2023	2022	\$ Change	% Change
<b>Financial Assets</b>				
Cash and Cash Equivalents	\$63,601,347	\$66,075,808	\$(2,474,461)	-4%
Accounts Receivable	4,938,067	4,562,734	375,333	8%
Portfolio Investments	499,772	499,715	57	0%
<b>Total Financial Assets</b>	<b>69,039,186</b>	<b>71,138,257</b>	<b>(2,099,071)</b>	<b>-3%</b>
<b>Liabilities</b>				
Accounts Payable and Accrued Liabilities	36,721,598	34,580,499	2,141,099	6%
Unearned Revenue	12,790,769	11,497,069	1,293,700	11%
Deferred Revenue	6,754,367	7,532,465	(778,098)	-10%
Deferred Capital Revenue	278,523,632	246,275,116	32,248,516	13%
Employee Future Benefits	3,175,784	3,073,254	102,530	3%
Asset Retirement Obligation	22,081,468	22,081,468	-	0%
<b>Total Liabilities</b>	<b>360,047,618</b>	<b>325,039,871</b>	<b>35,007,747</b>	<b>11%</b>
<b>Net Debt</b>	<b>(291,008,432)</b>	<b>(253,901,614)</b>	<b>(37,106,818)</b>	<b>15%</b>
<b>Non-Financial Assets</b>				
Tangible Capital Assets	323,971,642	287,361,945	36,609,697	13%
Prepaid Expenses	958,351	875,252	83,099	9%
<b>Total Non-Financial Assets</b>	<b>324,929,993</b>	<b>288,237,197</b>	<b>36,692,796</b>	<b>13%</b>
<b>Accumulated Surplus (Deficit)</b>	<b>\$33,921,561</b>	<b>\$34,335,583</b>	<b>\$ (414,022)</b>	<b>-1%</b>

## Cash

Cash and cash equivalents consist of deposits with CIBC and the Provincial Central Deposit Program (CDP). Funds deposited in the CDP are held by the Ministry of Finance and earn interest at the CIBC Prime Rate less 1.5%. Funds held in the CDP are available within forty-eight hours of a withdrawal request.

Cash and cash equivalents balance decreased by \$2.5 million compared to the prior year primarily due to spending of carry forwards in the Operating Fund.

## Accounts Payable

Accounts payable has increased by \$2.1 million due to an increase in capital holdbacks related to the Victoria High School seismic project.

## Unearned Revenue

Unearned revenue has increased by \$1.3 million as tuition fees for international students increased by 6.7%.

## Deferred Revenue

Deferred revenue decreased by \$(0.8) million as the District received \$1.1 million in Federal Safe Return to Schools/ Ventilation Funds at the end 2021-2022. Most of the funds have been spent by June 30, 2023.

## Deferred Capital Revenue

Deferred capital revenue is funding received related to capital projects. The change is shown in the table below:

	2023	2022	\$ Change
Deferred Capital Revenue—Opening	\$246,275,116	\$223,573,627	\$22,701,489
Funding received for capital projects	43,286,711	32,963,297	10,323,414
Maintenance expenses (non-capital)	(3,024,892)	(2,359,133)	(665,759)
Insurance claim expense	-	(44,305)	44,305
Amortization of Deferred Capital Revenue	(8,013,303)	(7,858,370)	(154,933)
<b>Closing Deferred Capital Revenue</b>	<b>\$278,523,632</b>	<b>\$246,275,116</b>	<b>\$32,248,516</b>

The majority of funds were received for the Victoria High School seismic project (\$32.3 million) and the Child Care Capital Funding Program for new child care spaces on District property (\$3.8 million).

## Asset Retirement Obligation

On July 1, 2022, the District adopted Canadian public sector accounting standard PS3280 Asset Retirement Obligations. This standard was adopted using the modified retroactive approach, which resulted in the restatement of the comparative information as at and for the year ended June 30, 2022. Asset retirement obligations are legal



liabilities for the removal and disposal of asbestos and other environmentally hazardous materials within some school district owned buildings that will undergo major renovations or demolition in the future.

### Tangible Capital Assets

Tangible capital assets represent the net balance of tangible capital assets less accumulated amortization. The cost of assets is recognized over their respective expected useful lives through recording of amortization expense. Furniture and equipment, vehicles, and computer hardware and software are all deemed to be disposed of at the end of their useful life, so an entry is made to remove the asset and accumulated amortization from the books once these assets have been fully amortized

Cost	Balance at June 30, 2022	Additions	Deemed Disposals	Transfers (WIP)	Balance at June 30, 2023
Sites	\$ 11,978,240	\$ -	\$ -	\$ -	\$ 11,978,240
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	408,846,433	67,886	-	2,701,985	411,616,304
Buildings—WIP	52,257,885	41,212,320	-	(2,701,985)	90,768,220
Furniture & Equipment	13,957,259	1,551,301	(291,602)	633,647	15,850,605
Furniture & Equipment—WIP	37,624	1,324,092	-	(633,647)	728,069
Vehicles	1,173,392	1,384,959	(30,025)	-	2,528,326
Computer Software	64,193	-	(64,193)	-	-
Computer Hardware	6,712,578	1,660,524	(1,274,579)	1,259,468	8,357,991
Computer Hardware—WIP	-	1,259,468	-	(1,259,468)	-
<b>Total</b>	<b>\$496,727,604</b>	<b>\$48,460,550</b>	<b>\$(1,660,399)</b>	<b>\$ -</b>	<b>\$ 543,527,755</b>

Accumulated Amortization:	Balance at June 30, 2022	Additions	Deemed Disposals	Transfers (WIP)	Balance at June 30, 2023
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	935,000	170,000	-	-	1,105,000
Buildings	199,450,754	8,491,899	-	-	207,942,653
Furniture & Equipment	5,272,146	1,490,393	(291,602)	-	6,470,937
Vehicles	543,015	185,086	(30,025)	-	698,076
Computer Software	57,775	6,418	(64,193)	-	-
Computer Hardware	3,106,969	1,507,057	(1,274,579)	-	3,339,447
<b>Total</b>	<b>\$209,365,659</b>	<b>\$11,850,853</b>	<b>\$(1,660,399)</b>	<b>\$ -</b>	<b>\$219,556,113</b>

Tangible capital assets increased by \$36.6 million from the prior year. Capital additions totaling \$48.5 million include \$34.5 million related to Victoria High School seismic project, \$4.1 million in new child care builds funded by the Child Care Capital Funding Program and \$1.7 million related to the Cedar Hill Middle School seismic project.

Special Purpose (\$1.3M)	Operating (\$2.6M)	Local Capital (\$3.9M)	Deferred Capital Revenue (\$40.7M)
Playgrounds (SGF)	Vehicles	Vic High Seismic	Vic High Seismic
Computer technology (SGF)	4 Electric Busses (overage)	Shoreline Classroom	Cedar Hill Seismic
Various equipment (SGF)	Photocopiers	Sundance-Bank	Macaulay Playground
Ventilation systems	Shop Upgrades	Technology Infrastructure	Various AFG projects
	Quadra Wall	Inclusion for Learning	4 Electric Busses
	Technology Infrastructure	Student devices	Child Care Spaces
	Network Infrastructure		Mt. Doug Building Envelope
	Classroom furniture & equipment		Reynolds HVAC Upgrade
	Desktops, monitors, iPads, Chromebooks		Spectrum Energy Upgrade
	Tillicum & Vic West portables		
	Facilities equipment		
	Theatre equipment		

### Accumulated Surplus (Deficit)

Board Policy 3170 Operating Surplus outlines a clear, transparent understanding of the reasonable accumulation and planned use of operating surplus and also allows the Board to restrict portions of its operating surplus for future use to address Board priorities.

For the fiscal year ended June 30, 2023, the net change to the total accumulated surplus was a decrease of \$0.4 million, summarized below:

	2023	2022	\$ Change
Constraints on funds	\$ 497,115	\$ 476,914	\$ 20,201
Anticipated unusual expenses	484,234	71,000	413,234
Operations spanning multiple years	5,243,196	6,169,453	(926,257)
<b>Total Internally Restricted Surplus—Operating Fund</b>	<b>6,224,545</b>	<b>6,717,367</b>	<b>(492,822)</b>
Unrestricted Operating Surplus (Contingency)	617,113	1,501,254	(884,141)
Invested in Tangible Capital Assets	26,522,339	22,639,871	3,882,468
Local Capital Surplus	557,564	3,477,091	(2,919,527)
<b>Total Accumulated Surplus</b>	<b>\$33,921,561</b>	<b>\$34,335,583</b>	<b>\$ (414,022)</b>

Anticipated unusual expenses increased by \$0.4 million compared to the prior year due to funds set aside related to a potential arbitration settlement.

Operations spanning multiple years decreased by \$0.9 million due to a one-time reduction in the maximum amount of unspent 2022-2023 operating budget that schools were allowed to carry forward to 2023-2024 and a decrease in purchase order commitments due to a spending freeze in the latter part of 2022-2023.

Unrestricted operating surplus (contingency) decreased by \$0.9 million. At June 30, 2022, the unrestricted operating surplus (contingency) balance was \$1.5 million consisting of \$1.2 million in operations and \$0.3 million in international education funds. During the 2023-2024 budget process, the board approved \$0.6 million of the contingency to be used to balance the annual 2023-2024 budget. During 2022-2023, the \$0.3 million in international education contingency was required to support their operations, which reduced the unrestricted operating surplus (contingency). At June 30, 2023, an additional \$71 thousand of unrestricted operating surplus has been added to the unrestricted operating surplus (contingency), bringing the balance up to \$0.6 million.

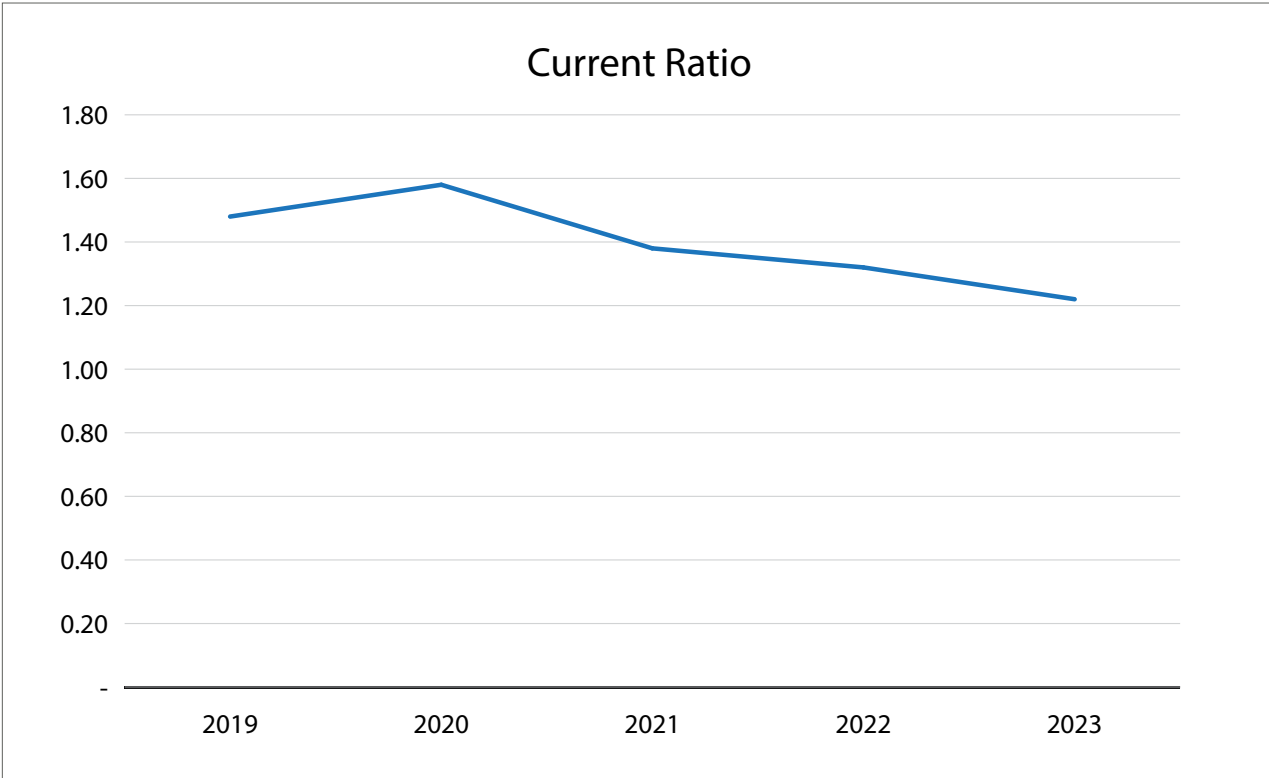
*Board Policy 3170 Operating Surplus* sets a goal for unrestricted operating surplus (contingency) at 2-4% of the prior year's operating revenue. The purpose of maintaining an unrestricted operating surplus at this level is to support effective planning that includes risk mitigation for emergencies or unexpected increases in expenses and/or decreases in anticipated revenues to continue to provide educational services and maintain regular operations without implementing one-time service cuts.

Per Schedule 2 of the 2022-2023 Financial Statements, operating revenue was \$231 million. The minimum unrestricted operating surplus (contingency) should be \$4.6 million. With a current balance of \$617 thousand, the District will need to consider how to address future operating deficits while increasing the contingency by \$4.0 million over the coming years.

Analysis of Financial Health

**Net Debt** is a term unique to public sector financial reporting. It is reported in the Statement of Financial Position and represents the difference between the District’s financial assets and total liabilities at a point in time. At June 30, 2023, the District was in a net debt position, which means that future revenues must be generated to cover the cost of past transactions and events. The future amortization of Deferred Capital and Tangible Capital Assets will be used to fund the net debt position in the future. However, as the District continues to invest in tangible capital assets, net debt will continue to increase. Net debt increased by \$37 million compared to 2021-2022 as a result of the acquisition of tangible capital assets, partially offset by amortization of tangible capital assets.

The **current ratio** measures the ability to pay short-term obligations. A ratio greater than 1 means that sufficient current assets are on hand to meet current liabilities. In 2022-2023, the current ratio was 1.22 compared to 1.32 in 2021-2022.



## Statement of Operations—Statement 2

Statement 2, the Statement of Operations, includes the revenues and expenditures for all three funds, Operating, Special Purpose and Capital. Each fund will be analyzed separately.

### Operating Fund Analysis

#### Student Enrolment

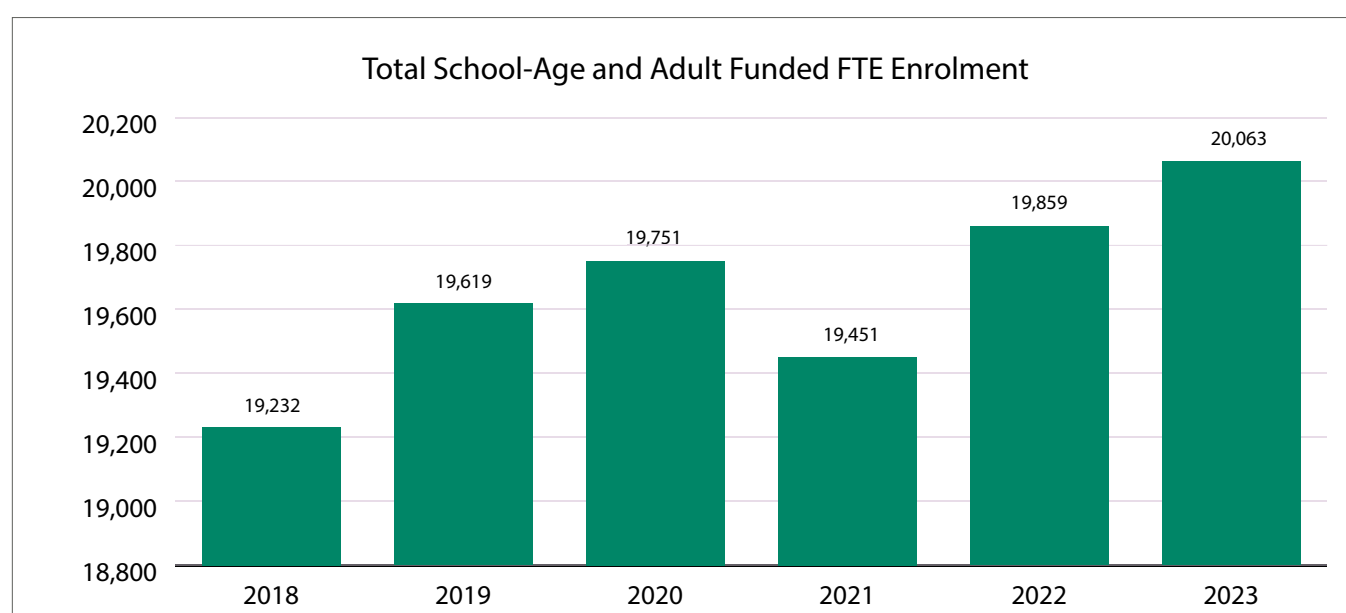
##### Ministry Funded

The operations of the District are primarily funded by the operating grant from the Ministry of Education and Child Care. The grant is based on student enrolment and is funded on a per FTE (full-time equivalent) basis. Students in grades kindergarten through nine are funded as 1.0 FTE and students in grades ten through twelve are funded based on the number of courses they take; eight courses equals 1.0 FTE.

Student enrolment in 2022-2023, including September, February and May counts, saw an increase of 203.656 FTE compared to 2021-2022 and 176.387 FTE compared to the annual budget.

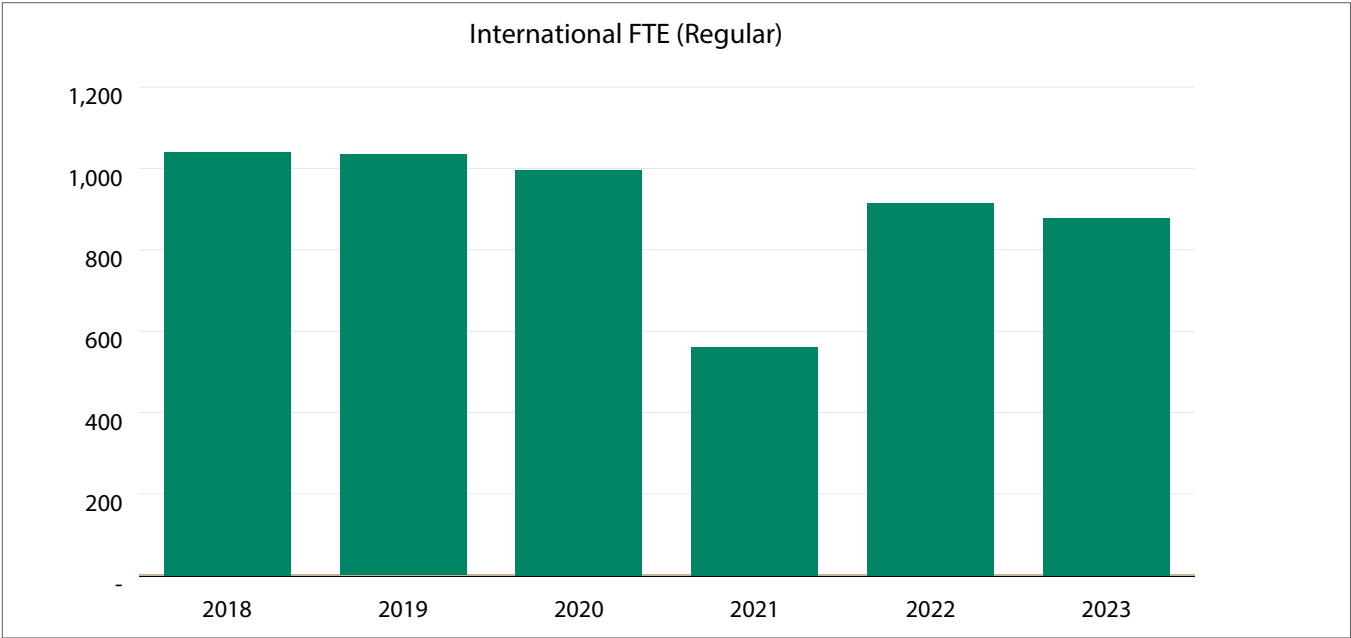
	<b>2023 Actual</b>	<b>2023 Budget</b>	<b>2022 Actual</b>	<b>Actual to Prior Year</b>	<b>Actual to Budget</b>
School Age	20,035.128	19,861.887	19,836.285	198.843	173.241
Adult	27.875	24.729	23.063	4.813	3.146
<b>Total FTE</b>	<b>20,063.003</b>	<b>19,886.616</b>	<b>19,859.347</b>	<b>203.656</b>	<b>176.387</b>

The graph below illustrates the District's annual FTE enrolment since 2017-2018. Enrolment levels dropped in 2020-2021 due to the COVID-19 Pandemic; however, they have since fully recovered.



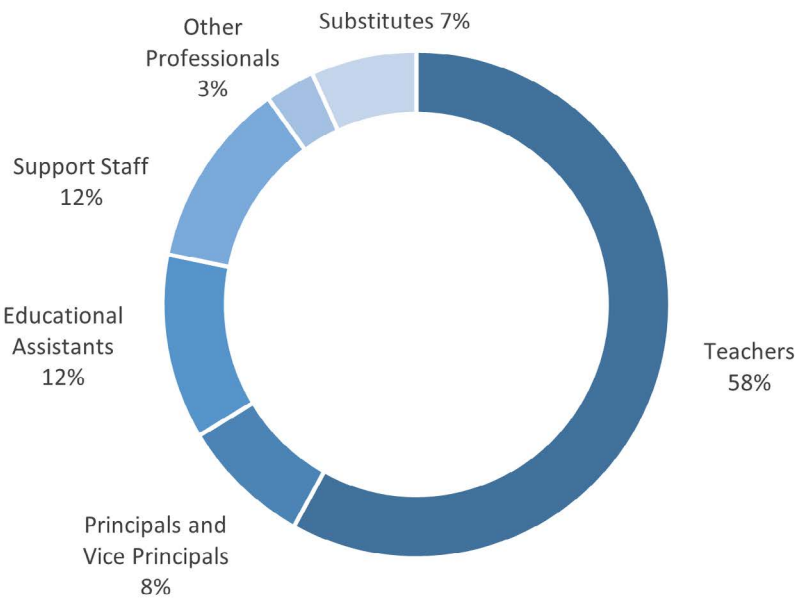
International

International enrolment has not fully recovered from the impacts of the COVID-19 pandemic. In 2022-2023, there were 878 FTE compared to 915 FTE in the prior year and 925 FTE in the annual budget.



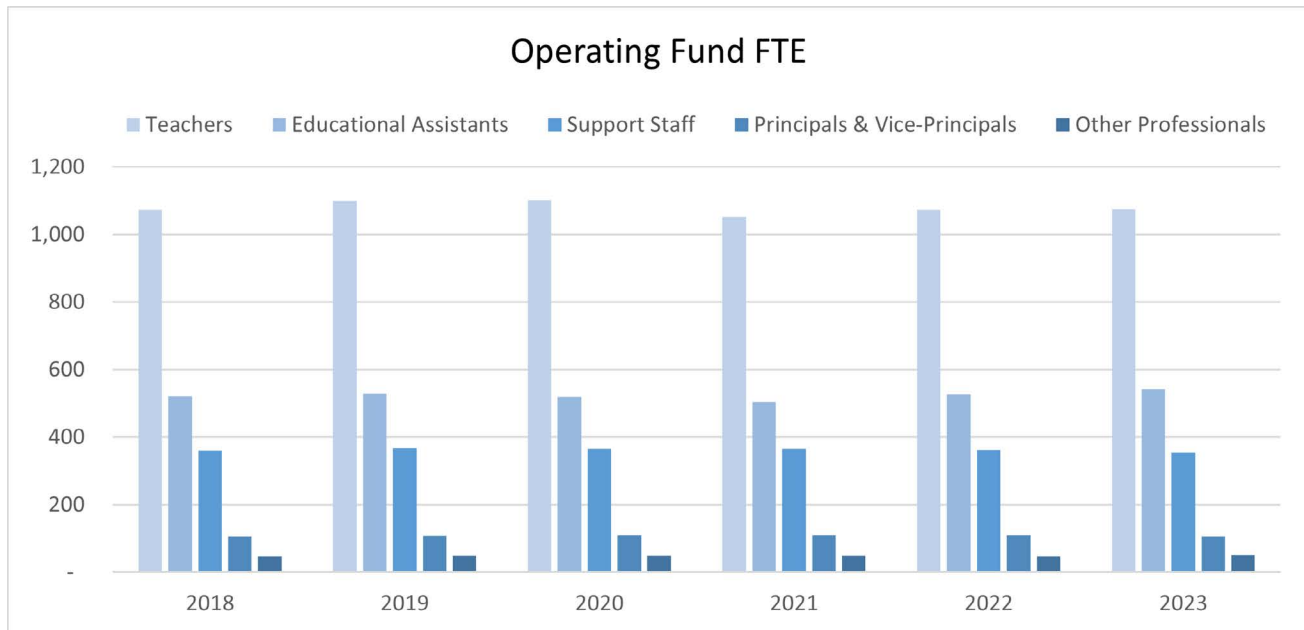
Staffing

Salaries and benefits account for 91% of the expenses within the Operating Fund. Ministry funded and international student enrolment directly impacts the number of school-based staff.





In 2022-2023, 2,131.00 FTE employees were paid for out of the Operating Fund compared to 2,121.12 in 2021-2022. These figures do not include employees paid for from Special Purpose Funds, e.g. Classroom Enhancement Funds, or Capital Funds. Staffing has remained consistent over the last five years, with slight decreases in 2019-2020 and 2020-2021 due to the COVID-19 pandemic.



## Operating Revenue

Approximately 90% of the District's operating revenue is derived from the operating grant, 7% from international education tuition and the remaining 3% is from other Provincial grants, other revenue, rentals and leases and investment income. Schedule 2A in the financial statements provides further detail by type of revenue.

	2023 Budget	2023 Actual	2022 Actual	Actual to Budget	Actual to Prior Year
<b>Revenues</b>					
Ministry of Education and Child Care	\$196,795,611	\$207,997,634	\$197,056,412	\$11,202,023	\$10,941,222
Other Provincial Grants	287,750	281,178	349,275	(6,572)	(68,097)
Tuition	15,107,619	14,648,427	15,070,357	(459,192)	(421,930)
Other Revenue	2,064,461	3,328,344	2,296,648	1,263,883	1,031,696
Rentals and Leases	2,696,572	2,744,288	2,519,825	47,716	224,463
Investment Income	368,760	1,795,194	475,034	1,426,434	1,320,160
<b>Total Revenue</b>	<b>\$217,320,773</b>	<b>\$230,795,065</b>	<b>\$217,767,551</b>	<b>\$13,474,292</b>	<b>\$13,027,514</b>

Significant variances in operating revenue are highlighted below:

### Ministry of Education and Child Care

The operating grant has increased by \$11.2 million compared to the annual budget and \$10.9 million to the prior year due to the following:

- September, February and May school-age and adult enrolment increased by 176.387 FTE compared to the annual budget, resulting in an increase of \$1.4 million. Enrolment has increased by 204.0 FTE compared to the prior year.
- Funding for unique student needs increased by \$1.9 million compared to the annual budget including an increase in English Language Learning by \$0.4 million and an increase in Special Education by \$1.4 million. Enrolment has increased by \$1.5 million compared to the prior year.
- The Supplement for Salary Differential decreased by \$0.3 million compared to the annual budget and the prior year due to the District having a lower average teacher salary than the Provincial average relative to the prior year.
- The District received \$8.1 million in Labour Settlement Funding to fund wage increases for teachers, excluded/exempt, support staff and teacher benefit enhancements. As funding for these increases was announced subsequent to the announcement of the operating grant, these increases were funded through a separate Labour Settlement Funding grant.

### Tuition

Tuition has decreased by \$0.5 million compared to the annual budget and \$0.4 million compared to the prior year as a result of fewer international students than expected. Actual international FTE attending long-term academic programs was 878 FTE compared to 915 FTE in the prior year and 925 FTE in the annual budget.

### Other Revenue

Other revenue increased by \$1.2 million compared to the annual budget and \$1.0 million compared to the prior year due to the following:

- The District received \$0.3 million in crossing guard funding from municipalities; the funding was new for 2022-2023 and was not included in the annual budget.
- The Greater Victoria Teachers' Association returned \$0.4 million from the 2019-2020 Unused Remedy Agreement, which was used to fund teacher salaries in the current year. This was a one-time source of revenue.
- The District received \$0.2 million in donations in support of the Elementary strings program.
- International Education revenues (non-tuition) increased by \$0.6 million compared to the annual budget and \$0.3 million compared to the prior year due to an increase in miscellaneous fees.



- Investment income increased by \$1.4 million compared to the annual budget and \$1.3 million compared to the prior year. Interest earned on the funds held in the CDP program increased from 2.2% in July 2022 to 5.45% in June 2023.

## Operating Expenses

Approximately 91% of the District's expenses are salary and benefit costs. Schedules 2B and 2C provide detailed information about the operating expenses.

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>	<b>Actual to Budget</b>	<b>Actual to Prior Year</b>
<b>Salaries</b>					
Teachers	\$96,707,978	\$98,805,851	\$94,940,648	\$2,097,873	\$3,865,203
Principals and Vice Principals	13,921,381	14,198,011	14,297,258	276,630	(99,247)
Educational Assistants	19,746,848	20,096,490	18,601,555	349,642	1,494,935
Support Staff	18,979,392	20,284,062	19,092,704	1,304,670	1,191,358
Other Professionals	4,830,042	5,417,569	5,093,299	587,527	324,270
Substitutes	8,675,067	11,481,082	11,140,179	2,806,015	340,903
<b>Total Salaries</b>	<b>162,860,708</b>	<b>170,283,065</b>	<b>163,165,643</b>	<b>7,422,357</b>	<b>7,117,422</b>
<b>Employee Benefits</b>					
	<b>37,928,774</b>	<b>38,898,112</b>	<b>36,977,340</b>	<b>969,338</b>	<b>1,920,772</b>
<b>Services and Supplies</b>					
Services	7,106,116	8,415,076	9,158,014	1,308,960	(742,938)
Student Transportation	901,500	929,735	877,741	28,235	51,994
Professional Development and Travel	881,322	910,932	682,992	29,610	227,940
Rentals and Leases	109,851	70,996	109,850	(38,855)	(38,854)
Dues and Fees	109,831	115,234	121,279	5,403	(6,045)
Insurance	427,403	482,392	474,094	54,989	8,298
Supplies	5,285,907	5,506,862	6,376,005	220,955	(869,143)
Utilities	4,009,361	3,993,504	4,163,454	(15,857)	(169,950)
<b>Total Services and Supplies</b>	<b>18,831,291</b>	<b>20,424,731</b>	<b>21,963,429</b>	<b>1,593,440</b>	<b>(1,538,698)</b>
<b>Total Operating Expense</b>	<b>\$219,620,773</b>	<b>\$229,605,908</b>	<b>\$222,106,412</b>	<b>\$9,985,135</b>	<b>\$7,499,496</b>

Significant variances in operating expenses are highlighted below:

### Teachers

Teacher salaries increased due to \$427 being added to each step of the salary grid plus an additional 3.24% general wage increase effective July 1, 2022. These increases were not built into the annual budget. Teacher salaries increased from the prior year due to higher enrolment in 2022-2023.

### Principals and Vice-Principals

Principals and Vice-Principals salaries increased due to step increments and wage increases. These increases were not built into the annual budget. Salaries are down from the prior year due to a reduction of FTE in the annual budget.

### Educational Assistants

Educational Assistants salaries increased as a result of increased Inclusive Learning enrolment, a \$0.25 per hour wage increase plus an additional 3.24% general wage increase, the addition of crossing guard hours, less an adjustment to account for unfilled vacancies.

### Support Staff

Support Staff increased as a result of a \$0.25 per hour wage increase plus an additional 3.24% general wage increase, local bargaining increases in allowances and shift differentials, an addition of \$0.21 million in custodial time, and salary grid increases for some CUPE 947 positions as a result of the Joint Job Evaluation Committee's review.

### Other Professionals

Other Professionals increased due to step increments and wage increases, plus one-time labour relation costs.

### Substitutes

Substitutes salaries increased due to an increase in the average number of daily absences per teacher. Additionally, \$427 was added to each step of the salary grid plus an additional 3.24% general wage increase.

### Employee Benefits

Employee benefits increased due to wage-sensitive benefits being calculated on the increase in overall salaries. Additionally, employee benefits further increased from the prior year due to rate increases for Canada Pension Plan, Employment Insurance, extended health and dental, and WorkSafeBC.

### Services

Services increased \$1.3 million compared to the annual budget due to an increase in legal costs, reallocation of department and school-based budgets to reflect current year spending plans, and schools and departments spending budget carry forwards. Services decreased by \$0.7 million compared to the prior year due to one-time hold back funding being used for service contracts for Songhees and Esquimalt Nations in the prior year and reduced legal costs in 2022-2023.

## Professional Development and Travel

Professional Development and Travel increased from the prior year as international travel restrictions eased and in-person professional development opportunities became available. Most of the increase can be attributed to increased travel by International Education for the recruitment of international students, travel to New Zealand by the Indigenous Education Department, and a literacy summer institute for teachers.

## Supplies

Supplies increased by \$0.2 million compared to the annual budget as a result of departments and schools spending budget carry forwards. Supplies decreased by \$0.9 million compared to the prior year as a result of a spending freeze in the latter part of 2022-2023.

## Special Purpose Fund Analysis

Special Purpose Funds are presented in Schedules 3 and 3A of the financial statements. Any revenues received in excess of the expenses are recorded as deferred revenue, rather than surplus. The following table shows revenues and related expenses for the year ended June 30, 2023:

	2023 Budget	2023 Actual	2022 Actual	Actual to Budget	Actual to Prior Year
<b>Revenues</b>					
Ministry of Education and Child Care	\$26,173,312	\$31,638,866	\$27,593,355	\$5,465,554	\$4,045,511
Other Revenue	6,000,000	6,624,643	4,933,338	624,643	1,691,305
Investment Income	65,620	248,419	68,509	182,799	179,910
<b>Total Revenue</b>	<b>32,238,932</b>	<b>38,511,928</b>	<b>32,595,202</b>	<b>6,272,996</b>	<b>5,916,726</b>
<b>Expenses</b>					
Instruction	31,424,881	36,433,312	31,340,238	5,008,431	5,093,074
Operations and Maintenance	814,051	831,077	796,185	17,026	34,892
<b>Total Expenses</b>	<b>32,238,932</b>	<b>37,264,389</b>	<b>32,136,423</b>	<b>5,025,457</b>	<b>5,127,966</b>
<b>Surplus for the year</b>	<b>-</b>	<b>1,247,539</b>	<b>458,779</b>	<b>1,247,539</b>	<b>788,760</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	-	(1,247,539)	(458,779)	(1,247,539)	(788,760)
<b>Total Net Transfers</b>	<b>-</b>	<b>(1,247,539)</b>	<b>(458,779)</b>	<b>(1,247,539)</b>	<b>(788,760)</b>
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Significant variances in Special Purpose Revenues and Expenses are highlighted below:

### Ministry of Education and Child Care Revenue and Instruction Expense

Ministry of Education and Child Care Revenue increased by \$4.0 million compared to the prior year and \$5.5 million compared to the annual budget as a result of the following:

- The Classroom Enhancement Fund increased by \$3.25 million as remedies grants are not confirmed by the Ministry until after September 30 so were not included in the annual budget. Additionally, the District received \$0.8 million in labour settlement funding in 2022-2023.
- The Student and Family Affordability Fund was a new grant in 2022-2023 and the funds were received after preparation of the annual budget. The total funds received were \$1.8 million, of which \$1.5 million was spent by June 30, 2023.
- The First Nation Student Transportation, Mental Health in Schools, Changing Results for Young Children and SEY2KT grants were confirmed subsequent to the preparation of the annual budget.
- The Early Childhood Education Dual Credit Program funds were received after preparation of the annual budget. A partnership was formed between Camosun College, School Districts No. 63, No. 62 and No. 64 to assist in the development and administration of an early childhood education dual credit program.
- The ELC Early Care & Learning funds of \$0.2 million were new in 2022-2023 and were announced subsequent to the preparation of the annual budget.

### Other Revenue and Instruction Expense

Other revenue increased by \$0.6 million compared to the annual budget and \$1.7 million compared to the prior year due to the full return of school activities post COVID-19, including field trips and school events.

The following table shows revenues and expenditures by fund, as well as a description of the fund's purpose:

Fund Name	Source	Purpose of Fund	Opening Balance	Received in the Year	Spent During the Year	Returned to the Ministry	Closing Balance
Annual Facility Grant	Ministry of Education and Child Care and Investment Income	Projects required to maintain facility assets through their anticipated economic life and to prevent premature deterioration of these assets	\$ -	\$ 831,077	\$ (831,077)	\$ -	\$ -
Learning Improvement Fund	Ministry of Education and Child Care	Funding to augment Education Assistants' hours to provide additional supports to priority students	-	687,085	(687,085)	-	-
Scholarships and Bursaries	Other and Investment Income	Collected from donors and awarded to students within the District	709,510	80,213	(41,482)	-	748,241
Special Education Technology (Provincial Resource Program)	Ministry of Education and Child Care	Outreach program hosted by SD39 that provides services to support students who require specialized technology	68,215	131,824	(126,990)	(66,169)	6,880
School Generated Funds (SGF)	Other and Investment Income	School-based funds obtained through fundraising activities, student fees or donations; held at the school level for use by the school	4,198,380	6,970,029	(6,807,373)	-	4,361,036
StrongStart	Ministry of Education and Child Care	Funding to support six early learning drop-in programs for children ages 0 to 5	13,961	192,000	(201,363)	-	4,598

Fund Name	Source	Purpose of Fund	Opening Balance	Received in the Year	Spent During the Year	Returned to the Ministry	Closing Balance
Ready, Set, Learn	Ministry of Education and Child Care	Events for 3- to 5-year-olds and parents/guardians to support and facilitate smooth transition to kindergarten	38,267	68,600	(29,492)	-	77,375
OLEP (Federal French)	Ministry of Education and Child Care	Core French and French Immersion language programs and curriculum resources	17,873	520,497	(534,109)	-	4,261
CommunityLINK	Ministry of Education and Child Care	Funding to support the academic achievement and social functioning of vulnerable students	358,325	4,073,107	(4,139,371)	-	292,061
Classroom Enhancement Fund—Overhead, Staffing and Remedies	Ministry of Education and Child Care	Teacher staffing and overhead costs from the restoration of class size and composition teacher collective agreement language in 2017	773,006	21,411,124	(20,888,045)	(773,006)	523,079
First Nation Student Transportation	Ministry of Education and Child Care	Funding to support Indigenous students' transportation to school and extra-curricular activities	27,187	69,571	(70,895)	-	25,863
Mental Health in Schools	Ministry of Education and Child Care	Funding to support mental health and well-being in school communities	30,620	48,000	(73,209)	-	5,411

Fund Name	Source	Purpose of Fund	Opening Balance	Received in the Year	Spent During the Year	Returned to the Ministry	Closing Balance
Changing Results for Young Children (CR4YC)	Ministry of Education and Child Care	Funding to implement on-going collaborative professional learning among educators to support social-emotional learning outcomes for children in early years	2,200	11,250	(4,758)	-	8,692
Federal Safe Return to Class / Ventilation Fund	Ministry of Education and Child Care	Carry forward of unspent 2021-2022 Federal funds received in response to the COVID-19 pandemic and additional funding received in 2022-2023 for ventilation	1,055,502	-	(1,023,968)	-	31,534
Early Childhood Education Dual Credit Program	Ministry of Education and Child Care	Funding to expand dual credit opportunities for high school students interested in early childhood education	50,000	82,000	(91,047)	-	40,953
Student and Family Affordability	Ministry of Education and Child Care	One-time funding to increase food security for students and their families, and to support students, parents, and guardians with affordability concerns	-	1,953,010	(1,535,817)	-	417,193
Strengthening Early Years to Kindergarten Transitions (SEY2KT)	Ministry of Education and Child Care	Funding to provide opportunities for school districts and communities to work together in support of young children and their families	41,199	19,000	(14,775)	-	45,424



Fund Name	Source	Purpose of Fund	Opening Balance	Received in the Year	Spent During the Year	Returned to the Ministry	Closing Balance
Early Care and Learning (ECL)	Ministry of Education and Child Care	Funding to assist the Ministry in establishing an integrated early learning and child care system	-	175,000	(158,317)	-	16,683
Ledger School (Provincial Resource Program)	Ministry of Education and Child Care	Vancouver Island children and youth attending this in-patient hospital-based psychiatric service	27,407	374,540	(369,720)	(26,407)	5,820
Provincial Inclusion Outreach (Provincial Resource Program)	Ministry of Education and Child Care	Outreach services to educators, students and families for students with severe cognitive and multiple physical disabilities	749	879,476	(879,474)	-	751
Estate Trust	Other and Investment Income	Estate donations where interest earned is used to provide scholarships and materials related to social studies to two schools	120,064	22,009	(3,561)	-	138,512



## Capital Fund Analysis

Capital funds are presented in Schedules 4 to 4D. The Capital Fund includes capital expenditures for items such as land, buildings, equipment and vehicles that are funded by Ministry capital grants, Local Capital, and transfers from the Operating and Special Purpose Funds.

	2023 Actual	2023 Budget	2022 Actual	Actual to Budget	Actual to Prior Year
<b>Revenues</b>					
Ministry of Education and Child Care	\$ 3,024,892	\$ 2,500,000	\$ 2,403,438	\$ 524,892	\$ 621,454
Other Revenue	1,000,000	5,300,000	-	(4,300,000)	1,000,000
Investment Income	54,018	8,380	13,659	45,638	40,359
Amortization of Deferred Capital Revenue	8,013,303	8,021,537	7,858,370	(8,234)	154,933
Construction License			4,300,000	-	(4,300,000)
<b>Total Revenue</b>	<b>12,092,213</b>	<b>15,829,917</b>	<b>14,575,467</b>	<b>(3,737,704)</b>	<b>(2,483,254)</b>
<b>Expenses</b>					
Operations and Maintenance	3,092,078	2,500,000	2,403,438	592,078	688,640
Amortization of Tangible Capital Assets	11,850,853	11,389,429	11,773,432	461,424	77,421
<b>Total Expenses</b>	<b>14,942,931</b>	<b>13,889,429</b>	<b>14,176,870</b>	<b>1,053,502</b>	<b>766,061</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(2,850,718)</b>	<b>1,940,488</b>	<b>398,597</b>	<b>(4,791,206)</b>	<b>(3,249,315)</b>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	3,555,392	-	1,068,149	3,555,392	2,487,243
Tangible Capital Assets—Work in Progress	258,267	-	25,887	258,267	232,380
<b>Total Net Transfers</b>	<b>3,813,659</b>	<b>-</b>	<b>1,094,036</b>	<b>3,813,659</b>	<b>2,719,623</b>
<b>Total Capital Surplus (Deficit) for the year</b>	<b>\$ 962,941</b>	<b>\$ 1,940,488</b>	<b>\$ 1,492,633</b>	<b>\$ (977,547)</b>	<b>\$ (529,692)</b>

Significant variances in Capital Revenues and Expenses are highlighted below:

### Ministry of Education and Child Care Revenue and Operations and Maintenance Expense

Ministry of Education and Child Care Revenue is recognized when maintenance expenses (non-capital) funded through Bylaw Capital are incurred. Actual expenses were \$0.5 million higher than the annual budget and \$0.6 million higher than the prior year. In 2022-2023, there were two unplanned maintenance items related to shoring at Oaklands Elementary and SJ Burnside Education Centre totaling \$0.3 million.

### Other Revenue and Construction License

Other Revenue in the annual budget included a \$4.3 development licence related to the Caledonia Redevelopment Master Agreement and \$1.0 million expected from Pacifica Housing related to a quitclaim on land located at 498 Cecelia Road in favour of the City of Victoria. However, the Caledonia Agreement concluded prior to June 30, 2023 and the revenue was recorded in 2021-2022.

### Net Transfers

During the annual budget process, the Board approved all operating capital purchases to be paid from Local Capital. However, there were not enough funds available in Local Capital, as the sale of a portion of land at Lansdowne North to Conseil Scolaire Francophone de la Colombie-Britannique was not finalized before June 30, 2023. All operating capital purchases had to remain in the Operating Fund.

## Future Financial Stability

There are several factors that could influence the District's financial situation during the 2023-2024 school year and beyond.

### Technology

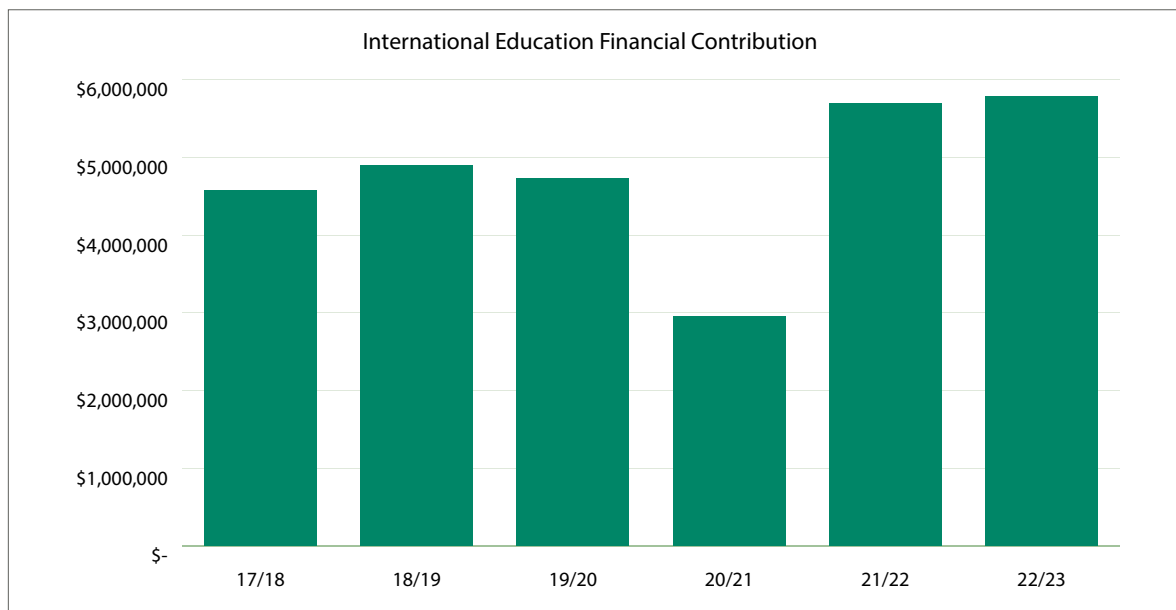
Technology continues to advance at a rapid pace and the use of technology in the classroom continues to grow. Funding to provide the required hardware, infrastructure, and supporting services will continue to be a challenge.

### Funding Model Review

The majority of the District's operating funding is provided by the Ministry of Education and Child Care and is based on student enrolment and other factors. The current funding formula has been in place since 2002. In 2018, the Ministry began a review of the formula and work is currently underway on the development, review and consultation on a potential new formula. While it was expected that the new formula would be announced and implemented in 2020-2021, the Ministry has since postponed the decision to implement any changes. It is not known if a new formula will have a positive or negative impact on the operating budget. In particular, any movement from per course funding to per student funding (FTE versus Headcount) will result in a \$3 million+ decrease in funding and may reduce the courses offered to students. The District should continue to take this risk into account as it builds its unrestricted operating surplus to between 2% and 4% of operating revenue.

## International Education

International Education is a significant contributor to the District's overall financial status. In 2022-2023, the program provided the District with an additional \$5.8 million to support the overall school district, in addition to providing schools with 55.7 teacher FTE. Projected demographics within schools, availability of home stay families and lingering impacts of the COVID-19 pandemic all impact the future of this program.



## Inflation and Supply Chain Issues

Inflationary pressures continue to increase the cost of supplies and equipment. As these costs are not funded by the Ministry, the District will continue to face budgetary pressures.

## Unrestricted Operating Surplus (Contingency)

The District currently holds an unrestricted operating surplus (contingency) of \$617 thousand. *Board Policy 3170 Operating Surplus* states that the District will maintain an unrestricted operating surplus (contingency) of 2-4% of the prior year's operating revenue, which is \$4.6 million. The purpose of maintaining an unrestricted operating surplus at this level is to mitigate the risk associated with emergencies or unexpected increases in expenses or reductions in revenue. By holding an unrestricted operating surplus (contingency) that is significantly lower than what is required, the District is at a higher risk of not being able to provide educational services or maintain regular operations without implementing one-time service cuts.

## Contacting the School District's Financial Management

This report is designed to provide a general but more detailed overview of the District's finances and to demonstrate increased accountability for the public funds received by the District. If you have questions about this report or need additional financial information, please contact the [Office of the Secretary Treasurer](#).



# Greater Victoria School District Multi-Year Financial Plan 2023–2026



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## Purpose of Multi-Year Financial Plan

The purpose of the multi-year financial plan is to provide greater transparency and accountability for the planning and reporting of the financial resources that support the strategic priorities of the Greater Victoria School District (the “District”).

## District Overview

The District resides on the traditional territory of the ləkʷəŋən (Lekwungen) people. We would like to acknowledge the Songhees First Nation and the Esquimalt First Nation on whose traditional territories we live, work and play.

The District is committed to supporting Indigenous learners by promoting practices informed by Indigenous perspectives and ways of knowing. Partnerships with local Indigenous communities are formalized through the education agreements with the Songhees First Nation, Esquimalt First Nation, Métis Nation Greater Victoria (MNGV) and the Urban Peoples’ House Indigenous Advisory (UPHIA), collectively known as the Four Houses.

The term Four Houses refers to the localized structure co-created with the Indigenous communities to provide equitable opportunities and structure for Indigenous Nations to have a voice within the District. We are committed to a distinctions-based approach as outlined by the Declaration on the Rights of Indigenous Peoples Act Action Plan.

The District is located in the capital city of British Columbia, which includes the municipalities of Esquimalt, Oak Bay, Victoria, View Royal and a portion of Saanich and Highlands. We provide quality educational programs for 19,544 students at 49 schools. Additionally, we offer a variety of Programs of Choice, including French Immersion, Sport Academies, and Challenge and Leadership programs, and programming opportunities for students with disabilities or diverse abilities at Victor School, Arbutus Global Middle School, and Reynolds High School.

As a learning community, the District is deeply committed to each student having the opportunity to fulfill their potential and pursue their aspirations. We recognize that achieving this goal will require us to continue to:

- Lean into Indigenous perspectives and considerations for system alignment



As a learning community, the District is deeply committed to each student having the opportunity to fulfill their potential and pursue their aspirations.



- Engage with community in a culturally responsive way that is open, transparent and collaborative
- Focus on aligning the human and financial resources of the system to meet the educational goals of the District
- Increase data literacy across the system
- Enrich early childhood experiences to set the foundation for learning and social and emotional health

## Board of Education

The [Board of Education](#) is composed of nine trustees locally-elected at large by the public within the municipalities of Esquimalt, Highlands, Oak Bay, Saanich, Victoria, and View Royal. The current Board was elected in 2022 for a four-year term.

The primary role of the Board of Education is governance and oversight in the interest of all students.

The key responsibilities of the Board include:

- Improvement of student achievement
- Setting the overall strategic direction of the District
- Allocation of resources in alignment with the strategic plan and district goals
- Accountability to and engagement of community
- Policy development, implementation and evaluation
- Political advocacy / influence for public education and the District

The Board of Education is accountable to the Ministry of Education and Child Care within the Province of British Columbia.

## Alignment with Strategic Plan

The multi-year financial plan is the beginning of a long-term process to align multiple-year resource allocation to the development and implementation of multiple-year strategic objectives to improve educational outcomes for students and to meet operational needs. The District is committed to continuing to improve results for all children, while focusing on those who are currently the least successful in our system.

### BOARD OF EDUCATION

Greater Victoria School District



Nicole Duncan  
Board Chair



Karin Kwan  
Board Vice-Chair



Natalie Baillaut  
Trustee



Angela Carmichael  
Trustee



Mavis David  
Trustee



Derek Gagnon  
Trustee



Emily Mahbobi  
Trustee



Diane McNally  
Trustee



Rob Paynter  
Trustee



The District is in year 4 of its [5-Year Strategic Plan](#). It was renewed in June 2020.

The renewal of the strategic plan aligned with the District's vision where each student within its world-class learning community has the opportunity to fulfill their potential and pursue their aspirations. It is our mission to ensure that each student's learning and well-being are nurtured in a safe, responsive and inclusive learning community.

There are three goals identified in the strategic plan:

Create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success

Create a culturally responsive learning environment that will support Indigenous learners' personal and academic success

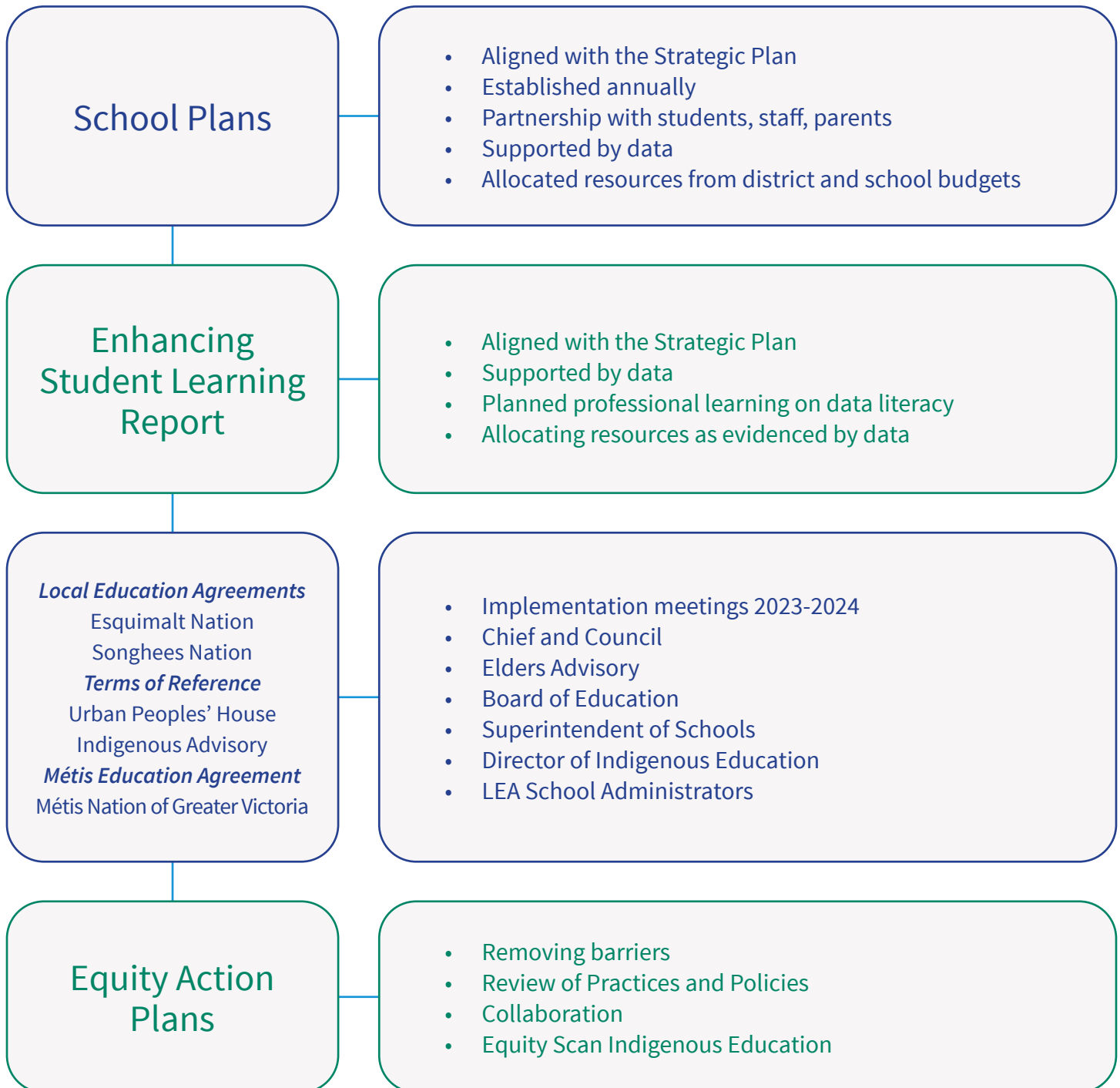
Create an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being

The [Enhancing Student Learning Report \(ESLR\)](#) identifies strategies to support focus areas of Literacy, Numeracy, Human and Social Development, and Career Development in 2023-2024.

District departments have worked collaboratively to identify a key goal to guide the work that operationalizes the Strategic Plan. The goal is to support schools to feel confident and capable in re-engaging priority students, so that the students can say, "I belong, I have purpose, and I matter."

For 2023-2024, planning is underway for departments to create operational plans to ensure core functions and goals are in alignment with strategic goals and to ensure adequate resources are allocated to support identified goals at the school and District level. Distinctions-based data will be used to identify and focus supports on closing the equity gap that exists in our District.

## Alignment Strategies



Even while facing a \$3.8 million deficit during the 2023-2024 budget development process, the Board was able to allocate resources to align with priorities in the Enhancing Student Learning Report and the Strategic Plan:



**\$25,000** for professional development for Indigenous-focused grad requirement



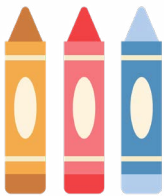
**\$346,129** for five daytime shift custodians to address classroom/school cleanliness



**\$164,330** increase in Educational Assistant hours to 30 hours/week at five equity-seeking priority schools



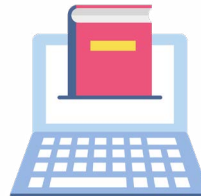
**\$48,000** professional development for mental health



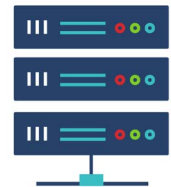
**\$64,172** additional Early Childhood Educator/Educational Assistant hours at five primary level equity-seeking schools



**\$572,000** to replace educator laptops in schools



**\$48,000** to repair student devices



**\$418,250** for network infrastructure updates



**\$428,680** for Indigenous Education supports beyond targeted funding



**\$575,000** for direct literacy support and/or supplemental funding to 29 elementary schools

## Budget Development Overview

### Budget Development Process

During the 2022-2023 budget development process, the Board of Education established [Values and Guiding Principles](#). The Values and Guiding Principles remained a part of the 2023-2024 budget process.

During the 2022-2023 budget development process, a Budget Advisory Committee (BAC) was created to oversee the budget process and make recommendations to the Board with a focus on provision of service for student success. The BAC remained a part of the budget process for 2023-2024. Membership includes all Trustees, Senior Leadership Team, Associate Secretary-Treasurer, Directors, Principals and Vice Principals, employee groups, parents, and Rightsholders.

As per the [BAC Terms of Reference](#), the duties and responsibilities of the BAC include making budget recommendations to the Board that show clear linkages to the Strategic Plan goals and strategies, Enhancing Student Learning Report, the Board's Values and Guiding Principles, and sustainability.

In the 2023-2024 budget development process, the BAC met seven (7) times between November 2022 and March 2023. The BAC participated in three (3) events that provided opportunity to receive feedback from Rightsholders, students, staff, administrators, parents and members of the public. The BAC was not able to reach consensus on any recommendations to the Board, so all committee discussions were provided to the Board to inform budget decisions. BAC meeting agenda packages, reports, and minutes were posted to the District website and reported publicly through Regular Board meetings.

As part of the 2023-2024 budget development process, the BAC and the Board of Education began to explore the multi-year financial plan when considering the impact of current year budget decisions on future years. Over the next year, the District will be updating relevant Board policies and regulations, and engaging with local community and education partner groups, including the Four Houses, on developing multi-year financial plans and how it will report out its progress towards aligning funding and resources with the Strategic Plan and other operational needs.

## Budget Development Timeline

The 2023-2024 Budget Development Timeline was as follows:

September	Approval of Budget Process and Timeline
November	BAC Meeting
December	BAC Meeting
January	Board Approval of Values and Guiding Principles Talking Tables—Rightsholders and Stakeholders Student Symposium BAC Meeting
February	BAC Meetings
March	BAC Meetings Public Meeting Board Meeting—BAC presents recommendations to the Board Public Feedback Period Ministry Operating Grant announcement
April	Board Meetings—Board deliberation and Budget Approval Implementation of Staffing Plan
May	BAC Meeting—Budget Process Debrief

## Operating, Special Purpose and Capital Funds

The Board-approved budget is comprised of three separate funds:

### OPERATING

Includes revenues and expenses related to the daily operation of the District, including school and administrative functions, facilities operations and transportation. Any surplus at year end is carried forward to future years.

### SPECIAL PURPOSE

Includes restricted grants and other funding subject to a legislative or contractual restriction on its use. Revenues are recognized as expenditures are incurred. Any funds received in excess of expenditures are recorded as deferred revenue, not as surplus.

### CAPITAL

Includes financial activities for tangible capital assets, including sites, buildings, furniture & equipment, vehicles, computer hardware and software funded from Ministry of Education and Child Care capital grants, local capital, operating and special purpose funds.

The multi-year financial plan focuses on the Operating Fund, including transfers to (from) other funds.

## Multi-Year Financial Plan

When developing multi-year financial plans, there are various budget assumptions that must be made. Budget assumptions are made based on historical knowledge, experience and the unique circumstances surrounding each school district.

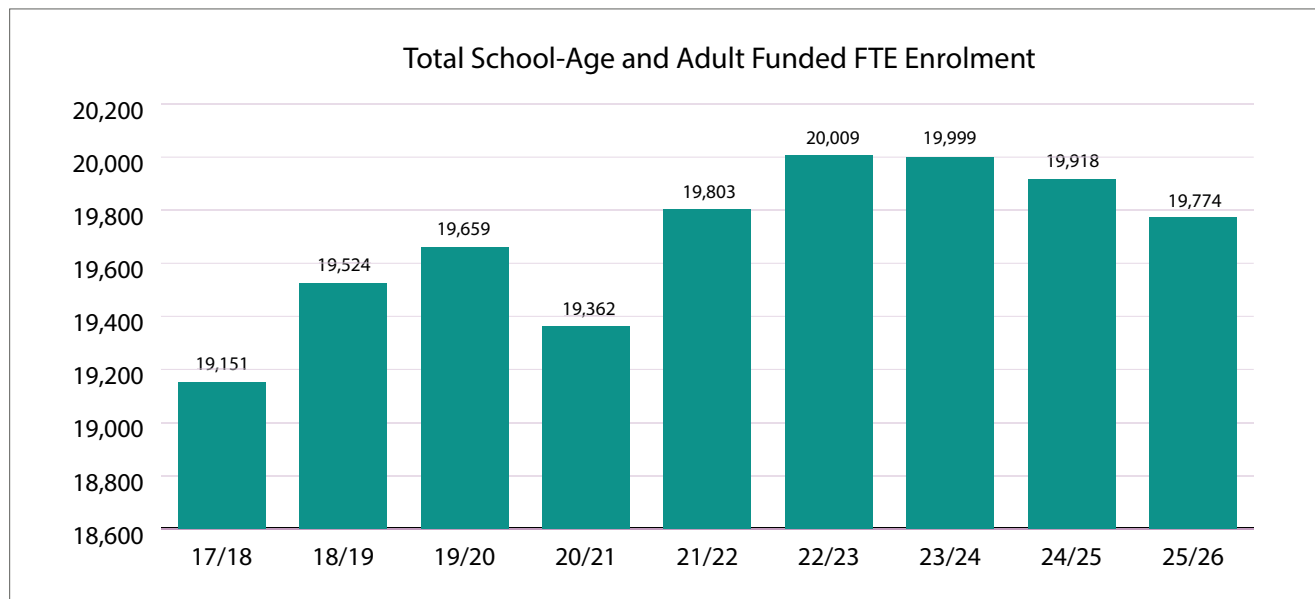
Projections become less certain further into the future due to unknown changes in Ministry funding, inflationary increases and items such as International Education revenue.

## Student Enrolment

Student enrolment counts and corresponding Provincial Grants from the Ministry of Education and Child Care incorporated into the multi-year financial plan reflect the projections submitted to the Ministry in February 2023. Enrolment projections are made using estimates supported by school-specific data from Baragar Systems, an interactive enrolment projection software, and local knowledge.

Actual student enrolment is counted three times during the school year; at the end of September, February and May. Provincial Grants from the Ministry of Education and Child Care are adjusted to reflect actual enrolment.

The September enrolment count for Ministry-funded School-Age and Adult (Regular, Continuing Education, Distributed Learning and Alternative Education) is projected to be 19,999 FTE in 2023-2024. Enrolment is expected to decline by 81 FTE in 2024-2025 and then decline a further 144 FTE in 2025-2026.



## Revenue

Ministry per pupil funding amounts have been included at the levels announced by the Ministry for 2023-2024 on March 15, 2023. For 2023-2024, the school-age basic allocation is \$8,625 per FTE. Per pupil funding amounts are not expected to increase beyond the amount required to offset negotiated wage increases.

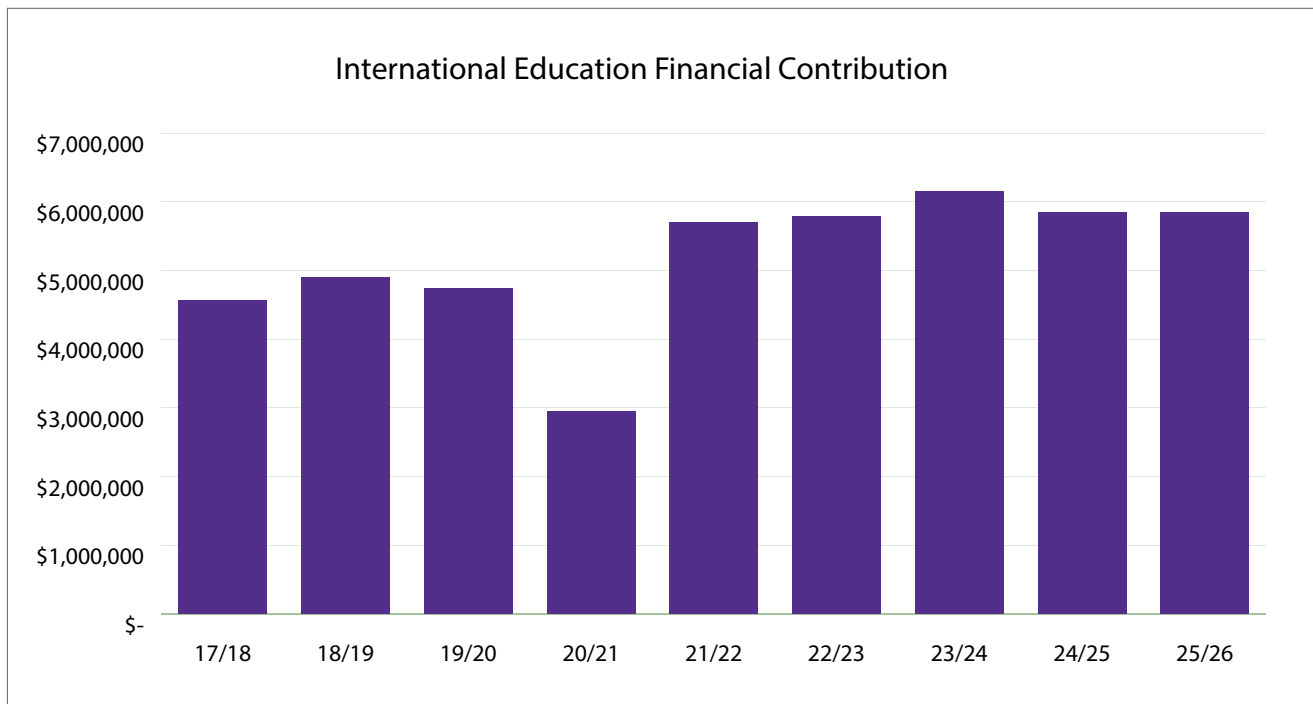
Provincial Grant Revenue from the Ministry of Education and Child Care is expected to decrease in future years due to declining student enrolment and increase due to adjustments to the per pupil funding amount for negotiated wage increases for all employees.

For the purposes of the multi-year financial plan, revenue sources excluding International Education tuition, such as Continuing Education tuition, rentals and leases, investment income and other revenue, have been held constant at 2023-2024 amounts.

## International Education

The 2023-2024 Budget includes International Education tuition based on an estimated 925 students enrolled in the Regular program. The tuition rate used in the 2023-2024 Budget includes a \$1,000 per FTE increase from the rate used in 2022-2023. The 2024-2025 projection is based on a decline of 75 students from 2023-2024 due to a change in the projected demographic in schools and a \$500 per FTE tuition rate increase from 2023-2024. The budget in 2025-2026 includes International Education tuition at the same FTE and rates as the 2024-2025 Budget.

It is important to recognize that the International Education program contributes a percentage of revenue from all of its programs to support the entire District. The following graph shows the financial contribution that the International Education program has made over the past few years:





## Salaries and Benefits

### Salaries

The 2023-2024 Budget includes step increments and negotiated wage increases of 6.75%, which is made up of a 5.5% general wage increase and 1.25% cost-of-living allowance (COLA), for Teachers, Education Assistants, Support Staff and Allied Specialists.

When the 2023-2024 Budget was approved, the COLA had been budgeted in salaries and benefits, but the corresponding \$2.3 million in Ministry funding had not been received; therefore, it was not reflected in Provincial Grants from the Ministry of Education and Child Care. Instead, it was reflected in the appropriation of accumulated operating surplus. For the 2024-2025 and 2025-2026 budgets, the Provincial Grants from the Ministry of Education and Child Care have been adjusted to include the \$2.3 million COLA funding.

The 2023-2024 Budget does not include wage increases for Exempt staff or Principals and Vice Principals. Wage increases for Exempt staff and Principals and Vice Principals and corresponding Ministry revenue were added after the 2023-2024 Budget was approved. However, the 2024-2025 and 2025-2026 budgets have been adjusted to reflect the 6.75% increase.

The 2024-2025 Budget includes wage increases of 3%, which is made up of a negotiated 2% general wage increase and an estimated 1% COLA, for all employees. There is an assumption that the Ministry will continue to fund negotiated wage increases for all employees, including those in Special Purpose Funds, such as the Classroom Enhancement Fund (CEF). Further wage increases beyond 2024-2025 have not been included.

The 2023-2024 Budget also includes some one-time reductions that have been added back into the budgets for 2024-2025 and 2025-2026.

### Benefits

Benefit rates are calculated each year based on prior year costs and known rate changes. Each employee group has a flat benefit rate used for budgeting purposes. The benefit rates were calculated for the 2023-2024 Budget but have not been recalculated for the budgets in 2024-2025 and 2025-2026, as the information is not known. However, the benefits for 2024-2025 and 2025-2026 have been increased

based on negotiated wage increases, as many benefits are wage-sensitive and will increase as salaries increase.

After the 2023-2024 Budget was approved, Ministry funding of \$318 thousand was received for negotiated enhancements to Teacher benefits. The benefits budget approved for 2023-2024 had not been increased to reflect the cost of these benefit enhancements. For 2024-2025 and 2025-2026, the Provincial Grants from the Ministry of Education and Child Care and the benefits expense have been adjusted to reflect the \$318 thousand increase.

## Staffing

Staffing levels take various factors into consideration, including Ministry-funded and international enrolment projections and student and educational needs. Enrolment declines in future years may impact staffing in future years. It is assumed that 75% of the reduced Ministry-funded enrolment and 60.5% of the reduced international enrolment revenues will be offset by reduced costs.

In the 2023-2024 Budget, the total staffing FTE in the Operating Fund is 2,127.608. This total does not include the staffing FTE in the Special Purpose or Capital Funds.

## Services and Supplies

Inflationary increases in services and supplies are not funded by the Ministry. While the cost of services and supplies have continued to increase over time due to inflation, the services and supplies budgets have not been adjusted for inflationary increases. The services and supplies budgets in 2024-2025 and 2025-2026 have been maintained at the same amounts budgeted in 2023-2024.

The 2023-2024 Budget also includes some one-time reductions that have been added back into the budgets for 2024-2025 and 2025-2026.

## Capital Assets Purchased

When a capital asset is purchased in the operating fund, it is transferred from the operating fund to the capital fund in order to be capitalized and amortized over its useful life. This transfer is called an interfund transfer.

The 2023-2024 Budget includes capital asset purchases totaling \$2.02 million related to technology and network infrastructure, educator laptops, and school and department furniture and equipment.

The future requirements of the technology spending plan have been built into the budgets for 2024-2025 and 2025-2026.

## Local Capital

The balance in Local Capital at the end of 2022-2023 is \$558 thousand. This balance came from the proceeds received from the Caledonia project near Victoria High School and was allocated to be spent on school amenities as part of the school's seismic upgrade. The Victoria High School seismic project is expected to be completed by January 2024, at which time these funds will be fully spent.

In the 2023-2024 Budget, it is anticipated that the sale of a portion of land at Lansdowne North to Conseil Scolaire Francophone de la Colombie-Britannique will generate proceeds of \$3.81 million for Local Capital.

For the purposes of the multi-year financial report, there are no planned transfers to or from Local Capital.

## Operating Surplus (Deficit)

The operating deficit in the 2023-2024 Budget was balanced by a combination of one-time and permanent reductions, as well as the appropriation of prior year restricted and unrestricted operating surplus. The appropriation of prior year restricted operating surplus was \$1.5 million and the use of unrestricted operating surplus (contingency) was \$627 thousand, for a total of \$2.1 million.

Based on our assumptions, we are expecting operating deficits of \$4.9 million in 2024-2025 and \$4.8 million in 2025-2026.

## Accumulated Operating Surplus

At the time the 2023-2024 Budget was approved, the balance in unrestricted operating surplus (contingency) was \$546 thousand. At the end of 2022-2023, there was an additional \$71 thousand of unrestricted operating surplus that could be added to the unrestricted operating surplus (contingency) bringing the balance up to \$617 thousand.

*Policy 3170 Operating Surplus* sets a goal for unrestricted operating surplus (contingency) at 2-4% of the prior year's operating revenue. The purpose of maintaining an unrestricted operating surplus at this level is to support effective planning that includes risk mitigation for emergencies or unexpected increases in expenses and/or decreases in anticipated revenues to continue to provide educational services and maintain regular operations without implementing one-time service cuts.

Based on Schedule 2 of the 2022-2023 Audited Financial Statements, operating revenue was \$231 million. The minimum unrestricted operating surplus (contingency) should be \$4.6 million. With a current balance of \$617 thousand, consideration will need to be given as to how to address future operating deficits while increasing the contingency by \$4.0 million over the coming years.

## Special Purpose Funds

The District has a number of Special Purpose Funds, where funding is restricted for a specific purpose. Funds that are unspent are either returned to the funding source or deferred to the following year.

The 2023-2024 Budget includes the following Special Purpose Funds:

Special Purpose Funds	Budget
Annual Facility Grant (AFG)	\$830,531
Learning Improvement Fund (LIF)	813,644
Scholarships and Bursaries	40,000
Special Education Technology	138,240
School Generated Funds	6,711,460
StrongStart	192,000
Ready, Set, Learn	88,600
OLEP (Federal French)	445,697

Special Purpose Funds	Budget
CommunityLINK	4,386,167
Classroom Enhancement Fund (CEF) – Overhead	768,811
Classroom Enhancement Fund (CEF) – Staffing	19,822,238
Mental Health in Schools	68,000
Changing Results for Young Children	16,250
Early Childhood Education Dual Credit Program	25,000
Student and Family Affordability	227,284
SEY2KT (Early Years to Kindergarten)	49,000
Early Care and Learning (ECL)	175,000
School Food Programs (Feeding Futures)	2,253,290
Ledger School	422,819
Provincial Inclusion Outreach	993,149
Estate Trust	7,000
<b>Total</b>	<b>\$38,474,180</b>

Of particular note in the Special Purpose Funds is the \$2.3 million Feeding Futures School Food Program that is new for the 2023-2024 Budget. This program is funded by the Ministry of Education and Child Care to increase food security for students by expanding or creating school food programs. This funding is part of the Ministry's commitment to ensure students are properly fed for learning in order to enhance positive academic and healthy outcomes.

## Capital Fund

The Capital Fund includes capital expenditures for items such as land, buildings, equipment and vehicles that are funded by Ministry capital grants, Local Capital, and transfers from the Operating and Special Purpose Funds.

Through the five-year capital plan, the Ministry approves both major and minor capital programs. Following approval of the 2023-2024 Budget, the District received approval from the Ministry to proceed to the submission of a Project Development Report (PDR) for a seismic project at Sundance-Bank Elementary School, and received capital funding to upgrade the roof at South Park Elementary and the HVAC systems at Doncaster Elementary and Reynolds Secondary.

The 2023-2024 Budget in the Capital Fund includes capital additions transferred from the Operating Fund totaling \$2.02 million related to the following:

- Technology and network infrastructure
- Educator laptops
- School and department furniture and equipment

The 2023-2024 Budget in the Capital Fund also includes a \$3.81 million gain on disposal of tangible capital assets related to the sale of a portion of land at Lansdowne North to Conseil Scolaire Francophone de la Colombie-Britannique (25% of the \$15.2 million sale proceeds). These funds are transferred to Local Capital. The remaining 75% of the sale proceeds are transferred to Ministry of Education and Child Care Restricted Capital Unspent Deferred Capital Revenue.

The 2023-2024 Budget in the Capital Fund identifies capital asset purchases from Local Capital at \$2.3 million, but only \$558 thousand of this amount will be spent until additional funds are received into Local Capital.

## Engagement Process Summary

There are various opportunities throughout the year for engagement with Rightsholders, Indigenous peoples, students, staff, families, education partners, and the broader community. Strategies used for engagement vary and depend on the scope of engagement. A key consideration in engagement planning is accessibility and reducing barriers for community members to participate.

The District is continuously seeking ways to capture student, staff and parent voice. All input and data collected through engagement inform staff planning and the Board's decision making. The District strongly believes that well-informed decisions lead to great governance.



A key consideration in engagement planning is accessibility and reducing barriers for community members to participate.

During the 2023-2024 budget development process, the District created the following opportunities for engagement:

- Budget Advisory Committee
- Standing Committee, Regular Board, and Special Budget Board meetings
- Talking Tables event
- Administrators' meetings and District Leadership Team meetings
- Representative Advisory Council of Students meetings and Student Symposium event
- Public budget meeting
- Community and budget-specific mailboxes

## Conclusion

The 2023-2024 Budget was balanced with a combination of strategies, including one-time and ongoing operating fund reductions, the appropriation of operating surplus that was generated by a spending freeze in the latter part of 2022-2023, a one-time reduction in the maximum amount of unspent 2022-2023 operating budget that schools were allowed to carry forward to 2023-2024, and the use of unrestricted operating surplus (contingency).

With a small contingency remaining and minimal sources of alternate funding available to offset future budget deficits, the District will be required to obtain a deeper understanding of how the current budget meets operational needs and aligns to the goals and strategies in the Strategic Plan, the Enhancing Student Learning Report, Operational Plans, and School Plans. Engaging in multi-year financial planning and reporting on outcomes associated with strategic resource allocation will ensure that the District is using its limited resources to improve student achievement and well-being.



## 2023–2026 Multi-Year Financial Plan

	Actual 2021-2022	Actual 2022-2023	Annual Budget 2023-2024	Projected Annual Budget 2024-2025	Projected Annual Budget 2025-2026
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	197,056,412	207,997,634	217,393,311	227,397,472	226,152,022
Other	349,275	281,178	274,039	274,039	274,039
Tuition	15,070,357	14,648,427	15,680,739	14,905,739	14,905,739
Other Revenue	2,296,648	3,328,344	1,817,162	1,817,162	1,817,162
Rentals and Leases	2,519,825	2,744,288	3,007,985	3,007,985	3,007,985
Investment Income	475,034	1,795,194	1,465,200	1,465,200	1,465,200
<b>Total Operating Revenue</b>	<b>217,767,551</b>	<b>230,795,065</b>	<b>239,638,436</b>	<b>248,867,597</b>	<b>247,622,147</b>
<b>Expenses</b>					
Instruction	187,045,527	194,185,061	206,855,153	213,499,317	212,565,230
District Administration	7,074,628	7,397,587	6,648,975	7,099,056	7,099,056
Operations and Maintenance	26,897,755	26,319,145	26,859,084	28,250,283	28,250,283
Transportation and Housing	1,088,502	1,704,115	1,599,033	1,626,462	1,626,462
<b>Total Operating Expenses</b>	<b>222,106,412</b>	<b>229,605,908</b>	<b>241,962,245</b>	<b>250,475,119</b>	<b>249,541,031</b>
<b>Net Revenue (Expense)</b>	<b>(4,338,861)</b>	<b>1,189,157</b>	<b>(2,323,809)</b>	<b>(1,607,522)</b>	<b>(1,918,884)</b>
<b>Transfers to (from) Other Funds</b>					
Capital Assets Purchased	(635,257)	(2,566,120)	(2,018,250)	(3,279,707)	(2,857,572)
Local Capital	-	-	-	-	-
<b>Total Net Transfers</b>	<b>(635,257)</b>	<b>(2,566,120)</b>	<b>(2,018,250)</b>	<b>(3,279,707)</b>	<b>(2,857,572)</b>
<b>Prior Year Surplus Allocation</b>					
Appropriation of Accumulated Operating Surplus	4,974,118	1,376,963	2,139,002	-	-
Temporary Appropriation of Accumulated Operating Surplus (COLA)	-	-	2,203,057	-	-
<b>Total Prior Year Surplus Appropriation</b>	<b>4,974,118</b>	<b>1,376,963</b>	<b>4,342,059</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) for the Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,887,229)</b>	<b>(4,776,456)</b>



	Actual 2021-2022	Actual 2022-2023	Annual Budget 2023-2024	Projected Annual Budget 2024-2025	Projected Annual Budget 2025-2026
Accumulated Operating Surplus, Beginning of Year	13,192,739	8,218,621	6,841,658	2,499,599	4,702,656
Appropriation of Accumulated Operating Surplus	(4,974,118)	(1,376,963)	(2,139,002)	-	-
Temporary Appropriation of Accumulated Operating Surplus (COLA)	-	-	(2,203,057)	2,203,057	-
<b>Accumulated Operating Surplus, End of Year</b>	<b>8,218,621</b>	<b>6,841,658</b>	<b>2,499,599</b>	<b>4,702,656</b>	<b>4,702,656</b>
<b>Breakdown of Accumulated Operating Surplus, End of Year</b>					
Restricted Operating Surplus	6,717,367	6,224,545	1,882,486	4,085,543	4,085,543
Unrestricted Operating Surplus - Contingency	1,501,254	617,113	617,113	617,113	617,113
<b>Accumulated Operating Surplus, End of Year</b>	<b>8,218,621</b>	<b>6,841,658</b>	<b>2,499,599</b>	<b>4,702,656</b>	<b>4,702,656</b>

556 Boleskine Road  
Victoria, BC V8Z 1E8

[www.sd61.bc.ca](http://www.sd61.bc.ca)



# Office of the Secretary-Treasurer

*Katrina Stride – Secretary-Treasurer*

TO: Audit Sub-Committee

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 20, 2023

RE: **Schedules as Required by the Financial Information Act  
for the Period July 1, 2022 to June 30, 2023**

In accordance with the *Financial Information Act* (the “Act”), each school district is required to prepare a Statement of Financial Information (SOFI) for each fiscal year within six months of the end of the fiscal year. The *Act*, together with the related regulation and directive, prescribes the information that is required to be included in the statement.

The required schedules have been completed for the year ended June 30, 2023:

- i. Management Report
- ii. Schedule of Debts (nil report)
- iii. Schedule of Guarantee and Indemnity Agreements (nil report)
- iv. Schedule of Remuneration and Expenses
- v. Statement of Severance Agreements
- vi. Schedule of Payments for the Provision of Goods and Services
- vii. Comparison of Scheduled Payments to the Audited Financial Statement Expenditures
- viii. School District Audited Financial Statements

The Schedule of Remuneration and Expenses individually lists employees with remuneration exceeding \$75,000. Section 6 of the Financial Information Regulation defines remuneration to include any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the District to an employee, or on behalf of an employee, whether or not such remuneration is reported under the Income Tax Act (Canada). Remuneration does not include anything payable under a severance agreement.

Taxable benefits include the employer-paid portion of certain employee benefits defined by the Canada Revenue Agency, such as group life insurance premiums.

Section 6 of the Financial Information Regulation defines expenses to include travel expenses, business meetings, memberships, tuition, relocation, extraordinary hiring expenses, registration fees

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

and similar amounts paid directly to an employee, or to a third party on behalf of the employee. Expenses are not limited to those generally perceived as perquisites, or bestowing personal benefit, and may include expenditures required for employees to perform their job functions. Expenses exclude benefits of a general nature applicable to all employees pursuant to an agreement, such as medical, dental, counselling, insurance and similar plans.

The Schedule of Payments for the Provision of Goods and Services lists payments made to third parties for the supply of goods and services to the School District in excess of \$25,000.

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the schedules as required by the Financial Information Act for the period July 1, 2022 to June 30, 2023; AND FURTHER that the approved schedules be posted to the District website.



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

*Schedules as required by*

# **The Financial Information Act**

*For the period July 01, 2022 to June 30, 2023*

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2023**

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

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Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)	TELEPHONE NUMBER	
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	

### 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*

*for School District No. \_\_\_\_\_ as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**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 LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

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

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Deb Whitten  
Superintendent of Schools  
September 25, 2023

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Katrina Stride  
Secretary-Treasurer  
September 25, 2023

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



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2023**

**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, 2023**

**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, 2023**

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

**ELECTED OFFICIALS**

NAME	POSITION	REMUNERATION	EXPENSES
BAILLAUT, NATALIE	TRUSTEE	\$16,886.65	\$1,409.43
CARMICHAEL, ANGELA	TRUSTEE	\$16,886.65	\$1,493.62
DAVID, MAVIS	TRUSTEE	\$16,886.65	\$1,370.28
DUNCAN, NICOLE	TRUSTEE, CHAIR	\$27,756.68	\$5,710.63
FERRIS, W THOMAS M	TRUSTEE	\$9,592.79	\$0.00
GAGNON, DEREK	TRUSTEE	\$16,886.65	\$1,333.51
HENTZE, ANGELA C	TRUSTEE	\$9,049.04	\$0.00
KWAN, KARIN	TRUSTEE, VICE -CHAIR	\$17,849.15	\$3,396.23
LEONARD, ELAINE W	TRUSTEE	\$9,049.04	\$0.00
MAHBOBI, EMILY	TRUSTEE	\$16,886.65	\$1,409.43
MCNALLY, DIANE	TRUSTEE	\$25,831.68	\$719.25
PAINTER, RYAN L	TRUSTEE	\$10,136.54	\$0.00
PAYNTER, ROB	TRUSTEE	\$25,831.68	\$1,302.51
WATTERS, JORDAN	TRUSTEE	\$9,049.04	\$100.00
WHITEAKER, ANN M	TRUSTEE	\$9,049.04	\$0.00
<b>TOTAL, ELECTED OFFICIALS</b>		<b>\$237,627.93</b>	<b>\$18,244.89</b>

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

NAME	POSITION	REMUNERATION	EXPENSES
ABBOTT, ANDREW	TEACHER	\$87,341.19	\$0.00
ABRIOUX, EMMA	TEACHER	\$82,602.93	\$0.00
ADAMS, DANA	TEACHER	\$101,592.75	\$0.00
ADAMS, JARED	VICE-PRINCIPAL	\$115,374.85	\$628.95
ADAMS, MIKE	TEACHER	\$103,133.59	\$352.64
ADAMS, TANYA	TEACHER	\$76,308.44	\$0.00
ADAMSCHEK, DARLENE	TEACHER	\$83,470.37	\$0.00
ADAMSON, JENNIFER	VICE-PRINCIPAL	\$129,158.50	\$939.01
AERTS, THOMAS	ASSOCIATE SUPERINTENDENT	\$175,713.20	\$14,803.57
ALBISTON, CAROLINE	TEACHER	\$89,555.73	\$0.00
ALEXANDER, BONNIE	TEACHER	\$83,424.77	\$2,217.10
ALEXANDER, JEANETTE	ALLIED SPECIALIST	\$90,152.03	\$836.80
ALEXANDER, SCOTT	TEACHER	\$103,133.51	\$1,232.75
ALEXANDER, SHARI	TEACHER	\$92,480.86	\$0.00
ALLABY, CAELA	TEACHER	\$79,586.00	\$0.00
ALLEN, RYAN	TEACHER	\$94,251.29	\$152.32
ALLEN, STEVE	PLUMBER WITH 'A' TICKET	\$91,285.93	\$0.00
ALLISON, KAEHLEN	TEACHER	\$80,960.93	\$0.00
ALLOWAY, ESTHER	TEACHER	\$85,186.31	\$0.00
ALLSOPP, JONATHON	TEACHER	\$92,555.11	\$0.00
ALVAREZ, LOUISE	TEACHER	\$92,496.31	\$0.00
ALVERNAZ, CIDALIA	TEACHER	\$99,291.20	\$0.00
AMMON, ROBERT	TEACHER	\$99,064.43	\$0.00
ANDERSON, ALLEN	TEACHER	\$83,399.00	\$0.00
ANDERSON, KELSEY	TEACHER	\$101,728.70	\$0.00
ANDERSON, MARCIA	TEACHER	\$76,307.11	\$0.00
ANDERSON, RUSSELL	TEACHER	\$100,660.46	\$0.00
ANDRES, KRISTINA	TEACHER	\$82,159.29	\$0.00
ANDREWS, ANASTASIA	TEACHER	\$94,173.39	\$0.00
ANDREWS, KENNETH	PRINCIPAL	\$146,734.48	\$1,671.41
ARCHER, NANCY	VICE-PRINCIPAL	\$131,525.57	\$3,538.36
ARGUE, ALEXANDER	TEACHER	\$84,163.57	\$182.24
ARIS, BRANDON	TEACHER	\$102,896.65	\$10.00
ARMSTRONG, ANNE	TEACHER	\$80,202.32	\$0.00
ARNOTT, DAN	TEACHER	\$92,579.87	\$0.00
ASHURST, DAVID	TEACHER	\$101,592.58	\$0.00
ASKEW, COURTNEY	HUMAN RESOURCE ADVISOR	\$97,831.56	\$98.18
ASTON, JENNIFER	ALLIED SPECIALIST	\$84,952.80	\$530.10
ATHERTON, KYMBERLY	TEACHER	\$79,247.97	\$0.00
ATKINSON, PETER	TEACHER	\$92,569.59	\$38.85
ATTERBURY, JOHN	TEACHER	\$92,480.79	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
AUGER, DAVID	DRYWALL FINISHER	\$76,706.57	\$0.00
AUNE, COURTNEY	TEACHER	\$97,214.10	\$0.00
AWAI, DOUGLAS	TEACHER	\$93,884.64	\$175.18
AYLWARD, TRAVIS	TEACHER	\$103,151.63	\$0.00
BACKHOUSE, DAVID	TEACHER	\$92,569.91	\$48.25
BADDELEY, GILLIAN	TEACHER	\$92,480.86	\$0.00
BAGGOTT, MARK	MANAGER, BUILDING OPERATIONS	\$115,891.39	\$308.05
BAILEY, DANA	TEACHER	\$101,701.19	\$0.00
BAKER, DARRYL	MECHANICAL FOREPERSON	\$87,486.92	\$30.96
BAKER, GARY	TEACHER	\$103,741.84	\$615.00
BAKER, KATE	TEACHER	\$92,619.15	\$233.64
BALABUCH, ALLISON	TEACHER	\$81,274.74	\$0.00
BALDWIN, CAROLINE	TEACHER	\$101,682.56	\$0.00
BALL, CHRISTOPHER	TEACHER	\$101,685.07	\$2,222.78
BALLARD, CORRIE	TEACHER	\$98,210.73	\$0.00
BAMBROUGH, JESSICA	TEACHER	\$95,665.62	\$0.00
BARBER, DANA	TEACHER	\$101,598.59	\$0.00
BARBER, JENNIFER	TEACHER	\$101,920.06	\$554.53
BARKS, JOSHUA	DISTRICT VICE-PRINCIPAL, INFORMATION TECHNOLOGY	\$132,077.81	\$1,153.09
BARMBY, GREGORY	TEACHER	\$89,715.38	\$45.47
BARTLE, DARLANA	TEACHER	\$86,202.34	\$0.00
BARWIN, LAURA	TEACHER	\$79,022.85	\$0.00
BASI, ROB	TEACHER	\$101,591.38	\$0.00
BATES-SMITH, MARNI	TEACHER	\$75,888.84	\$0.00
BAUR, TIFFANY	TEACHER	\$92,624.70	\$0.00
BEATTIE, JORDANA	VICE-PRINCIPAL	\$118,688.12	\$115.50
BEATTY, RACHELLE	TEACHER	\$98,193.31	\$0.00
BEAUCAGE, DOMINIQUE	TEACHER	\$101,661.48	\$0.00
BECKNER, PAULINE	TEACHER	\$99,228.13	\$0.00
BEDARD, KIMBERLEY	TEACHER	\$85,594.03	\$0.00
BEDELL, JULIE	TEACHER	\$91,622.44	\$51.61
BEIERMEISTER, HEATHER	TEACHER	\$99,227.12	\$0.00
BELANGER, ELIZABETH	TEACHER	\$101,717.76	\$0.00
BELANGER, SOPHIE	TEACHER	\$85,316.59	\$0.00
BELL, MAI	TEACHER	\$101,576.46	\$17.15
BELL, MARIE	TEACHER	\$94,638.54	\$0.00
BELLAGENTE, TANYA	MANAGER, LABOUR RELATIONS	\$116,138.20	\$2,118.33
BELVEDERE, KYLA	TEACHER	\$103,480.42	\$0.00
BENDER, SUSANNA	TEACHER	\$101,592.79	\$0.00
BENNETT, WILLO	TEACHER	\$92,594.75	\$0.00
BENTHAM, CAMELLIA	TEACHER	\$99,227.59	\$286.96
BENTON, DANIELLE	TEACHER	\$95,110.62	\$106.57
BERGERON, TODD	TEACHER	\$99,333.72	\$0.00
BERRY, JONATHAN	TEACHER	\$103,150.23	\$127.19
BETTS, CHRISTINE	TEACHER	\$87,332.09	\$0.00
BIDNEY, BRUCE	PRINCIPAL	\$150,561.40	\$735.75
BIGAM, ABIGAIL	TEACHER	\$100,012.80	\$0.00
BILLINGS, DANIELLE	TEACHER	\$99,317.93	\$0.00
BINSTEAD, YRA	TEACHER	\$75,277.74	\$0.00
BIRD, MAGGIE	TEACHER	\$101,191.80	\$46.40
BIRKBECK, SHAWN	CARPENTER	\$77,460.73	\$125.00
BJORK, AMANDA	TEACHER	\$90,977.79	\$0.00
BJORNSON, DANA	TEACHER	\$87,050.76	\$10.00
BLACK, CERI	TEACHER	\$91,645.77	\$0.00
BLACK, GABRIEL	TEACHER	\$89,425.55	\$0.00
BLACK, TRENA	TEACHER	\$86,765.95	\$1,133.32
BLAIR, ANDREA	TEACHER	\$100,457.24	\$38.85
BLAZKOW, BREENA	TEACHER	\$94,943.95	\$0.00
BLECIC, KEVIN	TEACHER	\$103,630.90	\$3,165.12
BLOUIN, LORI	TEACHER	\$101,675.20	\$0.00
BOLDT, COLIN	TEACHER	\$99,333.80	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

**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
BOLTON, SARAH	TEACHER	\$82,092.10	\$0.00
BOND, ANDREW	TEACHER	\$91,408.22	\$0.00
BONSOR KURKI, SARAH	TEACHER	\$101,055.23	\$0.00
BOORMAN, COLIN	TEACHER	\$80,391.17	\$512.40
BORICH, PAUL	TEACHER	\$85,217.81	\$25.00
BOTTINEAU, MONIQUE	TEACHER	\$99,211.49	\$0.00
BOUCHER, JOHANNE	TEACHER	\$83,400.42	\$0.00
BOULDING, SHAWN	PRINCIPAL	\$150,256.13	\$27.10
BOULTON, ANGUS	ELECTRICIAN	\$78,425.66	\$1,990.68
BOULTON, MARY	TEACHER	\$76,386.23	\$0.00
BOWDEN, ROBYN	MANAGER, HUMAN RESOURCES - EDUCATIONAL STAFFING & SYSTEMS	\$99,319.33	\$0.00
BOWEN, ALEXANDER	TEACHER	\$91,422.79	\$38.85
BOWYER-SMYTH, SHARON	TEACHER	\$100,433.62	\$0.00
BRADBURY, CHARLENE	ALLIED SPECIALIST	\$78,973.56	\$496.25
BRADLEY, BRIAN	TEACHER	\$94,114.80	\$0.00
BRADSHAW, CELESTE	TEACHER	\$89,277.79	\$0.00
BRADSHAW, TIM	TEACHER	\$92,095.38	\$0.00
BRAID-SKOLSKI, HILARY	PRINCIPAL	\$134,734.29	\$1,972.25
BRAIN, LAUREEN	TEACHER	\$101,685.07	\$0.00
BRATZER, COLLEEN	TEACHER	\$92,495.74	\$24.93
BRAUN, GILLIAN	PRINCIPAL	\$146,734.43	\$1,379.70
BRERETON, KRISTINA	TEACHER	\$99,365.65	\$51.61
BRETHERTON, SARAH	TEACHER	\$97,612.46	\$0.00
BRIGIDEAR, KARIAN	VICE-PRINCIPAL	\$125,366.38	\$0.00
BRISBANE, LISA	TEACHER	\$90,600.47	\$0.00
BROOKE, STEPHANIE	TEACHER	\$86,446.20	\$0.00
BROOKE, HOLLY	TEACHER	\$83,331.23	\$0.00
BROOKER, DEREK	TEACHER	\$101,575.04	\$0.00
BROOKES, KIERSTEN	TEACHER	\$101,592.73	\$0.00
BROUSSEAU, MICHAEL	ROOFER	\$77,448.36	\$0.00
BROWN, HEATHER	VICE-PRINCIPAL	\$132,077.81	\$117.65
BROWN, MARK	TEACHER	\$101,650.90	\$3.00
BROWN, RHIANNA	TEACHER	\$101,321.13	\$0.00
BRYAN, GARY	TEACHER	\$98,718.98	\$20.00
BRYAN, KAITLYN	TEACHER	\$76,617.44	\$0.00
BRYAN, TRIENA	TEACHER	\$77,411.09	\$0.00
BUCHAN, JAMES	TEACHER	\$88,575.63	\$0.00
BUCHANAN, TODD	TEACHER	\$101,590.92	\$0.00
BUCHMANN, NATALIE	TEACHER	\$77,718.57	\$0.00
BUCKHAM, TANYA	TEACHER	\$83,348.00	\$0.00
BUCKINGHAM, ELISHA	TEACHER	\$92,594.39	\$0.00
BUCKINGHAM, TRENT	TEACHER	\$101,719.35	\$0.00
BUCKLER, SARAH	TEACHER	\$80,766.13	\$0.00
BUDDA, GERALD	TEACHER	\$86,054.08	\$0.00
BUKOWSKI, DESIREE	TEACHER	\$83,745.28	\$52.50
BULLARD, TIMON	TEACHER	\$101,576.48	\$0.00
BUNDON, JESSE	TEACHER	\$101,765.10	\$0.00
BURGERS, SIMON	PRINCIPAL	\$142,984.25	\$21.14
BURKE, JENNIFER	LANDSCAPE HORTICULTURIST	\$75,017.16	\$1,042.41
BURLESON, WENDY	TEACHER	\$101,701.30	\$0.00
BURREN, JAMES	TEACHER	\$87,117.16	\$0.00
BUSBY, MAURA	TEACHER	\$101,712.36	\$0.00
BUSCH, KEVIN	TEACHER	\$92,495.68	\$38.85
BUSH, IAN	TEACHER	\$99,227.59	\$0.00
BUSHELL, ELLY	TEACHER	\$100,688.59	\$0.00
BUTCHER, DOMINIC	TEACHER	\$103,135.87	\$40.16
BYER, PATRICIA	TEACHER	\$86,160.18	\$0.00
CAIN, SHADRICK	TEACHER	\$100,649.73	\$0.00
CAIRNS, STUART	TEACHER	\$84,940.97	\$0.00
CALDER, CLAIRE	TEACHER	\$84,914.30	\$0.00
CALDWELL, HAROLD	DEPUTY SUPERINTENDENT	\$196,153.77	\$5,562.41

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

**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
CALESTAGNE-MORELLI, ALISON	TEACHER	\$99,077.53	\$0.00
CAMERON, CARRIE	TEACHER	\$101,716.13	\$0.00
CAMERON, JULIANNE	TEACHER	\$101,592.64	\$0.00
CAMPBELL, CHERYL	TEACHER	\$75,190.90	\$0.00
CAMPBELL, GRAHAM	TEACHER	\$101,575.10	\$0.00
CAMPBELL, JULIE	TEACHER	\$92,555.16	\$0.00
CAMPBELL, LAURIE	TEACHER	\$101,592.54	\$20.00
CAMPBELL, PAMELA	TEACHER	\$91,059.28	\$24.93
CANTY, ANDREW	DIRECTOR, INFORMATION TECHNOLOGY	\$151,334.61	\$5,423.46
CAPELLI, GIULIA	TEACHER	\$99,253.89	\$0.00
CARLSON, BRADLEY	TEACHER	\$85,004.79	\$0.00
CARLSON, CYTHERA	COORDINATOR, PROGRAMS, INTERNATIONAL EDUCATION	\$84,189.41	\$8,906.59
CARMICHAEL, ALLAN	TEACHER	\$95,947.49	\$38.85
CARSON, JEFFREY	TEACHER	\$92,118.73	\$20.00
CARTER, LEESA	TEACHER	\$94,154.17	\$0.00
CASO-ROHLAND, DEBRA	TEACHER	\$90,065.74	\$2,046.45
CASTELLANOS, NICOLE	TEACHER	\$101,055.26	\$0.00
CECH, GINA	TEACHER	\$92,495.54	\$0.00
CHALLIES, MADELEINE	TEACHER	\$86,544.59	\$2,140.40
CHALUPNIK, PETRA-ANN	TEACHER	\$100,638.16	\$5.09
CHAN, AMANDA	VICE-PRINCIPAL	\$132,077.81	\$51.66
CHAN, ATHENA	TEACHER	\$84,128.94	\$0.00
CHANT, JULIA	TEACHER	\$99,019.02	\$0.00
CHAPMAN, LAUREN	TEACHER	\$79,942.35	\$0.00
CHASE, CHRISTINA	VICE-PRINCIPAL	\$122,113.82	\$0.00
CHAVEZ, RHINA	TEACHER	\$79,050.21	\$75.00
CHELL, LARA	TEACHER	\$83,422.69	\$0.00
CHERRY, JOHANN	TEACHER	\$84,320.27	\$0.00
CHESTER, WREN	TEACHER	\$80,227.58	\$30.00
CHEWPOY, MICHAEL	TEACHER	\$92,607.92	\$0.00
CHILD, JANICE	TEACHER	\$96,687.52	\$0.01
CHIU, NICHOLAS	PRINCIPAL	\$131,570.42	\$0.00
CHONG, COLLEEN	TEACHER	\$88,298.02	\$50.90
CHRETIEN, DIANNE	VICE-PRINCIPAL	\$125,366.48	\$711.84
CHRISTENSEN, SUSANNE	TEACHER	\$75,966.66	\$7,581.60
CHRISTIANSON, JULIA	TEACHER	\$83,329.94	\$0.00
CHRISTIE, MATTHEW	TEACHER	\$90,506.61	\$0.00
CHRISTOFF, DINA	TEACHER	\$78,506.47	\$146.40
CHRISTOFF, PATRICK	TEACHER	\$101,592.65	\$0.00
CHRISTY, NORAH-DAWN	TEACHER	\$103,634.18	\$0.00
CICCONE, TERESA	TEACHER	\$103,358.12	\$185.25
CIMON, MIMI	TEACHER	\$101,576.48	\$0.00
CLAGUE, SHANDI	HOMESTAY MANAGER, INTERNATIONAL EDUCATION	\$93,921.40	\$14,264.41
CLANCY, FIDELMA	TEACHER	\$101,701.36	\$0.00
CLARK, ALAN	TEACHER	\$101,701.09	\$10.00
CLARK, CAROLINE	TEACHER	\$83,358.40	\$0.00
CLARK, KEVIN	TEACHER	\$101,701.42	\$58.59
CLARK, PAUL	CARPENTER FOREPERSON	\$88,134.76	\$125.00
CLARKE, COURTNEY	TEACHER	\$95,880.24	\$0.00
CLAUSEN, AMY	TEACHER	\$76,612.09	\$12.65
CLEMENS, GORDON	TEACHER	\$98,833.47	\$0.00
CLIFFORD, GEOFFREY	TEACHER	\$79,504.25	\$0.00
CLIFFORD, LEAH	TEACHER	\$92,592.05	\$0.00
COEY, HEATHER	TEACHER	\$101,592.77	\$0.00
COLBORNE, JAMES	PAINTER	\$76,887.52	\$100.00
COLEMAN, DEANNA	TEACHER	\$81,873.56	\$0.00
COLEMAN, DANIELLE	TEACHER	\$94,057.21	\$0.00
COLLEY, SHANNON	TEACHER	\$99,356.26	\$0.00
COLLIE, LAURA	TEACHER	\$101,451.81	\$0.00
COLLINS, AMY	TEACHER	\$99,568.24	\$0.00
COMER, DARREN	TEACHER	\$75,580.88	\$134.55

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
CONDIE, RICHEL	TEACHER	\$99,227.38	\$262.50
CONIBEAR, FRANK	TEACHER	\$101,592.93	\$919.55
CONKIN, SARA	TEACHER	\$87,236.71	\$65.00
CONROD, TODD	ELECTRICIAN	\$78,412.03	\$1,312.50
COONS, BRETON	TEACHER	\$101,712.19	\$0.00
COPP, ANNA	TEACHER	\$92,021.55	\$48.25
CORMIER, JASON	TEACHER	\$79,811.05	\$134.55
COTTIER, SUSAN	TEACHER	\$101,617.59	\$40.00
COULTER, KERRI	TEACHER	\$100,653.88	\$0.00
COUTTS, ANGELA	TEACHER	\$95,876.71	\$10.00
COUTURE, MICHELLE	TEACHER	\$101,712.36	\$0.00
COWIE, TRACY	TEACHER	\$100,180.30	\$0.00
COX, JENNIFER	VICE-PRINCIPAL	\$125,366.35	\$1,076.25
CRABB, SHAYLENE	TEACHER	\$88,298.00	\$0.00
CRAIGIE, REBECCA	TEACHER	\$82,910.72	\$134.50
CRAWFORD, ROBERT	TEACHER	\$92,497.90	\$0.00
CREESE, JACQUELINE	TEACHER	\$86,591.79	\$0.00
CREIGHTON, KAYLA	TEACHER	\$89,214.34	\$0.00
CRISP, SARAH	TEACHER	\$83,182.87	\$80.00
CRISTANTE, KOLETTE	TEACHER	\$99,325.57	\$2,426.66
CRISTANTE, LINDSAY	TEACHER	\$90,589.69	\$31.57
CRISTINI, ROBYN	TEACHER	\$91,719.88	\$0.00
CRLJENKOVIC, CHRISTINA	TEACHER	\$94,150.14	\$12.00
CROTEAU, MICHAEL	GROUND SUB-FOREPERSON SOFT	\$82,329.00	\$1,032.22
CRUICKSHANK, SEAN	ELECTRICIAN	\$78,176.72	\$1,190.44
CRUST, LYNN	TEACHER	\$99,023.83	\$0.00
CRYSTAL, TRACEY	TEACHER	\$101,701.29	\$5.09
CULLEN, AUDRA	TEACHER	\$99,228.80	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$102,217.32	\$0.00
CUNNINGHAM, MORA	MANAGER, CAPITAL PROJECTS	\$124,260.46	\$850.62
CZAR, JACQUELINE	TEACHER	\$92,790.60	\$0.00
DAGG, JODI	TEACHER	\$101,674.45	\$0.00
DAHL, CHRIS	TEACHER	\$77,894.79	\$0.00
DALLA RIVA, MELANIE	TEACHER	\$75,989.44	\$0.00
DALLA RIVA, NICHOLAS	TEACHER	\$82,149.39	\$0.00
DANIELLS, PATRICIA	TEACHER	\$101,684.94	\$0.00
DANIELS, JESSE	PAINTER	\$75,549.06	\$100.00
DANN, KATHLEEN	TEACHER	\$97,702.87	\$0.00
DAVIDOV, JULIA	TEACHER	\$80,392.25	\$65.00
DAVIDOV, LATCHEZAR	TEACHER	\$101,592.77	\$0.00
DAVIDSON, DAVID	ALLIED SPECIALIST	\$98,703.43	\$407.30
DAVIDSON, GILLIAN	TEACHER	\$92,936.78	\$0.00
DAVIS, DOUGLAS	TEACHER	\$92,494.62	\$0.00
DAVIS, JEFFREY	DIRECTOR, INTERNATIONAL EDUCATION	\$158,337.47	\$59,496.30
DAVIS, LESLIE	TEACHER	\$90,140.86	\$51.61
DAVIS, NADINE	TEACHER	\$101,206.59	\$0.00
DAY, SPENCER	TEACHER	\$84,531.82	\$0.00
DE FRIAS RUTLEY, TANYA	TEACHER	\$86,962.97	\$51.61
DE MEDEIROS, ALEXANDER	TEACHER	\$101,715.73	\$38.85
DE VRIES, STEVEN	TEACHER	\$96,511.24	\$38.85
DEBLOIS, SARAH	TEACHER	\$95,489.45	\$0.00
DELEEuw, MARK	TEACHER	\$83,821.91	\$38.85
DELHOMME, DIMITRI	TEACHER	\$75,418.09	\$0.00
DENHOLM, ISAAC	ELECTRICIAN	\$77,806.51	\$1,353.50
DERRICK, ALLISON	TEACHER	\$77,104.54	\$0.00
DHALIWAL, NIVTEJ	TEACHER	\$101,714.86	\$0.00
DHILLON, SHANNON	TEACHER	\$101,592.69	\$0.00
DI BIASE, JEANETTE	TEACHER	\$101,593.94	\$0.00
DI CICCIO, JOHN	TEACHER	\$92,480.80	\$0.00
DICKSON, CHRIS	TEACHER	\$96,081.96	\$2,794.83
DIEMERT RIVERA, RENEE	TEACHER	\$101,701.23	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
DIFELICE, LINDA	TEACHER	\$92,024.15	\$0.00
DILASSER, LOUISE	TEACHER	\$91,287.29	\$0.00
DIVOKY, PILAR	SENIOR MANAGER, MARKETING INTERNATIONAL PROGRAM	\$110,806.25	\$31,701.91
DIXON, MICHELLE	TEACHER	\$98,210.46	\$0.00
DODDS, KELLY	VICE-PRINCIPAL	\$97,863.70	\$0.00
DONLEVY, LEAH	TEACHER	\$88,265.58	\$0.00
DOYLE, DWAYNE	PRINCIPAL	\$142,908.49	\$1,182.91
DRESLER, RANDIE	TEACHER	\$94,281.74	\$0.00
DROUIN, BREANNE	TEACHER	\$81,060.18	\$0.00
DUERDEN, DANIEL	TEACHER	\$79,131.14	\$432.95
DUGGAN, CLARKE	TEACHER	\$94,630.20	\$0.00
DUNN, JACQUELINE	TEACHER	\$101,769.27	\$0.00
DUNN, SHANNON	TEACHER	\$82,242.07	\$0.00
DUNSTAN, DUANE	TEACHER	\$101,701.62	\$0.00
DURRANCE, DEBBIE	TEACHER	\$101,592.22	\$0.00
DUYNDAM, JEFFREY	PRINCIPAL	\$142,908.48	\$1,625.81
DUYNDAM, JESSA	TEACHER	\$101,728.52	\$0.00
DWYER, MITCHELL	TEACHER	\$81,488.99	\$0.00
DYCK, HEIDI	TEACHER	\$98,986.02	\$10.00
DZBIK, MALGORZATA	TEACHER	\$80,448.76	\$0.00
EBRAHIM, SHAMEEM	TEACHER	\$94,346.68	\$0.00
EBY, CAROL	TEACHER	\$92,579.87	\$0.00
EDGLEY, LEAH	TEACHER	\$92,461.53	\$0.00
EGGERT, PETRA	PRINCIPAL	\$139,199.79	\$286.11
EHKAMP, ALIZA	TEACHER	\$100,683.77	\$0.00
ELFORD, SARAH	VICE-PRINCIPAL	\$128,454.59	\$628.95
ELLIOT, MAYLYN	VICE-PRINCIPAL	\$104,932.55	\$38.65
ELLIOTT, KORRY	VICE-PRINCIPAL	\$118,833.72	\$0.00
ELLIOTT, LYNN	TEACHER	\$85,988.70	\$0.00
ELLISON, PETER	TEACHER	\$92,464.60	\$95.00
ELSDON, JOSHUA	TEACHER	\$103,384.27	\$18.73
EMERSON, DAVID	ASSISTANT MANAGER, BUILDING OPERATIONS	\$93,076.00	\$1,958.11
EMERSON, TERRY	PAINTER	\$75,583.60	\$100.00
EMES, MARNIE	TEACHER	\$97,396.96	\$0.00
EMMOND, NANCY	TEACHER	\$98,899.29	\$0.00
ENGELBRECHT, EDITH	TEACHER	\$99,211.50	\$0.00
EPP, GILLIAN	TEACHER	\$91,893.26	\$0.00
ERICKSON, CAROLINE	TEACHER	\$91,083.90	\$48.25
EVANCHIEW, TODD	TEACHER	\$101,699.49	\$54.40
EVANCIO, LAURISSA	TEACHER	\$100,659.67	\$1,080.97
EWALD, HELENA	TEACHER	\$101,685.08	\$0.00
EWART, PAMELA	TEACHER	\$101,112.91	\$0.00
FAHR, JENNIFER	VICE-PRINCIPAL	\$125,366.30	\$528.66
FALLAN, KAREN	TEACHER	\$101,627.31	\$0.00
FAST, RICHARD	TEACHER	\$101,592.65	\$593.85
FAWCETT, INGRID	PRINCIPAL	\$142,908.51	\$0.00
FEHR, VANESSA	TEACHER	\$84,625.91	\$0.00
FELLMAN, JULIA	VICE-PRINCIPAL	\$125,366.37	\$0.00
FERGUSON, BRUCE	TEACHER	\$103,410.33	\$0.00
FERRARELLI, DOMENIC	PROJECT MANAGER, FACILITIES	\$96,535.95	\$7,114.00
FERREIRA, PHILIP	TEACHER	\$94,419.69	\$374.65
FINLAYSON, ERIN	TEACHER	\$101,591.54	\$65.00
FISCHBACH, SHELLEY	TEACHER	\$99,307.09	\$0.00
FISCHER, ERIC	MANAGER, TRANSPORTATION & FLEET	\$120,472.96	\$274.60
FLAGG, JULIA	TEACHER	\$79,381.06	\$0.00
FLASH, JONATHON	TEACHER	\$77,398.52	\$0.00
FLATER, ALANA	TEACHER	\$97,237.44	\$0.00
FLETCHER, KENNETH	TEACHER	\$100,594.18	\$239.29
FOGELKLOU, TONY	TEACHER	\$103,755.64	\$282.00
FORAND, LUKE	TEACHER	\$84,120.37	\$0.00
FORSBERG, RAY	TEACHER	\$94,150.38	\$0.00



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

**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
FORSHAW, NICOLE	TEACHER	\$86,159.68	\$0.00
FORSYTH, ELAINE	TEACHER	\$99,307.12	\$0.00
FRAMPTON, AARON	TEACHER	\$103,383.81	\$1,468.17
FRANCESCHINI, DIANE	TEACHER	\$101,674.27	\$24.93
FRANKLIN, CHRISTOPHER	TEACHER	\$92,501.57	\$1,730.32
FRASER, ARCHIE	ASSISTANT MANAGER, NETWORK & COMMUNICATIONS	\$101,331.51	\$1,084.04
FRASER, GERRY	TEACHER	\$103,642.09	\$0.00
FRASER, HEIDI	TEACHER	\$77,888.36	\$0.00
FRASER, KAREN	TEACHER	\$77,411.14	\$0.00
FREIRE, KATHRYN	TEACHER	\$77,424.87	\$0.00
FRENCH, JULIA	TEACHER	\$81,880.27	\$0.00
FRENETTE, CARLYN	TEACHER	\$88,760.69	\$0.00
FRKETICH, ASHLEY	TEACHER	\$101,701.22	\$0.00
GAGE, BRYDEN	TEACHER	\$102,029.69	\$12.00
GAGNE, ANGIE	TEACHER	\$93,340.05	\$48.53
GALHON, SANJIV	VICE-PRINCIPAL	\$125,366.38	\$0.00
GALLOWAY, JAMIE	ALLIED SPECIALIST	\$87,068.76	\$885.72
GALLUPE, BROOKE	TEACHER	\$82,924.89	\$0.00
GALWAY, LISA	TEACHER	\$92,569.91	\$0.00
GAMMON, JASON	TEACHER	\$100,742.88	\$0.00
GANN, OONAGH	TEACHER	\$92,480.88	\$0.00
GARAT, MELINDA	TEACHER	\$99,227.38	\$0.00
GARCHA, DISHA	TEACHER	\$91,739.90	\$0.00
GARDNER, MARIE-CLAIRE	TEACHER	\$87,347.36	\$0.00
GARNER, DEBORAH	TEACHER	\$92,495.07	\$0.00
GARR, SARAH	PRINCIPAL	\$142,044.73	\$1,634.49
GARRAWAY, NICHELLE	TEACHER	\$84,742.04	\$0.00
GAUVREAU, CARMEN	PRINCIPAL	\$142,908.49	\$948.21
GEEHAN, JONATHAN	TEACHER	\$101,728.52	\$0.00
GENNAI, JULIE	TEACHER	\$78,927.46	\$0.00
GEOGHEGAN, ROBERT	TEACHER	\$92,557.58	\$0.00
GEORGESEN, NATHAN	TEACHER	\$103,355.83	\$0.00
GERBER, RAMY	VICE-PRINCIPAL	\$125,366.37	\$0.00
GERHARDT, MARK	TEACHER	\$101,728.57	\$31.57
GERHART, AMBER	TEACHER	\$92,495.68	\$0.00
GERMAN, SUSAN	TEACHER	\$92,096.77	\$0.00
GEUER, MARIA	TEACHER	\$94,968.38	\$0.00
GIASSON, GUY	TEACHER	\$92,480.96	\$0.00
GIBSON, HILARY	VICE-PRINCIPAL	\$101,574.52	\$0.00
GIBSON, MISHA	VICE-PRINCIPAL	\$97,780.31	\$0.00
GIESBRECHT, CARTER	PRINCIPAL	\$146,664.03	\$1,059.92
GILBERT, JOHN	TEACHER	\$103,150.97	\$0.00
GILLESPIE, JAQUELINE	TEACHER	\$76,613.10	\$38.85
GILMOUR, ERIN	TEACHER	\$97,685.08	\$20.00
GLEESON, BARBARA	TEACHER	\$99,780.92	\$0.00
GLOVER, BREANNE	TEACHER	\$101,728.56	\$1,321.16
GOLDER, MICHAEL	TEACHER	\$101,701.18	\$0.00
GOLDMAN, MARCI	TEACHER	\$82,031.62	\$0.00
GOOD, MARK	TEACHER	\$76,368.13	\$0.00
GOODE, SEAN	TEACHER	\$80,283.74	\$0.00
GORDON, MARY	TEACHER	\$92,599.56	\$0.00
GORDON, THOMAS	TEACHER	\$94,113.98	\$0.00
GORMAN, SEAN	TEACHER	\$82,988.07	\$0.00
GOUGH, HANNAH	TEACHER	\$99,344.03	\$0.00
GOULET, SARAH	TEACHER	\$92,619.32	\$0.00
GRAHAM, RICHARD	TEACHER	\$92,619.48	\$0.00
GRANGER, CARMELLE	TEACHER	\$88,568.81	\$46.40
GRANGER, CHRIS	TEACHER	\$92,579.89	\$0.00
GRANT, EDWIN	TEACHER	\$83,133.49	\$0.00
GRANT, HEATHER	TEACHER	\$92,555.11	\$0.00
GRANT, NICOLE	TEACHER	\$99,232.65	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

**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
GREEN, LISA	TEACHER	\$92,096.07	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$92,555.10	\$0.00
GREGSON, KRISTY	TEACHER	\$92,320.96	\$0.00
GREIG, ALEXANDER	TEACHER	\$79,403.45	\$0.00
GREW, CATHERINE	TEACHER	\$100,068.34	\$0.00
GREW, KEITH	TEACHER	\$104,404.38	\$0.00
GRINDER, MATTHEW	TEACHER	\$101,685.05	\$35.00
GRNOTTE, MEAGAN	TEACHER	\$101,582.25	\$0.00
GRNOTTE, ROBERT	TEACHER	\$75,864.23	\$38.85
GRONOW, PAUL	TEACHER	\$94,505.80	\$0.00
GROSVENOR, PETER	CARPENTER	\$77,863.81	\$1,008.83
GRUBB, MARGARET	TEACHER	\$101,576.48	\$0.00
GUIZZO, MARKO	TEACHER	\$94,225.84	\$0.00
GUNDERSON, ALLEN	TEACHER	\$92,197.68	\$0.00
GUTIERREZ, LUCAS	TEACHER	\$92,480.88	\$0.00
GUY, DANI	TEACHER	\$92,480.82	\$0.00
HAAGENSEN, MICHAEL	PAINTER	\$79,219.86	\$0.00
HAAS, KIMBERLEY	TEACHER	\$103,264.54	\$12.18
HABERL, LESLIE	TEACHER	\$85,533.37	\$0.00
HALL, LESLIE	TEACHER	\$101,592.75	\$0.00
HALLAM, SALLY	TEACHER	\$92,021.80	\$0.00
HALLETT, TODD	TEACHER	\$92,495.64	\$0.00
HALVERSON, PAMELA	DISTRICT ADMINISTRATOR, INCLUSIVE LEARNING	\$96,777.00	\$127.77
HAMILTON, GRAEME	TEACHER	\$101,700.47	\$0.00
HAMILTON, HAMISH	TEACHER	\$75,317.36	\$0.00
HANNA, JESSICA	TEACHER	\$81,248.11	\$0.00
HANNAH, BRITTANY	TEACHER	\$79,230.16	\$0.00
HANSEN, JAMES	PRINCIPAL	\$142,908.48	\$708.75
HARDIE, CHRISTINE	MANAGER, PAYROLL & BENEFITS	\$111,330.17	\$6,698.65
HARLEY, MITCHEL	TEACHER	\$101,347.73	\$14.96
HART, ANDREA	TEACHER	\$101,712.44	\$0.00
HARTE, CINDY	PRINCIPAL	\$142,908.52	\$1,048.94
HARTLEY, BRADLEY	TEACHER	\$92,595.03	\$0.00
HARTT, ARTEMIS	TEACHER	\$99,211.50	\$0.00
HARVEY, JENNIFER	TEACHER	\$92,594.71	\$0.00
HARVIE, LEEAN	TEACHER	\$99,133.26	\$18.36
HASLER, VICTORIA	TEACHER	\$101,685.06	\$0.00
HATAKEYAMA, RIEKO	ALLIED SPECIALIST	\$98,703.43	\$0.00
HAVELAAR, NORA	TEACHER	\$101,179.07	\$10.00
HAWES, JANE	TEACHER	\$77,951.40	\$4.50
HAYMES, CHRISTY	TEACHER	\$89,511.72	\$0.00
HAZELTON, RYAN	TEACHER	\$87,182.01	\$0.00
HEARSEY, BRIDGET	TEACHER	\$99,227.59	\$6.30
HEIM, MATTHEW	TEACHER	\$75,495.02	\$0.00
HEISLER, STEPHEN	TEACHER	\$104,635.36	\$0.00
HELM, AARON	TEACHER	\$92,623.13	\$0.00
HELMS, JULIE	TEACHER	\$76,620.78	\$0.00
HENDERSON, KEN	TEACHER	\$103,405.80	\$531.65
HENDY, JAMES	TEACHER	\$101,592.73	\$40.00
HENRY, EMMANUELLE	VICE-PRINCIPAL	\$118,688.13	\$0.00
HENRY, TASHA	TEACHER	\$101,500.62	\$0.00
HERBERT, SHERRILL	TEACHER	\$92,569.92	\$0.00
HERLAAR, ADRIAN	TEACHER	\$93,439.85	\$65.00
HERMANSON, ANDREA	TEACHER	\$101,181.22	\$0.00
HERPERGER, AMY	TEACHER	\$101,728.56	\$0.00
HIBBERT, KATHERINE	TEACHER	\$100,853.47	\$0.00
HIGGINBOTHAM, KAREN	VICE-PRINCIPAL	\$125,366.36	\$891.63
HIGGINS, LISA	TEACHER	\$92,594.74	\$73.50
HILL, JENNIFER	TEACHER	\$93,953.15	\$69.43
HINRICHSSEN, CHRISTOPHER	TEACHER	\$96,445.82	\$911.80
HINRICHSSEN, PATRICIA	TEACHER	\$92,579.87	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
HO, JENNIFER	TEACHER	\$102,250.80	\$0.00
HODGINS, HELENA	TEACHER	\$102,228.13	\$115.50
HODGSON, SARAH	TEACHER	\$80,098.64	\$0.00
HOEFER, ELISE	TEACHER	\$76,428.86	\$0.00
HOFFMAN, ALLYSON	VICE-PRINCIPAL	\$125,420.07	\$628.95
HOLMAN, AMBER	TEACHER	\$79,037.93	\$0.00
HOPE, GEORGINA	TEACHER	\$98,205.56	\$0.00
HORLOR, LINDSAY	TEACHER	\$103,150.09	\$51.61
HORTON, DEREK	TEACHER	\$101,610.68	\$791.14
HORTON, LAURA	TEACHER	\$99,133.44	\$766.39
HORTSING, TRISHA	TEACHER	\$98,411.91	\$0.00
HORWOOD, CHRISTINA	TEACHER	\$92,495.64	\$615.00
HOTCHKISS, KATHERINE	TEACHER	\$86,069.68	\$0.00
HOVIS, DAVID	DISTRICT PRINCIPAL, ENGLISH LANGUAGE LEARNERS & LEARNING TEA	\$150,561.40	\$1,222.44
HOWARD, RACHEL	ALLIED SPECIALIST	\$89,337.74	\$1,747.91
HOWE, CLAYTON	TEACHER	\$101,728.59	\$0.00
HOWLETT, CLAYTON	TEACHER	\$94,984.87	\$0.00
HOYT, JESSICA	TEACHER	\$79,210.26	\$0.00
HRABOWSKY, ALEXANDRA	TEACHER	\$77,205.66	\$134.55
HUDSON, AARON	TEACHER	\$92,480.92	\$0.00
HUGHES-O'FLYNN, THERESA	TEACHER	\$89,628.46	\$0.00
HUMENIUK, LAURI	TEACHER	\$103,133.65	\$0.00
HUMMEL, KIM	ALLIED SPECIALIST	\$78,961.21	\$1,465.25
HUMPHRIES, JEANNE	VICE-PRINCIPAL	\$122,113.79	\$300.00
HUNT, JANELLE	TEACHER	\$101,576.48	\$20.00
HUSTON, WENDY	TEACHER	\$101,701.36	\$0.00
HUYTER, ROSALYNE	TEACHER	\$99,225.63	\$126.61
HYLDIG, DEANNA	TEACHER	\$99,259.99	\$0.00
HYNDMAN, SEANNA	TEACHER	\$99,233.06	\$55.52
ING, MARIANNE	TEACHER	\$95,224.95	\$0.00
INGSTRUP, ROSS	TEACHER	\$100,317.09	\$0.00
INNES, SEAN	ELECTRICAL FOREPERSON	\$84,397.65	\$2,164.05
IRETON ROACH, MARJORIE	TEACHER	\$101,658.20	\$0.00
IRETON, CATHERINE	TEACHER	\$92,095.40	\$0.03
IRISH, WENDY	TEACHER	\$92,497.56	\$0.00
ISAAC, NORMAN	PAINTER	\$84,096.63	\$41.48
JACKLIN, NATHAN	TEACHER	\$90,656.61	\$38.85
JAMES, CAMERON	TEACHER	\$92,480.79	\$0.00
JAMES, HEIDI	TEACHER	\$101,576.47	\$0.00
JANTZ, MEGAN	TEACHER	\$85,417.75	\$1,792.36
JANZEN, BARRY	VICE-PRINCIPAL	\$86,966.75	\$0.00
JARDIM, ANDREA	TEACHER	\$97,691.48	\$0.00
JARDINE, DANIEL	TEACHER	\$92,480.79	\$46.40
JAY, CLAUDIA	TEACHER	\$77,870.51	\$0.00
JENKINS, CHRISTOPHER	TEACHER	\$103,743.62	\$5,860.14
JENKINS, KYLE	SYSTEMS ANALYST	\$94,607.76	\$723.65
JENSEN, LAURENCE	TEACHER	\$90,513.07	\$0.00
JENSEN, SELENA	TEACHER	\$101,685.08	\$0.00
JESSE, JOANNE	TEACHER	\$92,481.12	\$0.00
JODOIN, COLLEEN	TEACHER	\$92,480.84	\$0.00
JOHNS, TRACY	TEACHER	\$98,937.73	\$0.00
JOHNSON, AMANDA	VICE-PRINCIPAL	\$125,366.37	\$945.32
JOHNSON, BRETT	PRINCIPAL	\$142,908.50	\$837.78
JOHNSON, LINDSAY	DISTRICT VICE-PRINCIPAL, PATHWAYS & PARTNERSHIPS	\$128,721.93	\$2,007.49
JOHNSON, NEAL	TEACHER	\$92,577.54	\$55.48
JOHNSTON, CATHERINE	TEACHER	\$92,480.86	\$0.00
JOHNSTON, MEGAN	TEACHER	\$84,171.92	\$0.00
JOHNSTON, PETER	TEACHER	\$92,480.78	\$0.00
JOLLIFFE, PARKER	TEACHER	\$101,576.79	\$1,400.15
JONES, ALECIA	TEACHER	\$86,257.41	\$0.00
JONES, FIONA	TEACHER	\$99,807.59	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
JONES, TAMARA	TEACHER	\$105,348.38	\$0.00
JONG, LAUREN	TEACHER	\$101,090.32	\$18.52
JORGENSEN, READ	PRINCIPAL	\$97,542.48	\$192.45
JORY, MEGAN	TEACHER	\$101,073.64	\$0.00
JOST, SHANNON	TEACHER	\$87,318.11	\$51.61
KARIM, KASSAM	TEACHER	\$100,866.59	\$123.86
KARPES, KATRINKA	TEACHER	\$91,357.81	\$0.00
KEANE, HAYLEY	TEACHER	\$96,408.85	\$0.00
KELLY, JENNIFER	TEACHER	\$76,319.66	\$1,591.94
KELLY, MARY	TEACHER	\$82,217.99	\$0.00
KENNEDY, CALEB	TEACHER	\$92,373.92	\$0.00
KENNEDY, MELANIE	TEACHER	\$101,592.78	\$0.00
KENTEL, JEANNE	TEACHER	\$80,771.48	\$0.00
KERR, KATY	TEACHER	\$79,129.45	\$236.25
KHEARI, MOHADESSEH	TEACHER	\$91,886.40	\$0.00
KHOSLA, GAUTAM	PRINCIPAL	\$146,734.43	\$895.07
KHOSLA, SARAH	VICE-PRINCIPAL	\$129,548.16	\$2,769.88
KIDD, WENDY	TEACHER	\$101,592.98	\$0.00
KIERNAN, MICHAEL	TEACHER	\$101,685.10	\$0.00
KIMAK, MARY-LOU	TEACHER	\$75,834.30	\$0.00
KIND, CINDY	TEACHER	\$99,227.38	\$0.00
KING, ALYSON	TEACHER	\$92,496.55	\$0.00
KING, CLAIRE	TEACHER	\$101,576.49	\$0.00
KING, NORA	TEACHER	\$77,107.41	\$0.00
KINNEAR, MYA	TEACHER	\$93,521.11	\$520.72
KINNEAR, ROBERT	TEACHER	\$92,495.71	\$38.85
KIRK, JOELLEN	TEACHER	\$80,341.44	\$0.00
KIRZINGER, EMILY	VICE-PRINCIPAL	\$132,077.88	\$39.06
KITTMER, LISA	TEACHER	\$99,345.51	\$0.00
KIVELL, SIOBHAN	TEACHER	\$92,495.66	\$0.00
KLOETZER, NATASHA	TEACHER	\$83,901.39	\$0.00
KLOVANCE, MARY	TEACHER	\$78,779.98	\$0.00
KNAPIK, PAUL	WELDER 1	\$85,186.41	\$0.00
KOCH, SHAUNEEN	TEACHER	\$100,011.65	\$234.64
KOLEBA, JANE	TEACHER	\$101,593.09	\$0.00
KONING, BERNARD	TEACHER	\$99,291.26	\$8.32
KOSCIK, KIMBERLY	TEACHER	\$99,222.53	\$0.00
KOSH, JACKIE	TEACHER	\$101,701.29	\$0.00
KOUTOUGOS, CHRISTOPHER	VICE-PRINCIPAL	\$132,077.85	\$643.75
KRAWETZ, JEFFREY	CARPENTER	\$76,289.54	\$508.65
KREMLER, LARA	TEACHER	\$98,209.51	\$0.00
KUBICEK, TESSA	TEACHER	\$102,371.66	\$0.00
KUCHER, AMELITA	TEACHER	\$94,260.46	\$135.00
KUPIAK, HEATHER	TEACHER	\$75,379.75	\$0.00
KURTZ, MARIE	TEACHER	\$99,333.76	\$0.00
KUSHNIR, MEGHAN	TEACHER	\$100,029.80	\$51.61
LA PLANTE, ANGELA	TEACHER	\$82,220.55	\$0.00
LACY, DONALD	TEACHER	\$101,576.48	\$0.00
LAKE, JOANNA	TEACHER	\$78,511.77	\$0.00
LAKE, ROBERT	TEACHER	\$99,266.55	\$0.00
LAM, ROBIN	TEACHER	\$92,594.65	\$0.00
LAMOND, RAJBIR	TEACHER	\$97,746.18	\$6.30
LAMONT, CATHERINE	TEACHER	\$78,963.48	\$0.00
LAMPARD, REBECCA	TEACHER	\$76,449.22	\$0.00
LANSDELL, SEAN	TEACHER	\$81,137.57	\$591.54
LAROUCHE, DONNA	TEACHER	\$77,993.02	\$0.00
LAROUCHE, JEFF	CARPENTER	\$77,380.22	\$47.89
LATOUR, DANIELLE	TEACHER	\$79,406.15	\$38.85
LAU, GENNY	TEACHER	\$77,770.04	\$51.61
LAVELLE, JAMES	PLUMBER	\$78,577.96	\$0.00
LAWRIE, JOELLE	TEACHER	\$82,078.64	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

**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
LEAHY, CHRISTINA	TEACHER	\$88,420.15	\$0.00
LEBLOND, DONALD	TEACHER	\$98,302.22	\$0.00
LEDET, PAUL	VICE-PRINCIPAL	\$132,077.79	\$662.70
LEDUC, RHONDA	VICE-PRINCIPAL	\$122,104.49	\$75.46
LEE, JACOB	TEACHER	\$82,978.55	\$0.00
LEE, MICHELLE	TEACHER	\$98,735.22	\$0.00
LEE, WINNIE	TEACHER	\$98,034.66	\$1,596.66
LEESON, CHRISTOPHER	TEACHER	\$90,531.82	\$0.00
LELONDE, PAMELA	TEACHER	\$95,071.16	\$0.00
LEMON, ALEX	TEACHER	\$84,805.19	\$0.00
LENO, LAURA	TEACHER	\$92,594.69	\$0.00
LEROY, CLODAGH	ALLIED SPECIALIST	\$99,652.82	\$1,361.85
LESLIE, BRIAN	ENERGY MANAGER	\$94,694.42	\$1,640.44
LESLIE, JASON	TEACHER	\$94,192.44	\$0.00
LESOWSKI, KELSI	TEACHER	\$80,335.77	\$0.00
LEWIS, CHERIE	TEACHER	\$92,494.99	\$0.00
LIDDELL, RACHEL	TEACHER	\$101,598.79	\$0.00
LIENARD-BOISJOLI, BYRON	TEACHER	\$99,211.50	\$20.00
LILYHOLM, ROBERT	TEACHER	\$100,893.44	\$0.00
LIM, TERRENCE	TEACHER	\$80,789.49	\$0.00
LINDSAY, SHONA	TEACHER	\$101,576.49	\$214.70
LINDSETH, IAN	TEACHER	\$93,223.94	\$0.00
LINNELL, DEBORAH	TEACHER	\$92,480.81	\$0.00
LISTER, KATHRYN	TEACHER	\$87,393.76	\$0.00
LITSTER, REID	SENIOR MANAGER, MARKETING INTERNATIONAL PROGRAM	\$111,298.66	\$18,769.28
LOCKER, HEATHER	TEACHER	\$98,690.69	\$0.00
LOCKWOOD, PAULA	TEACHER	\$101,181.02	\$48.25
LONGENECKER, KIMBERLY	TEACHER	\$83,806.02	\$0.00
LONGEWAY, KRISTA	TEACHER	\$91,894.06	\$0.00
LOSCHIAVO, MARIKA	TEACHER	\$92,533.68	\$0.00
LOUCKS, SUSAN	TEACHER	\$77,545.86	\$0.00
LOUGHTON, JACQUELINE	TEACHER	\$101,846.28	\$0.00
LOUKES, JEFFREY	TEACHER	\$102,099.45	\$0.00
LUBINICH, CHRISTOPHER	TEACHER	\$93,398.27	\$0.00
LUKAT, NICOLE	TEACHER	\$81,436.78	\$825.80
LUND, LILA	TEACHER	\$83,294.05	\$0.00
LUNDGREN, KRISTEN	TEACHER	\$92,138.35	\$0.00
LUNT, FIONA	TEACHER	\$99,211.51	\$0.00
LUTES, KATIE	TEACHER	\$103,504.05	\$0.00
LUTNER, JULIE	ASSOCIATE SECRETARY-TREASURER	\$155,550.03	\$2,947.19
LYTH, MARKUS	TINSMITH	\$80,586.54	\$114.96
MACDONALD, GEOFFREY	VICE-PRINCIPAL	\$125,470.58	\$50.00
MACDONALD, MEAGHAN	TEACHER	\$81,646.99	\$31.57
MACINNIS, CHRISTIAN	TEACHER	\$102,667.23	\$0.00
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$146,734.43	\$0.00
MACKAY, ALYSSA	TEACHER	\$84,062.05	\$0.00
MACKENZIE, CAROLINE	TEACHER	\$92,594.70	\$0.00
MACLELLAN, LAURA	TEACHER	\$98,937.73	\$0.00
MACMASTER, MEGAN	ALLIED SPECIALIST	\$85,556.80	\$1,027.16
MADDERN, METTHEA	TEACHER	\$101,728.52	\$171.85
MAESTRELLO, JENNIFER	TEACHER	\$87,162.43	\$0.00
MAGEE, NESSIE	TEACHER	\$76,669.18	\$950.56
MAILHIOT, DALE	TEACHER	\$101,592.74	\$0.00
MALLET, DEIRDRE	TEACHER	\$97,142.20	\$0.00
MALLET, JOSEPH	TEACHER	\$90,726.89	\$65.00
MALLORY, DIANNE	TEACHER	\$101,673.70	\$0.00
MALLORY, DOUGLAS	TEACHER	\$103,062.50	\$0.00
MALOUGHNEY, ALISON	TEACHER	\$93,648.51	\$0.00
MANDERS, CAROLINE	EXECUTIVE ASSISTANT TO THE SUPERINTENDENT OF SCHOOLS	\$87,949.91	\$1,365.78
MANGAN, JOANNA	TEACHER	\$88,272.46	\$0.00
MANNING, PAULA	TEACHER	\$99,326.13	\$48.25

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

**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
MARCHI, JEFF	TEACHER	\$101,674.19	\$0.00
MARCZYK, LISA	TEACHER	\$79,729.69	\$0.00
MARGETTS, MARLA	PRINCIPAL	\$142,933.09	\$708.75
MARI, DANIEL	TEACHER	\$103,393.80	\$0.00
MARLEY, EMMA	VICE-PRINCIPAL	\$125,366.37	\$334.30
MARSH, SONJA	TEACHER	\$91,783.77	\$17.15
MARSHALL, TRESA	TEACHER	\$89,636.93	\$473.99
MARTA, LISA	TEACHER	\$99,211.50	\$0.00
MARTA, STEPHEN	TEACHER	\$99,211.49	\$0.00
MARTIN, JEANETTE	TEACHER	\$101,592.66	\$120.00
MARTIN, JENNIFER	TEACHER	\$101,674.43	\$104.00
MARTIN, MATTHEW	TEACHER	\$89,637.96	\$0.00
MARTINEZ, FERNANDO	CARPENTER	\$79,252.84	\$1,496.84
MARTINIUK, ADELE	TEACHER	\$79,463.96	\$0.00
MASINI, DAVID	TEACHER	\$92,551.76	\$0.00
MATHIAS, EMILY	TEACHER	\$97,010.41	\$0.00
MATHIS, JENNIFER	TEACHER	\$101,728.60	\$0.00
MATTE, SANDRA	TEACHER	\$101,592.28	\$0.00
MAURO, AMANDA	TEACHER	\$77,603.88	\$0.00
MAWHINNEY, MELISSA	TEACHER	\$101,727.15	\$6.42
MAWSON, CASEY	TEACHER	\$92,222.81	\$0.00
MAXWELL, AARON	PRINCIPAL	\$139,199.78	\$603.75
MAXWELL, HEATHER	TEACHER	\$80,662.63	\$0.00
MAXWELL, JACQUELINE	TEACHER	\$80,346.98	\$0.00
MAXWELL, KWYN	TEACHER	\$99,685.14	\$0.00
MAY, FIONA	TEACHER	\$101,727.10	\$0.00
MAY-POOLE, SARAH	TEACHER	\$89,121.57	\$0.00
MAZZA, MICHAEL	TEACHER	\$101,592.78	\$0.00
MCCARTNEY, SEAN	DISTRICT PRINCIPAL, INCLUSIVE LEARNING	\$150,561.40	\$1,186.45
MCCONCHIE, CHLOE	TEACHER	\$91,739.92	\$0.00
MCCOY, CONNOR	PRINCIPAL	\$142,908.48	\$0.00
MCCREESH, TIMOTHY	PRINCIPAL	\$134,466.91	\$2,083.20
MCDIARMID, JESSICA	TEACHER	\$94,137.96	\$0.00
MCDONALD, CHRIS	TEACHER	\$92,480.78	\$444.59
MCDONALD, JAMIE	CARPENTER	\$79,234.57	\$0.00
MCDONELL, RISA	TEACHER	\$86,277.62	\$0.00
MC GEE, JADE	CARPENTER	\$77,515.50	\$1,716.96
MC GEE, KATRINA	TEACHER	\$100,985.24	\$1,181.75
MCINTOSH, GWYNETH	TEACHER	\$105,071.81	\$0.00
MCKAY, MARTHA	TEACHER	\$98,702.42	\$146.39
MCKAY, PETER	TEACHER	\$88,995.36	\$2,271.10
MCKEACHIE, CAITLIN	TEACHER	\$91,795.80	\$0.00
MCKEAN, DANIEL	TEACHER	\$103,149.80	\$201.28
MCKEE, HEATHER	TEACHER	\$101,658.65	\$0.00
MCKEE, COLTON	TEACHER	\$91,795.93	\$250.00
MCKINSTRY, ASHLEY	TEACHER	\$78,437.92	\$0.00
MCLAREN, GRAHAM	TEACHER	\$103,472.74	\$391.49
MCLEAN, MARY	TEACHER	\$95,084.93	\$51.61
MCMASTER, ELIZABETH	PRINCIPAL	\$135,001.88	\$628.95
MCMILLAN, CATHY	TEACHER	\$90,208.80	\$0.00
MCMILLAN, DANNY	TEACHER	\$92,569.87	\$141.50
MCMORRAN, ANDREA	TEACHER	\$99,706.79	\$0.00
MCPHAIL, LISA	COMMUNICATIONS & COMMUNITY ENGAGEMENT MANAGER	\$84,717.77	\$2,064.77
MCRAE, SONYA	TEACHER	\$86,842.10	\$152.32
MCTAVISH-HAHN, LAURA	TEACHER	\$101,548.18	\$51.61
MEAD, KATHY	TEACHER	\$90,460.49	\$40.00
MEADOWS, ALLISON	TEACHER	\$92,161.08	\$0.00
MEILLEUR, MARGO	TEACHER	\$98,720.38	\$38.85
MEJRHIROU, NAIMA	TEACHER	\$84,233.04	\$0.00
MELDRUM, EDWARD	TEACHER	\$92,592.37	\$728.60
MELNYCHUK, JEFFREY	PLUMBER	\$79,799.47	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

**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
MENGUAL, ISABEL	TEACHER	\$95,613.93	\$65.00
MERCER, DANIELLE	VICE-PRINCIPAL	\$125,109.36	\$21.00
MERCIER, EDITH	TEACHER	\$80,320.72	\$0.00
MEREDITH, KELLI	TEACHER	\$79,810.31	\$0.00
MICHAEL, MORGANE	TEACHER	\$90,716.39	\$0.00
MILLER, GABRIEL	CARPENTER	\$80,712.10	\$0.00
MILLER, KORINA	TEACHER	\$81,025.75	\$0.00
MILLER, SHANNON	TEACHER	\$95,734.79	\$0.00
MILLIKEN, EMMA	TEACHER	\$83,370.66	\$1,687.54
MILLS-MACNICOL, KAREN	TEACHER	\$89,927.37	\$0.00
MITCHELL, GORDON	PRINCIPAL	\$150,561.40	\$1,478.78
MITCHELL, JOANNE	ALLIED SPECIALIST	\$98,678.17	\$2,866.66
MITCHELL, NATALIA	TEACHER	\$92,495.70	\$51.61
MIX, LAURA	TEACHER	\$83,421.50	\$0.00
MLINAR, IVE	ELECTRICIAN	\$81,180.40	\$1,208.78
MOONLIGHT, DAVID	TEACHER	\$101,728.56	\$10.00
MOORE, ALISSA	VICE-PRINCIPAL	\$128,721.94	\$3,332.93
MOORE, AUDREY	TEACHER	\$101,701.30	\$0.00
MOORE, JESSIE	DISTRICT VICE-PRINCIPAL, LEARNING TEAM	\$130,062.07	\$2,995.49
MOORE, MARY	TEACHER	\$101,000.02	\$0.00
MOORE, MONIQUE	TEACHER	\$92,480.85	\$3,617.26
MOORE, WILLIAM	TEACHER	\$103,287.11	\$0.00
MOORES, JENNA	TEACHER	\$86,182.93	\$0.00
MORA, JENNIFER	TEACHER	\$99,429.40	\$51.61
MOREAU, HEATHER	TEACHER	\$92,594.91	\$0.00
MOREAU, JILL-MARIE	TEACHER	\$77,101.26	\$81.60
MOREAU, JOYCE	TEACHER	\$101,592.48	\$0.00
MOREAU, LEAH	PRINCIPAL	\$150,561.39	\$337.70
MORRIS, KIM	SECRETARY-TREASURER	\$77,468.22	\$3,111.82
MORRIS, MICHAEL	TEACHER	\$105,219.62	\$0.00
MORRISON, JEAN	TEACHER	\$102,590.65	\$230.01
MORRISON, MARK	TEACHER	\$88,749.92	\$0.00
MORRISON, STEVEN	TEACHER	\$87,925.71	\$0.00
MORSON, MICHELLE	TEACHER	\$101,712.37	\$0.00
MORTON, ALYSSA	ALLIED SPECIALIST	\$75,689.09	\$9,309.14
MOSTYN, KATHLEEN	TEACHER	\$101,685.07	\$0.00
MUCCIARELLI, VALERIE	TEACHER	\$80,938.83	\$0.00
MUELLER, ANDREA	TEACHER	\$101,576.45	\$0.00
MULLEN, CLARE	TEACHER	\$92,495.74	\$0.00
MULVIHILL, LISA	TEACHER	\$85,358.53	\$66.44
MUNRO, NATALIE	TEACHER	\$90,566.90	\$0.00
MUNSON, JENNIFER	TEACHER	\$81,278.93	\$0.00
MURPHY, TIM	PRINCIPAL	\$142,908.51	\$3.64
MURRAY, CAROLINE	TEACHER	\$90,947.30	\$0.00
MURRAY, CHRISTIAN	TEACHER	\$101,592.75	\$0.00
MURRAY, PAMELA	TEACHER	\$101,695.65	\$46.40
MYHRE, SONJA	TEACHER	\$101,728.89	\$66.42
MYLES, SUNNY	TEACHER	\$90,082.02	\$38.85
MYTTENAR, MELINDA	TEACHER	\$101,071.01	\$0.00
NAST, RYAN	TEACHER	\$100,685.20	\$0.00
NAUGHTON, NADINE	PRINCIPAL	\$142,908.48	\$3,041.62
NAULT, LAURA	TEACHER	\$101,592.73	\$0.00
NEAL, BRYAN	TEACHER	\$98,763.72	\$687.55
NEISER, KYLIE	TEACHER	\$78,477.43	\$0.00
NELSON, CATHARINE	TEACHER	\$92,495.20	\$38.85
NEUDORF, SHERRI	TEACHER	\$92,495.67	\$0.00
NEUFELD, KAITLIN	TEACHER	\$89,095.77	\$0.00
NEVES, COLLEEN	TEACHER	\$92,021.20	\$0.00
NEVILLE, RANDY	TEACHER	\$101,579.70	\$0.00
NEWELL, DAVID	TEACHER	\$91,094.55	\$50.00
NEWMAN-BENNETT, MICHELLE	TEACHER	\$101,592.59	\$9.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
NEX, CARLENE	TEACHER	\$93,620.70	\$0.00
NG, CHRISTINA	TEACHER	\$91,447.13	\$0.00
NGUYEN, KIRA	TEACHER	\$101,721.62	\$0.00
NICKERSON, CAREY	VICE-PRINCIPAL	\$115,421.69	\$1,064.94
NICOLSON, JOANNE	TEACHER	\$92,569.96	\$0.00
NIEMI, SHELLY	DIRECTOR, INDIGENOUS EDUCATION	\$158,063.80	\$22,630.77
NIGH, CHERYL	TEACHER	\$104,970.90	\$666.55
NOLAN, JAIME	TEACHER	\$93,525.80	\$0.00
NORDSTROM, MARIA	TEACHER	\$101,700.54	\$47.11
NORRIS, AARON	PRINCIPAL	\$146,857.24	\$76.72
NORTH, STEVEN	TEACHER	\$79,214.29	\$0.00
NORTON, DERRICK	TEACHER	\$83,688.29	\$0.00
NUGENT, JOY	TEACHER	\$101,295.77	\$15.00
NYHAN, KELLY	TEACHER	\$92,569.58	\$0.00
O'CONNOR, BRENNAN	PRINCIPAL	\$142,908.48	\$3,406.38
O'CONNOR, KATHERINE	TEACHER	\$81,614.12	\$33.32
O'CONNOR, KYLA	TEACHER	\$99,227.50	\$0.00
OHL, JENNY	VICE-PRINCIPAL	\$103,851.18	\$14.68
OHL, PHILIP	VICE-PRINCIPAL	\$132,113.88	\$685.12
O'KEEFE, MARCY	TEACHER	\$92,495.13	\$0.00
O'KEEFE, CHRISTINA	TEACHER	\$75,989.48	\$0.00
OLYNYK, NICOLE	TEACHER	\$75,486.29	\$0.00
O'MALLEY, KATHLEEN	TEACHER	\$101,592.45	\$0.00
ONUMA, JODY	TEACHER	\$101,712.36	\$0.00
ORAAS, KAREN	TEACHER	\$95,973.32	\$0.00
O'REILLY, TAMARA	TEACHER	\$102,577.17	\$12.65
ORME, GEOFFREY	TEACHER	\$101,685.10	\$33.32
O'RYAN, JENNIFER	TEACHER	\$101,592.73	\$0.00
OSTAPOVICH, BRIAN	CARPENTER	\$81,236.03	\$211.93
O'SULLIVAN, SHERRI	TEACHER	\$84,255.67	\$0.00
OTOUPAL, SARAH	TEACHER	\$82,893.22	\$0.00
OTTENBREIT, RACHEL	TEACHER	\$78,569.58	\$66.42
OTTENBREIT, SUSAN	PRINCIPAL	\$139,504.88	\$0.00
OWEN, JASON	TEACHER	\$92,479.40	\$49.92
OWEN, LISA	TEACHER	\$98,006.74	\$0.00
PAGNOTTA, DYLAN	TEACHER	\$77,418.92	\$0.00
PALERMO, LENA	TEACHER	\$44,292.32	\$0.00
PANTALEO, PAUL	TEACHER	\$101,694.05	\$66.44
PARIS, JOSEE	PRINCIPAL	\$142,908.50	\$603.75
PARKER, AARON	PRINCIPAL	\$150,561.40	\$798.89
PARKER, CHRISTOPHER	TEACHER	\$92,495.69	\$0.00
PARLEE, JENNIFER	TEACHER	\$91,361.27	\$0.00
PARMAR, HERVINDER	DIRECTOR OF FINANCE, BUDGETS & FINANCIAL REPORTING	\$125,434.20	\$2,019.87
PARRY, MEGAN	TEACHER	\$85,683.65	\$0.00
PASK, SHANE	TEACHER	\$82,167.32	\$0.00
PATEL, REEMA	TEACHER	\$77,002.01	\$0.00
PATTERSON, CHRISTINE	VICE-PRINCIPAL	\$125,366.37	\$0.00
PAULSON, SARAH	TEACHER	\$99,630.96	\$51.61
PEATY, MARK	MANAGER, MINOR CAPITAL	\$114,272.91	\$2,194.04
PEDDIE, MEGAN	TEACHER	\$101,712.37	\$12.65
PEDLOW, LINDSAY	TEACHER	\$92,814.29	\$0.00
PEEREBOOM, DARIEN	TEACHER	\$75,766.00	\$0.00
PELLETIER, CHRISTINA	VICE-PRINCIPAL	\$130,406.43	\$2,052.64
PENNER, KURT	TEACHER	\$82,146.31	\$0.00
PENTY, ROSALIND	TEACHER	\$99,211.49	\$0.00
PERCIVAL, MICAH	TEACHER	\$77,535.07	\$0.00
PERRY, NAOMI	TEACHER	\$99,818.07	\$129.72
PETERS, PENNY-JANE	TEACHER	\$80,277.00	\$0.00
PETERSON, ALISON	TEACHER	\$101,204.47	\$0.00
PETERSON, KRISTINE	TEACHER	\$101,691.36	\$7,998.81
PETERSON, SUSANNA	TEACHER	\$77,987.25	\$0.00



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
PETLEY-JONES, JACK	TEACHER	\$96,125.69	\$0.00
PETRINI, GILLIAN	TEACHER	\$83,308.61	\$0.00
PETROPOULOS, JENNY	TEACHER	\$92,603.40	\$0.00
PETROVIC, SHANNON	TEACHER	\$92,579.83	\$0.00
PETTIT, JAMES	PLUMBER	\$79,997.02	\$151.20
PHILIP, ANTHONY	ELECTRICAL FOREPERSON	\$94,694.86	\$498.68
PHILLIPS, ERIK	CARPENTER	\$79,474.73	\$1,688.10
PHILLIPS, JODI	TEACHER	\$101,701.18	\$0.00
PHILLIPS, MATTHEW	TEACHER	\$85,331.98	\$65.00
PIASENTIN, CHANTELE	TEACHER	\$79,248.79	\$31.57
PICK, RENEE	PRINCIPAL	\$142,908.54	\$1,320.03
PIERIK, TINA	PRINCIPAL	\$147,039.69	\$651.01
PIGGOTT, CAROLINE	TEACHER	\$92,497.03	\$0.00
PILLAY, KOGIE	TEACHER	\$92,569.01	\$0.00
PIRRITANO, MICHAEL	DEVELOPER/BUSINESS ANALYST	\$104,943.97	\$0.00
PITE, AARON	TEACHER	\$101,685.09	\$0.00
PITRE, GREGORY	TEACHER	\$100,346.09	\$108.80
PITRE, PHILLIP	VICE-PRINCIPAL	\$132,078.00	\$8.74
PLEDGER, MELISSA	OCCUPATIONAL HEALTH & SAFETY ADVISOR	\$87,567.70	\$129.15
POHL, BRENDA	TEACHER	\$101,736.00	\$405.04
POIRIER, TIFFANY	TEACHER	\$100,670.65	\$0.00
POLSON, AMY	VICE-PRINCIPAL	\$125,366.33	\$834.28
PONCHET, THIERRY	TEACHER	\$88,813.97	\$0.00
PORTER, ERIN	TEACHER	\$100,920.20	\$0.00
PORTER, LINDSAY	TEACHER	\$98,870.81	\$0.00
POULAIN, LOUIS	TEACHER	\$92,569.39	\$0.00
POULIN, HELENE	TEACHER	\$94,002.27	\$0.00
POWELL, LORRAINE	TEACHER	\$97,476.73	\$95.09
POWELL, SEAN	DISTRICT PRINCIPAL, LANGUAGES & MULTICULTURALISM	\$150,561.40	\$2,741.23
POY, GREGORY	TEACHER	\$103,094.90	\$0.00
PRATT, ROSANNE	TEACHER	\$99,227.34	\$0.00
PRESTON, JOYCE	TEACHER	\$100,550.64	\$57.25
PRESTON, KRISTINA	TEACHER	\$86,765.15	\$0.00
PRETTY, BRETT	TEACHER	\$99,211.47	\$0.00
PRICE, STEVEN	TEACHER	\$104,471.61	\$180.87
PROCTOR, SAUL	TEACHER	\$85,135.94	\$0.00
PRUNKL, KERRI	TEACHER	\$89,275.53	\$0.00
PSAILA, KEITH	TEACHER	\$92,569.98	\$0.00
PSAILA, LYNDA	TEACHER	\$94,252.38	\$0.00
PUCKETT, MELISSA	TEACHER	\$102,041.04	\$0.00
PUGH, ALISON	TEACHER	\$101,531.53	\$50.90
PULLAN, MILA	TEACHER	\$101,164.27	\$0.00
PURNELL, CHRISTOPHER	TEACHER	\$99,369.16	\$0.00
QUAST, BRADY	TEACHER	\$104,030.85	\$0.00
QUAST, JEREMY	TEACHER	\$112,006.81	\$0.00
QUAST, VANESSA	TEACHER	\$103,395.12	\$0.00
QUINN, KERRY	TEACHER	\$87,261.11	\$0.00
RACANSKY, KELSEY	TEACHER	\$94,263.40	\$38.85
RAK, MICHAEL	TEACHER	\$89,637.14	\$0.00
RANKIN, TRACY	TEACHER	\$83,017.34	\$0.00
RAWSON, DENVER	TEACHER	\$90,762.24	\$0.00
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$103,133.64	\$0.00
REED, DARREN	GROUND'S FOREPERSON	\$85,798.16	\$2,208.14
REED, REBECCA	TEACHER	\$76,547.54	\$0.00
REID, DEANNA	TEACHER	\$93,208.70	\$92.88
REID, JOHN	TEACHER	\$92,600.40	\$0.00
REID, KARI	TEACHER	\$101,071.54	\$0.00
REID, MICHELLE	TEACHER	\$99,377.81	\$0.00
REINTJES, MIKKI	TEACHER	\$101,576.47	\$0.00
RELF, JANA	PRINCIPAL	\$142,908.48	\$1,020.28
REMPEL, SUSAN	TEACHER	\$101,674.38	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
RENYARD, TAMMY	DISTRICT PRINCIPAL, LEARNING TEAM	\$125,371.84	\$2,665.34
RESIDE, SARA	TEACHER	\$101,576.51	\$0.00
RESELL, DAGMAR	TEACHER	\$99,242.89	\$0.00
REYNOLDS, SEAN	TEACHER	\$101,701.45	\$20.00
RHODES, LEWIS	TEACHER	\$77,787.99	\$0.00
RICHARDSON, BETH	VICE-PRINCIPAL	\$125,471.80	\$1,673.70
RICHARDSON, JULIE	TEACHER	\$79,067.75	\$0.00
RIMEK, JANINE	TEACHER	\$92,495.87	\$0.00
ROBERTS, LEILANI	TEACHER	\$92,594.06	\$0.00
ROBERTS, VICKI	PRINCIPAL	\$138,523.90	\$1,964.88
ROBERTSON, JESSICA	TEACHER	\$94,314.08	\$51.61
ROBERTSON, LAURA	TEACHER	\$82,827.53	\$0.00
ROBINSON, AXEL	TEACHER	\$92,307.88	\$0.00
ROBINSON, NATALIE	TEACHER	\$78,426.33	\$0.00
ROBINSON, TRISH	TEACHER	\$101,592.91	\$0.00
ROCKWELL, ADRIA	TEACHER	\$86,446.12	\$0.00
RODIER, LYNNEA	TEACHER	\$83,935.30	\$0.00
RODMAN, DESMOND	PAINTER FOREPERSON	\$80,166.34	\$125.00
ROLSTON, CHERYL	VICE-PRINCIPAL	\$125,366.52	\$611.55
ROMPHF, CINDY	TEACHER	\$67,013.78	\$0.00
ROMPHF, JONATHAN	TEACHER	\$78,580.37	\$0.00
ROSENBERG, PETER	TEACHER	\$92,495.80	\$0.00
ROSS, BEVERLEY	TEACHER	\$92,480.80	\$0.00
ROSS, DARLENE	TEACHER	\$101,592.73	\$0.00
ROSS, JEREMY	TEACHER	\$92,587.18	\$0.00
ROSS, PADDY	TEACHER	\$92,495.71	\$0.00
ROSS, TANYA	TEACHER	\$103,702.12	\$312.22
ROTKIN, LISA	TEACHER	\$85,034.52	\$0.00
ROUECHE, ROBERT	ELECTRICIAN	\$80,235.68	\$1,039.50
ROUX, FRANCOISE	TEACHER	\$101,665.32	\$0.00
ROY, MATTHEW	TEACHER	\$88,926.77	\$0.00
RUD, LANA	TEACHER	\$92,495.93	\$65.00
RUDMAN, NICK	CARPENTER FOREPERSON	\$86,342.45	\$474.77
RUFFOLO, LIANA	TEACHER	\$99,392.31	\$0.00
RUMBLE, SEAN	TEACHER	\$77,204.98	\$0.00
RUMBOLT, SACHA	TEACHER	\$82,190.70	\$0.00
RUSS, PAM	ALLIED SPECIALIST	\$80,971.85	\$737.45
RUSSELL, HILARY	NETWORK SYSTEMS COORDINATOR	\$81,824.02	\$2,658.16
RUTHERFORD, SCOTT	TEACHER	\$100,655.76	\$134.55
SAKIYAMA, DALE	TEACHER	\$103,195.24	\$0.00
SALOMONS, MICHELLE	TEACHER	\$81,494.80	\$0.00
SALVATI, SUSAN	TEACHER	\$87,801.81	\$0.00
SAMUELSON, SCOTT	TEACHER	\$101,970.95	\$20.00
SANBORN, ANDREA	TEACHER	\$94,247.86	\$0.00
SANCHEZ, ANGELA	TEACHER	\$92,594.20	\$24.93
SANDERSON, CINDY	PRINCIPAL	\$142,908.52	\$25.02
SANSCHAGRIN, JENNIFER	TEACHER	\$96,653.58	\$0.00
SAPSFORD, BARBARA	VICE-PRINCIPAL	\$125,366.39	\$0.00
SAXBY, LEANNE	TEACHER	\$95,751.35	\$20.00
SCALAPINO, LISA	ALLIED SPECIALIST	\$101,606.99	\$466.59
SCHAEFER, JEFFREY	TEACHER	\$101,177.19	\$10.00
SCHIPPERS, MARK	TEACHER	\$101,685.10	\$38.85
SCHLAPPNER, CARRIE	PRINCIPAL	\$139,199.79	\$0.00
SCHNEIDER, JONATHAN	TEACHER	\$101,701.31	\$238.00
SCHROEDER, TODD	TEACHER	\$93,309.12	\$0.00
SCHURING, MEGAN	TEACHER	\$94,277.17	\$0.00
SCHWAB, CLARK	TEACHER	\$101,673.99	\$0.00
SCHWARZ, LOUISE	TEACHER	\$92,594.72	\$0.00
SCHWARZ, RENE	TEACHER	\$101,674.43	\$0.00
SCIGLIANO, FRANK	TEACHER	\$99,210.28	\$0.00
SCOTT, JENNIFER	VICE-PRINCIPAL	\$128,721.90	\$748.54

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$92,495.80	\$0.00
SEABERG, MICHA	VICE-PRINCIPAL	\$128,721.91	\$0.00
SEABERG, VICKY	TEACHER	\$103,248.14	\$46.26
SEFTON, JAY	TEACHER	\$75,349.39	\$0.00
SENESE, JANE	TEACHER	\$91,534.04	\$0.00
SHALANSKY, PAUL	PAINTER	\$78,071.22	\$125.00
SHARP, DEANNE	TEACHER	\$101,576.48	\$0.00
SHAW, LISA	TEACHER	\$92,488.49	\$0.00
SHEMILT, SUSAN	TEACHER	\$92,480.88	\$0.00
SHERINGTON, JENNIFER	TEACHER	\$99,211.49	\$0.00
SHERSTOBITOFF, TAMMY	DISTRICT PRINCIPAL, HUMAN RESOURCES	\$150,561.40	\$5,777.46
SHI, ZIHAN	SENIOR MANAGER, MARKETING INTERNATIONAL PROGRAM	\$111,648.01	\$19,464.00
SHIRES, ANDREW	TEACHER	\$92,480.80	\$0.00
SHLAKOFF, LYNN	TEACHER	\$93,302.18	\$39.06
SHOLINDER, KIMBERLY	TEACHER	\$90,651.91	\$0.00
SHONKI, KARMDDEEP	TEACHER	\$86,560.80	\$0.00
SHORTREED, DAVID	VICE-PRINCIPAL	\$128,721.92	\$93.45
SHORTT, CHARMAINE	ACTING DISTRICT PRINCIPAL, EARLY YEARS AND CHILD CARE	\$141,243.65	\$182.89
SHOWERS, SONDR	TEACHER	\$90,919.87	\$0.00
SHRUBSOLE, DEREK	TEACHER	\$100,136.18	\$135.00
SHULTZ, ACIA	TEACHER	\$87,504.83	\$1,896.90
SHUM, ANNIE	TEACHER	\$93,808.70	\$0.00
SHYPITKA, BRENDA	TEACHER	\$92,565.43	\$0.00
SIMONS, KAILEIGH	TEACHER	\$84,142.98	\$0.00
SIMONSON, ERIC	TEACHER	\$101,576.47	\$0.00
SIMPSON, CORRINA	TEACHER	\$101,592.74	\$0.00
SINCLAIR, MICHAEL	CARPENTER	\$75,474.36	\$0.00
SINGH, TANIA	VICE-PRINCIPAL	\$122,708.77	\$474.93
SIRDINSKI, SUZANNE	TEACHER	\$101,576.43	\$0.00
SITAR, ISTVAN	TEACHER	\$103,262.13	\$0.00
SIVERTSON, GREG	TEACHER	\$101,592.93	\$0.00
SKINNER, ANDREA	TEACHER	\$101,685.06	\$0.00
SKWAROK, JAMES	TEACHER	\$101,685.09	\$0.00
SLOBODA, STEFANIE	VICE-PRINCIPAL	\$91,039.93	\$0.00
SMALL, JENNIFER	TEACHER	\$93,903.68	\$237.75
SMART, KIMBERLEE	TEACHER	\$99,227.34	\$0.00
SMIRNJAK, JOSEPH	ROOFER	\$78,812.24	\$744.52
SMITH, ALLISON	TEACHER	\$79,105.25	\$0.00
SMITH, CHRISTINE	TEACHER	\$103,356.66	\$410.68
SMITH, JOLENE	TEACHER	\$100,921.75	\$38.85
SMITH, PAUL	TEACHER	\$89,555.68	\$0.00
SMITH, SANDY	VICE-PRINCIPAL	\$118,682.32	\$0.00
SMITH, SUSAN	TEACHER	\$99,317.93	\$139.80
SNOW, JOANNA	PRINCIPAL	\$142,908.48	\$628.95
SOMERS, EDWARD	TEACHER	\$103,616.95	\$3,626.79
SOMMERFELD, CHRISTINA	TEACHER	\$77,003.22	\$0.00
SORENSEN, JODI	TEACHER	\$101,592.72	\$0.00
SPAHAN, FRANCINE	TEACHER	\$84,298.06	\$0.00
SPARROW, DENISE	TEACHER	\$92,495.65	\$0.00
SPELLER, RACHEL	TEACHER	\$99,326.97	\$0.00
SPICER, KEVIN	TEACHER	\$101,700.84	\$21.45
SPICER, STEPHANIE	TEACHER	\$101,609.41	\$0.00
SPIES, JANE	TEACHER	\$92,610.19	\$0.00
SPRAY, TIM	TEACHER	\$103,134.17	\$0.00
SRAN, STEVE	TEACHER	\$85,690.93	\$0.00
STAPPLETON, AMANDA	TEACHER	\$75,921.11	\$0.00
STAR, MICHAEL	TEACHER	\$109,539.43	\$0.00
ST-ARNAUD, GABRIELLE	TEACHER	\$85,202.01	\$0.00
STEAD, NICOLE	TEACHER	\$99,227.59	\$0.00
STEEVES, NICOLE	TEACHER	\$101,069.21	\$0.00
STEVENS, MANDY	TEACHER	\$101,701.31	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
STEVENS, RYAN	TEACHER	\$99,227.37	\$0.00
STEVENS, SHELLEY	TEACHER	\$96,644.68	\$0.00
STEVENSON, JOHN	PLUMBER	\$78,055.70	\$0.00
STEVENSON, PAUL	VICE-PRINCIPAL	\$128,989.48	\$14.00
STEVENSON, RYAN	TEACHER	\$91,448.16	\$0.00
STEWART, AMBER	TEACHER	\$91,860.90	\$0.00
STEWART, CAITLIN	TEACHER	\$87,893.89	\$0.00
STONNELL, BRIAN	CARPENTER	\$79,071.10	\$1,962.09
STRATFORD, KATHY	TEACHER	\$84,914.13	\$0.00
STRIDE, KATRINA	SECRETARY-TREASURER	\$183,992.76	\$6,661.83
STRONG, NICOLE	TEACHER	\$101,701.31	\$0.00
SUMNER, JOHN	TEACHER	\$83,413.99	\$819.84
SUNDHER, SANJAI	TEACHER	\$101,635.24	\$0.00
SVENSON, WENDY	TEACHER	\$85,672.49	\$150.00
SWAN, LINDSAY	PRINCIPAL	\$135,776.46	\$69.18
TAGGART, AMY	TEACHER	\$99,317.86	\$90.00
TAGGART, ROXANNE	TEACHER	\$103,133.62	\$0.00
TAGHAOUSSI, MARC	TEACHER	\$99,333.25	\$0.00
TAIT, SARAH	TEACHER	\$89,354.62	\$0.00
TAYLOR, BARBARA	VICE-PRINCIPAL	\$93,889.82	\$20.00
TAYLOR, CARRIE	TEACHER	\$99,317.92	\$0.00
TAYLOR, LISA	TEACHER	\$98,937.64	\$0.00
TAYLOR, JUSTIN	MANAGER, BUILDING MAINTENANCE	\$121,024.01	\$698.88
TEBO, CHELSEA	TEACHER	\$75,212.73	\$0.00
TEMMELE, LAUREL	TEACHER	\$77,806.99	\$0.00
TENCH, EMILY	TEACHER	\$84,643.11	\$0.00
TESSEMAKER, JOCELYN	TEACHER	\$92,495.69	\$43.76
TEVAARWERK, KATHERINE	TEACHER	\$101,593.34	\$0.00
THATCHER, GORDON	TEACHER	\$100,893.42	\$0.00
THEIM, SUSAN	TEACHER	\$92,495.15	\$20.00
THISTLE, WILLIAM	TEACHER	\$92,624.72	\$0.00
THOMAS, LARA	TEACHER	\$82,015.29	\$0.00
THOMAS, SCOTT	PRINCIPAL	\$142,908.49	\$0.00
THOMAS-BOOTH, ERICA	TEACHER	\$99,211.53	\$20.00
THOMPSON, DONNA	PRINCIPAL	\$150,561.40	\$1,523.13
THOMPSON, KATE	TEACHER	\$83,318.31	\$0.00
THOMPSON, MIKE	TEACHER	\$99,059.96	\$73.00
THOMPSON, LAUREN	TEACHER	\$81,002.45	\$0.00
THOMPSON, THOMAS	PRINCIPAL	\$139,920.93	\$20.00
THORNBER, SARAH	TEACHER	\$105,388.71	\$10.00
THORNTON, KEELY	TEACHER	\$100,509.80	\$75.06
THURBIDE, CAMERON	TEACHER	\$92,569.97	\$0.00
TIMMERMAN, TANYA	TEACHER	\$92,495.70	\$0.00
TIRINGER, KATHERINE	TEACHER	\$92,619.29	\$0.00
TISSARI, JANET	TEACHER	\$99,227.60	\$0.00
TOMPKINS, MARYLOU	TEACHER	\$101,592.73	\$5.09
TOPIC, WINIFRED	TEACHER	\$78,535.84	\$0.00
TOSZAK, ROBIN	TEACHER	\$101,730.10	\$0.00
TOYE-WATSON, JADE	TEACHER	\$79,696.12	\$0.00
TRAN, JACK	TEACHER	\$91,533.33	\$0.00
TRAN, STEPHANE	TEACHER	\$103,364.00	\$0.00
TRAVERSE, CAMILLE	ALLIED SPECIALIST	\$83,258.38	\$6,538.40
TRAYNOR, JANELLE	TEACHER	\$101,576.49	\$0.00
TREBLE, JENNIFER	TEACHER	\$101,699.55	\$0.00
TRENCHARD, LEANN	TEACHER	\$101,674.44	\$0.00
TRERICE, DYLAN	TEACHER	\$80,937.41	\$11.01
TRINH, AI LINH	TEACHER	\$101,592.74	\$0.00
TROFIMUK, MARYANNE	PRINCIPAL	\$146,734.43	\$1,795.43
TRUMPY, CHRISTINA	TEACHER	\$86,969.89	\$0.00
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERNATIONAL EDUCATION	\$141,443.74	\$25,561.49
TURCOTTE, JULIEN	TEACHER	\$83,508.08	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
TURNER, BENJAMIN	TEACHER	\$90,110.84	\$812.40
TURNER, EDWARD	ELECTRICIAN	\$77,519.36	\$2,982.19
TYMOSHUK, VICTOR	TEACHER	\$92,480.85	\$0.00
TYRRELL, RACHELLE	TEACHER	\$99,210.33	\$0.00
UGLJAR, LAUREN	TEACHER	\$85,324.93	\$0.00
UNDERWOOD, ALEXIS	TEACHER	\$90,660.49	\$38.85
VAIR, JAMES	DIRECTOR, HUMAN RESOURCES	\$166,379.46	\$4,388.72
VALIKOSKI, ANN	TEACHER	\$79,023.91	\$0.00
VAN CAMPEN, NICOLE	TEACHER	\$77,433.49	\$0.00
VAN HECKE, JUSTIN	CARPENTER	\$77,423.54	\$0.00
VAN MOLL, ERIC	TEACHER	\$92,604.48	\$0.00
VAN TINE, BART	TEACHER	\$83,226.20	\$625.00
VANAKKER, MARK	TEACHER	\$92,594.85	\$0.00
VARGAS, DAVID	TEACHER	\$92,480.81	\$0.00
VERHAGEN, MICHAEL	TEACHER	\$96,936.99	\$1,725.74
VERRIER, ANGELE	TEACHER	\$79,271.95	\$0.00
VINGO, MICHELLE	TEACHER	\$99,561.90	\$0.00
VISTISEN-HARWOOD, MARNI	DIRECTOR, FACILITIES	\$146,737.84	\$176.32
VOGT-CULP, SUSAN	TEACHER	\$88,391.58	\$51.61
VOLK, STACEY	TEACHER	\$82,276.83	\$0.00
VON TIGERSTROM, MAUREEN	TEACHER	\$101,071.71	\$428.78
VRANJES, TOMO	TEACHER	\$101,635.00	\$0.00
WADE, ETHAN	ELECTRICIAN	\$80,947.66	\$2,648.08
WADE, PHILLIP	ASSISTANT MANAGER, BUILDING MAINTENANCE	\$90,466.23	\$1,856.74
WALASEK, DEBRA	TEACHER	\$83,436.11	\$0.00
WALASEK, JASON	TEACHER	\$99,227.50	\$0.00
WALKER, OMDREA	TEACHER	\$101,575.17	\$0.00
WALKER, RAYMOND	CARPENTER	\$82,741.40	\$1,957.17
WALKER, REBECCA	TEACHER	\$92,579.93	\$0.00
WALKER, SHEILAH	TEACHER	\$100,708.53	\$0.00
WALLACE, GORDON	PROJECT MANAGER, MAJOR CAPITAL	\$107,271.58	\$0.00
WALLACE, SEAN	TEACHER	\$103,111.07	\$65.00
WALMAN, ASHLEY	TEACHER	\$100,534.00	\$12.65
WALT, DANA	TEACHER	\$103,229.98	\$0.00
WALTERS, LARA	TEACHER	\$88,032.33	\$120.41
WALTON, CAROL	TEACHER	\$101,655.81	\$2,046.99
WANLESS, JENNIFER	TEACHER	\$98,195.71	\$0.00
WARDLE, TANYA	TEACHER	\$101,592.72	\$24.93
WATSON, BRENT	TEACHER	\$99,227.41	\$0.00
WATT, ZOE	ALLIED SPECIALIST	\$98,660.90	\$9,899.97
WEAR, LARA	TEACHER	\$101,576.45	\$0.00
WEAVER, JEFFERY	TEACHER	\$103,287.82	\$38.85
WEBER, DEBORAH	TEACHER	\$92,651.70	\$0.00
WEBER, ELEANOR	TEACHER	\$99,039.89	\$0.00
WECKEND, SUZANNE	VICE-PRINCIPAL	\$124,040.50	\$355.92
WEINERMAN, ASHER	TEACHER	\$85,852.01	\$0.00
WEIR, HEATHER	TEACHER	\$93,097.32	\$0.00
WELBY, SEAN	TEACHER	\$101,067.48	\$0.00
WELSH, ELIZABETH	ALLIED SPECIALIST	\$98,677.21	\$0.00
WEST, ALISON	TEACHER	\$98,709.64	\$17.15
WEST, GWYNETH	TEACHER	\$92,480.83	\$33.00
WEST, MELANIE	TEACHER	\$78,008.17	\$14.69
WESTBY, LEOLA	TEACHER	\$92,555.13	\$0.00
WESTCOTT, STEPHEN	TEACHER	\$92,495.79	\$176.32
WESTON, JOHN	TEACHER	\$101,699.71	\$0.00
WHEELER, STEWART	TEACHER	\$120,422.58	\$0.00
WHITE, BENJAMIN	TEACHER	\$98,182.99	\$0.00
WHITE, JAIMEE	TEACHER	\$94,432.33	\$0.00
WHITTEN, DEBORAH	SUPERINTENDENT OF SCHOOLS	\$247,397.25	\$11,603.21
WHYTE, KAREN	TEACHER	\$79,361.01	\$0.00
WIGNALL, CHRISTOPHER	TEACHER	\$99,359.92	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

**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
WIGNALL, JENNIFER	VICE-PRINCIPAL	\$132,077.81	\$314.85
WILCOX, KEVIN	TEACHER	\$82,230.27	\$95.20
WILKINSON, KAYLI	TEACHER	\$82,472.27	\$0.00
WILLIAMS, ALAN	TEACHER	\$92,495.62	\$84.53
WILLIAMS, CATERINA	TEACHER	\$75,272.00	\$0.00
WILLIAMS, JESSICA	TEACHER	\$95,278.09	\$0.00
WILLIAMS, LYNDA	TEACHER	\$99,291.23	\$0.00
WILLIAMSON, LAUREN	TEACHER	\$98,785.26	\$0.00
WILLINGTON, CARMEN	TEACHER	\$99,333.69	\$0.00
WILLSON, LAUREN	TEACHER	\$78,038.71	\$0.00
WILSON, CHRISTINA	TEACHER	\$91,532.49	\$0.00
WILSON, EVAN	MECHANICAL FOREPERSON	\$83,315.61	\$239.45
WILSON, NICOLE	TEACHER	\$84,471.87	\$0.00
WILTON, DEANNA	TEACHER	\$92,594.62	\$21.44
WINKLER, SARAH	PRINCIPAL	\$135,370.02	\$1,097.73
WINTON, TONYA	VICE-PRINCIPAL	\$118,652.23	\$672.87
WISH, ALANNA	TEACHER	\$76,074.70	\$0.00
WITTMAN, BRIE	TEACHER	\$88,544.33	\$0.00
WITZKE, AARON	TEACHER	\$75,187.87	\$10.00
WOLSAK, JUSTINE	TEACHER	\$101,593.61	\$0.00
WOOD, SHAWNA	TEACHER	\$101,592.75	\$0.00
WOODLAND, JUDITH	TEACHER	\$86,020.90	\$0.00
WOODROW, ANDREA	TEACHER	\$81,353.20	\$97.18
WORSLEY, HARRISON	TEACHER	\$92,569.93	\$0.00
WRIGHT, COREY	TEACHER	\$103,783.00	\$0.00
WRIGHT, LINDSAY	TEACHER	\$88,593.07	\$0.00
WRIGHT, SARA	TEACHER	\$101,576.53	\$0.00
YAXLEY, CARLA	TEACHER	\$84,227.88	\$51.61
YEE, BRITTANY	TEACHER	\$75,752.87	\$0.00
YOUNG, ALANA	TEACHER	\$85,418.44	\$0.00
YOUNG, ANDREW	CARPENTER	\$80,365.68	\$1,829.82
YOUNG, DAVID	TEACHER	\$101,071.52	\$0.00
ZAHARA, JODI	TEACHER	\$92,607.32	\$0.00
ZEMANEK, TIMOTHY	TEACHER	\$81,621.17	\$61.61
ZHOU, BRONWYN	TEACHER	\$75,646.67	\$0.00
ZOLBROD, SAMUEL	TEACHER	\$82,015.27	\$100.00
ZUYDERDUYN, MELISSA	TEACHER	\$100,685.47	\$34.00
<b>TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000</b>		<b>\$114,237,298.85</b>	<b>\$557,154.22</b>
<b>TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS</b>		<b>\$81,264,656.86</b>	<b>\$217,621.87</b>
<b>TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS</b>		<b>\$195,501,955.71</b>	<b>\$774,776.09</b>
<b>CONSOLIDATED TOTAL - REMUNERATION PAID</b>		<b>\$195,739,583.64</b>	<b>\$793,020.98</b>
<b>EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN</b>			<b>\$11,877,358.31</b>

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)  
YEAR ENDED JUNE 30, 2023**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were four (4) severance agreements under which payment commenced between School District No. 61 (Greater Victoria) and its non-unionized employees during fiscal year 2022-2023. These agreements represent from one (1) to eighteen (18) months of compensation.

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
ACCESSSMT HOLDINGS LTD	\$110,659.97
ACCUTEMP	\$36,245.37
ACKLANDS-GRAINGER INC	\$25,659.92
ADEMCO III LTD	\$89,772.17
AIR CANADA	\$26,340.07
AIRPLUS INDUSTRIAL CORP	\$29,810.62
ALI BABA PIZZA	\$58,090.91
ALLTECK LIMITED PARTNERSHIP	\$44,206.06
AMAZON.CA	\$358,930.89
ANDREW SHERET LTD	\$368,038.62
APOLLO SHEET METAL LTD	\$328,494.30
APPLE CANADA INC	\$580,101.55
ARCHIE JOHNSTONE PLUMBING & HEATING	\$584,367.09
ARI FINANCIAL SERVICES T46163	\$116,316.62
ART STARTS IN SCHOOLS	\$27,212.25
ASSOCIATED VICTORIA PEST	\$31,970.78
AVI-SPL CANADA LTD	\$28,263.29
BARAGAR ENTERPRISES LTD	\$33,547.52
BARTLETT TREE EXPERT COMPANY	\$71,802.15
BC FERRIES	\$63,513.91
BC HYDRO & POWER AUTHORITY	\$1,498,006.42
BC SCHOOL SPORTS	\$45,980.19
BC TRANSIT	\$95,897.52
BCSTA	\$85,169.48
BIN THERE DEMOLITION	\$25,611.60
BLACK PRESS GROUP LTD	\$28,819.00
BOLEN BOOKS LTD	\$47,397.23
BORDEN LADNER GERVAIS LLP	\$152,563.46
BUNZL CLEANING AND HYGIENE CANADA	\$763,407.47
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$366,929.70
CAMOSUN COLLEGE	\$457,042.39
CANADA POST CORPORATION	\$50,033.77
CANADIAN CANCER SOCIETY	\$61,504.09
CANADIAN CORPS OF COMMISSIONAIRES	\$45,013.33
CANADIAN HAZ-MAT ENVIRONMENTAL	\$83,540.04
CANAM HOLDINGS LTD	\$51,999.20
CASCADIA METALS LTD	\$59,578.51
CDN TIRE STORE	\$46,884.74
CHARTER TELECOM INC	\$319,706.85
CITY OF VICTORIA	\$224,644.28
CLOVERDALE PAINT INC	\$57,584.69
COLUMBIA INDUSTRIAL SUPPLIES	\$60,376.53
COMMERCIAL LIGHTING PRODUCTS LTD	\$63,138.99
CONVOY SUPPLY - VICTORIA	\$28,914.21
CORP OF THE CITY OF VICTORIA	\$353,414.78
CORP OF THE DIST OF OAK BAY	\$25,985.59



**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
CORP OF THE DIST OF SAANICH	\$272,729.72
COSTCO WHOLESALE	\$221,513.95
COUNTRY GROCER	\$30,555.20
CP DISTRIBUTORS LTD	\$27,782.33
CRESCENT BEACH PUBLISHING	\$62,135.97
CROY & CO. STAGE LIGHTING LTD	\$28,786.45
CURTIS MASONRY	\$81,116.00
DELTA VICTORIA OCEAN POINTE	\$138,413.21
DENBOW	\$81,964.75
DISNEYLAND RESORT	\$64,068.57
DMS TECHNOLOGIES INC	\$76,650.00
DOCUEASY - ENGLISH IN CANADA	\$57,338.25
DOLLARAMA	\$41,115.16
DOMINOS PIZZA 100QPS	\$26,834.40
DURWEST CONSTRUCTION MANAGEMENT	\$30,159,344.41
E C S ELECTRICAL CABLE SUPPLY	\$54,816.56
E H PRICE LIMITED	\$29,674.40
EAGLE WING TOURS	\$123,692.86
ECCO HEATING PRODUCTS	\$79,569.85
EDUCATIONAL WORLD TOURS	\$105,947.52
EECOL ELECTRIC LTD	\$109,947.60
ELLISON TRAVEL & TOURS LTD	\$103,176.00
ENGLERT INC	\$159,177.87
ENVIRO-VAC	\$72,106.36
ERDEM EXCAVATING LTD	\$666,868.48
ESQUIMALT NATION	\$131,144.16
ET GROUP	\$137,949.73
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,304,014.90
FAIRWAY MARKET	\$74,694.88
FIRST RESPONSE GLASS LTD	\$26,816.52
FIVE STAR PAVING CO LTD	\$206,777.29
FLYNN CANADA LIMITED	\$195,311.55
FOCUSED EDUCATION RESOURCES SOLUTIONS	\$59,289.48
FOLLETT SCHOOL SOLUTIONS INC	\$56,447.75
FORBO FLOORING CANADA CORP	\$66,407.03
FORTISBC ENERGY (VANCOUVER ISLAND)	\$1,558,104.16
FRIESENS	\$25,609.27
FUN INTERNATIONAL EDUCATION	\$33,467.50
FUTUREBOOK PRINTING, INC	\$62,799.04
G.R. PEARKES RECREATION CENTRE	\$29,604.28
GARRAWAY, GARY	\$25,958.57
GASPARD	\$31,624.51
GFL ENVIRONMENTAL INC	\$31,128.76
GORDON FOOD SERVICE CANADA LTD	\$82,792.19
GRIST SLATE & TILE ROOFING INC	\$134,347.52
GVTA	\$132,735.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
HABITAT SYSTEMS INCORPORATED	\$166,920.60
HARRIS & COMPANY	\$58,715.23
HAZPRO ENVIRONMENTAL LTD	\$46,844.32
HD HORNE SPRAYFOAM & INSULATION LTD	\$41,742.77
HDR ARCHITECTURE ASSOCIATES INC	\$1,431,356.33
HEIGHTSAFE FALL PROTECTION SYSTEMS LTD	\$30,888.28
HEROLD ENGINEERING LIMITED	\$72,768.62
HOME LUMBER & BUILDING SUPPLY	\$253,587.81
HOT HOUSE PIZZA	\$52,290.75
HUB INTERNATIONAL INSURANCE BROKER	\$53,968.00
IEL PROJECTS LTD	\$320,854.06
INFO-TECH RESEARCH GROUP INC	\$39,060.00
INNOV8 DIGITAL SOLUTIONS INC	\$373,770.36
INTER-CO DIVISION 10 INC	\$56,817.83
INTRADO CANADA INC	\$44,598.85
IREDALE ARCHITECTURE	\$198,326.67
ISLAND ASPHALT LIMITED	\$78,882.33
ISLAND ENVIRONMENTAL HEALTH & SAFETY LTD	\$183,707.71
ISLAND KEY COMPUTER LTD	\$2,163,006.71
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$108,200.00
JAMF SOFTWARE	\$30,855.00
JE ANDERSON & ASSOCIATES	\$40,081.69
JOSTENS	\$101,868.90
KPMG LLP	\$50,925.00
KENNEDY, MARY KAY	\$34,996.50
KERR CONTROLS INC	\$322,816.51
KEV SOFTWARE INC	\$191,493.03
KMBR ARCHITECTS PLANNERS INC	\$1,546,091.04
KMS TOOLS & EQUIPMENT LTD	\$72,525.69
KOFFMAN KALEF LLP	\$157,370.52
L'AUBERGE DU MONT	\$186,397.35
LIFEWORKS	\$77,377.29
LONDON DRUGS	\$27,535.20
LONG & MCQUADE LIMITED	\$132,790.72
LUMBERWORLD OPERATIONS LTD	\$233,499.37
LOWER VANCOUVER ISLAND SECONDARY SCHOOLS ATHLETIC ASSOCIATION	\$80,408.29
MACNUTT ENTERPRISES LTD	\$72,023.75
MARITIME TRAVEL	\$28,639.90
MCRAE'S ENVIRONMENTAL SERVICES	\$30,373.64
MEGA SCREEN PRODUCTIONS INC	\$37,917.57
MICHAELS	\$29,835.34
MICHELL EXCAVATING LTD	\$70,185.52
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	\$3,744,015.96
MINISTER OF FINANCE C/O CLIMATE ACTION	\$148,102.50
MODERN PURAIR (VICTORIA)	\$27,733.65
MONK OFFICE SUPPLY LTD	\$654,788.46

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
MT WASHINGTON ALPINE RESORT	\$39,006.79
MUCHO BURRITO	\$41,675.84
MUNICIPAL PENSION PLAN	\$4,047,214.41
MUNROS BOOKSTORE LTD	\$88,926.98
NELSON EDUCATION LTD	\$28,739.72
NORDIC INDUSTRIES LTD	\$46,749.81
OAK BAY WATER DEPT	\$82,101.29
OAKCREEK GOLF & TURF LP	\$46,831.19
OCEANVIEW MECHANICAL LTD	\$57,512.71
OUT OF THE BLUE DESIGNS	\$147,922.48
PACIFIC AUDIO WORKS LTD	\$279,106.95
PACIFIC BLUE CROSS	\$4,547,471.16
PACIFIC CONTROLS LIMITED	\$28,471.07
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	\$67,550.00
PACIFIC PAINT (BENJAMIN MOORE PAINT)	\$49,657.57
PALADIN TECHNOLOGIES INC	\$27,396.51
PANAGO	\$126,914.18
PARKER JOHNSTON INDUSTRIES LTD	\$380,438.10
PASSION SPORTS	\$88,594.17
PEARSON CANADA INC	\$36,387.37
POWERSCHOOL CANADA ULC	\$223,132.87
PROGRESSIVE GIFT CARDS	\$196,821.22
PRO-TECH EXTERIOR PRODUCTS LTD	\$42,334.46
PROVINCE OF BRITISH COLUMBIA	\$52,569.76
PUBLIC EDUCATION BENEFITS TRUST	\$2,259,712.81
REAL CANADIAN WHOLESALE	\$121,828.44
REAL CDN SUPERSTORE	\$29,190.30
REIMER HARDWOODS LTD	\$116,945.17
REMOVAL REMEDIATION LTD	\$45,650.39
RETAIL ADVANTAGES INCORPORATED	\$27,721.89
RICHELIEU HARDWARE	\$66,284.43
RICHMOND ELEVATOR MAINTENANCE	\$213,528.27
RYZUK GEOTECHNICAL LTD	\$64,091.79
SAANICH WATER DEPARTMENT	\$439,132.94
SAVE ON FOODS	\$294,534.13
SCHNEIDER ELECTRIC CANADA INC	\$32,207.15
SCHOLASTIC BOOK FAIRS CANADA	\$28,878.63
SCHOOL HOUSE TEACHING SUPPLIES	\$35,482.59
SCHOOLHOUSE PRODUCTS INC	\$160,762.38
SERVICEMASTER OF VICTORIA	\$176,560.70
SHAW BUSINESS	\$36,020.52
SINCLAIR SUPPLY LTD	\$62,588.38
SLEGG BUILDING MATERIALS	\$29,645.26
SMCN CONSULTING INC	\$287,056.89
SMITH TRANSPORTATION LTD	\$81,759.55
SOFTCHOICE LP	\$266,175.57

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )**  
**YEAR ENDED JUNE 30, 2023**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
SONGHEES NATION	\$140,649.06
SPARKER CONSTRUCTION LTD	\$152,415.48
SRD CONTROLS INC	\$70,438.61
SSD SAWMILL SALES DIRECT LTD	\$41,803.61
STAPLES STORE	\$47,670.05
STARLINE WINDOWS LTD	\$42,562.34
STRATHCONA PARK LODGE	\$37,497.77
STRONG NATIONS PUBLISHING, INC	\$34,906.78
STUDIO 531 ARCHITECTS INC	\$50,828.78
SUBWAY	\$118,536.54
SUNBELT RENTALS OF CANADA INC	\$44,645.70
SUNCOR ENERGY PRODUCTS	\$267,132.53
SWING TIME DISTRIBUTORS LTD	\$270,839.87
SYSCO VICTORIA INC	\$86,051.11
SZOLYD CONCRETE CORP	\$69,750.00
TALMACK URBAN FORESTRY CONSULTANTS	\$26,047.39
TAPESTRY MUSIC	\$26,174.91
TC MEDIA LIVRES INC	\$44,059.61
TEACHERS PENSION PLAN	\$16,296,389.33
TEAM SALES VANCOUVER ISLAND LTD	\$49,740.53
TECH MECHANICAL LTD	\$108,548.56
TECHNICAL SAFETY BC	\$42,146.85
TELUS	\$149,576.84
TELUS MOBILITY INC	\$221,241.66
TEXTHELP INC	\$36,156.33
THE HOME DEPOT #7074	\$40,772.44
THE LEARNING PARTNERSHIP	\$30,540.00
THE STEEL BUILDING COMPANY LTD	\$52,500.00
THINK COMMUNICATIONS INC	\$75,378.91
THIRDWAVE BUS SERVICES	\$864,813.27
THRIFTY FOODS	\$246,314.32
TIER ONE TRAVEL INC	\$228,256.51
TIGH-NA-MARA RESORT	\$31,858.02
TLT EDUCATION SL	\$53,964.00
TOP LINE ROOFING	\$421,911.02
TOWER FENCE PRODUCTS LTD	\$42,189.35
TOWN OF VIEW ROYAL	\$40,080.54
TREMCO, A DIVISION OF RPM CANADA	\$111,100.30
TROY LIFE & FIRE SAFETY LTD	\$59,430.91
TRUFFLES CATERING	\$79,796.72
UAP INC	\$32,570.61
UNITED LIBRARY SERVICES INC	\$31,869.90
UNIVERSAL SHEET METAL LTD	\$83,160.00
UNIVERSITY OF VICTORIA	\$72,294.67
VANCOUVER ISLAND HEALTH AUTHORITY	\$600,447.44

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA )  
YEAR ENDED JUNE 30, 2023**

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
VANCOUVER PUBLIC EDUCATION ALLIANCE CORP	\$64,862.50
VICTORIA FORD ALLIANCE LTD	\$27,888.16
VICTORIA INTERNATIONAL STUDENT SERVICE	\$29,640.00
VICTORIA NATIVE FRIENDSHIP CENTRE	\$147,969.22
VIEC EDUCATION CANADA LTD	\$34,957.00
VILLAGES PIZZA	\$25,902.80
WAL-MART	\$594,480.68
WASTE MANAGEMENT OF CANADA CORP	\$162,123.37
WESCO DISTRIBUTION-CANADA INC	\$243,008.57
WESTCOAST ROOF INSPECTION SERVICES	\$45,763.46
WESTERN CAMPUS RESOURCES	\$34,771.84
WESTERN CANADA BUS	\$1,349,077.65
WESTJET	\$29,869.22
WHITE SPOT	\$63,200.48
WILDPLAY VICTORIA	\$26,911.09
WILSONS TRANSPORTATION LTD	\$235,534.54
WORKSAFE BC	\$2,114,439.91
<b>TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	<b>\$101,856,538.15</b>
<b>TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>	<b>\$6,683,374.70</b>
<b>CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$108,539,912.85</b>

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)**  
**YEAR ENDED JUNE 30, 2023**

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

**SCHEDULED PAYMENTS**

Schedule of Remuneration and Expenses:		
Remuneration	\$ 195,739,584	
Employee expenses	793,021	
Employer portion of Employment Insurance		
Contributions and Canada Pension Plan	11,877,358	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 208,409,963
 Schedule of Payments for the Provision of Goods and Services		108,539,913
<b>CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS</b>		<b>\$ 316,949,876</b>

**FINANCIAL STATEMENT EXPENDITURES**

Operating Fund Expenditures	\$229,605,908	
Special Purpose Fund Expenditures	37,264,389	
Capital Fund Expenditures	51,485,442	
<b>CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES</b>		<b>\$318,355,739</b>

**DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND  
FINANCIAL STATEMENT EXPENDITURES**

**\$ (1,405,863)**

**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.

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TO: The Board of Education  
FROM: Deb Whitten, Superintendent of Schools  
RE: Superintendent's Report  
DATE: September 25, 2023

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## **Updates:**

### **Accessibility Act:**

Under the Act, we are committed to thoughtful planning, meaningful engagement, and direct action. We aim to use this required implementation to better deliver lasting accessibility improvements that reduce barriers for all members of our learning community.

The Act asks that school Districts have an accessibility committee (we are calling it an advisory group), an accessibility plan, and a feedback mechanism. To be in compliance this September 2023, we have the following in place:

- Implementation overseen by Inclusive Learning department.
- SD61 approach will consist of establishing both an Accessibility Advisory Group and a District Accessibility Working Group. The working group will consist of key staff from relevant District departments responsible for implementing recommendations and actions from accessibility plan. The advisory group will consist of 10-12 members and membership will follow the structure outlined in the Accessible British Columbia Act:
  - At least half the members are persons with disabilities (PWD), or individuals who support or are from organizations that support PWDs;
  - At least one member is an Indigenous person; and
  - Members reflect the diversity of people in B.C.
- Communication and call for applications to the advisory group started in September:
  - Spotlight and info page on District website, including link for feedback form (current feedback mechanism), and link to express interest in joining accessibility advisory group.
  - Info was sent to staff and families via school start-up messaging to promote advisory group and feedback tool
- Compliance for having a plan was suggested as “the plan to create the plan”.
  - Staff have started gathering and reviewing existing accessibility data for schools and District.
  - An initial draft plan is in place. This requires input and consultation from the advisory group, as well as feedback from a broad community survey, before being published / shared.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

## Safe, Inclusive and Welcoming schools:

In SD 61 creating safe, caring, and inclusive school is important for both students and staff. We believe everyone deserves to be treated with respect and to feel safe in schools. In preparation for the Anti-SOGI curriculum protests scheduled for September 20, emails were sent to Principals and Vice principals advising them of the potential for protesters to attend schools in the district and reminders of what to do if a protester does attend a school and enters onto the school ground. In addition, and in support of the SOGI curriculum, we flew the Rainbow Flag on our BC flagpole at the Board Office from Monday, September 18 until end of day on Friday, September 22, 2023. We also welcomed all schools to participate in this event. Lastly, we provided language if schools received calls regarding the SOGI curriculum and the BC Human Rights Code. The District's Policy and Regulation 4305 Gender Identity and Gender Expression recognizes the need and obligation to provide a safe and supportive environment for all members of the learning who identify as 2SLGBTQIA+ community. The BC Human Rights Code protects our students from discrimination based on Indigenous identity, race, colour, ancestry, place of origin, religion, marital status, family status, physical or mental disability, sex, sexual orientation, gender identity or expression, or age.

Please see below the opportunities the Superintendent has been involved with during the month of September aligned to the Strategic Plan:

### Goal 1: Create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.

- District Leadership Meetings – August 24-25, 2023
- Representative Advisory council of Students – Board Governance – August 28, 2023, and first meeting of the school year – September 18, 2023
- School Visit – Victor School – September 13, 2023
- Attended the Royal Canadian Navy's Defense on the Dock Tour and sailed onboard HMCS Yellowknife – September 17, 2023
- Monthly Meeting with VPVPA President and Vice-President – September 28, 2023

### Goal 2: Create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.

- Regular individual meetings with Esquimalt Nation; Songhees Nation; Urban Indigenous Peoples' House Advisory (UPHIA); and the Métis Nation of Greater Victoria.
- Regular meetings with the Four Houses.
- Meet bi-weekly with the Director of Indigenous Education

### Goal 3: Create an inclusive and culturally responsive learning environment that will support learners' physical and mental well-being.

- Zoom meetings with the Ministry of Education and Child Care.
- Monthly meetings with VPVPA President and Vice President.
- Pride Parade District Participation – July 9, 2023.
- Return to School Interview with Al Ferraby, CFA-1070 – September 5, 2023
- 2SLGBTQIA+ Support Event at BC Legislature – September 20, 2023

Gratitude: The Superintendent would like to thank the following:

- All staff for a smooth and supportive start-up of the new school year.
- Parents/caregivers, Rightsholders and Partners for a great start to the 2023-2024 school year.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*



- District Principal, Child Care & Early Years for facilitating before and after school care at Rogers Elementary for the month of June.
- Royal Canadian Navy, Defense on the Dock Tour and sail onboard HMCS Yellowknife.
- Facilities and Financial Services staff for their exceptional work throughout the summer.

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

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

# Office of the Superintendent

*Deb Whitten – Superintendent*

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TO: The Board of Education

FROM: Deb Whitten, Superintendent of Schools

RE: 2023-2024 Enhancing Student Learning Report (ESLR)

DATE: September 25, 2023

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The Greater Victoria School District is committed to the success of all students within a responsive, safe and inclusive environment.

The Enhancing Student Learning Reporting Order requires the Board to submit to the Minister of Education and Child Care a report completed in accordance with the Order. A draft of this report, referred to as the Enhancing Student Learning Report (ESLR) was presented at the September 11, 2023 Education and Policy Planning Committee meeting.

The Enhancing Student Learning Report combines accountability with evidence based decision making to support a system wide program of continuous improvement. It brings a formalized approach to the planning and reporting expectations for all school districts with a focus on improving student learning and enhancing the intellectual, human and social, and career development of all students in the K-12 public system.

***Recommended Motion:*** *That the Board of Education of School District No. 61 (Greater Victoria) approve the Enhancing Student Learning Report 2023-2024, as presented.*

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*



# ENHANCING STUDENT LEARNING REPORT 2023

In review of the Greater Victoria School District five-year strategic plan that was renewed in 2020 (Year 4 of 5).

Approved by the Board on September 25, 2023



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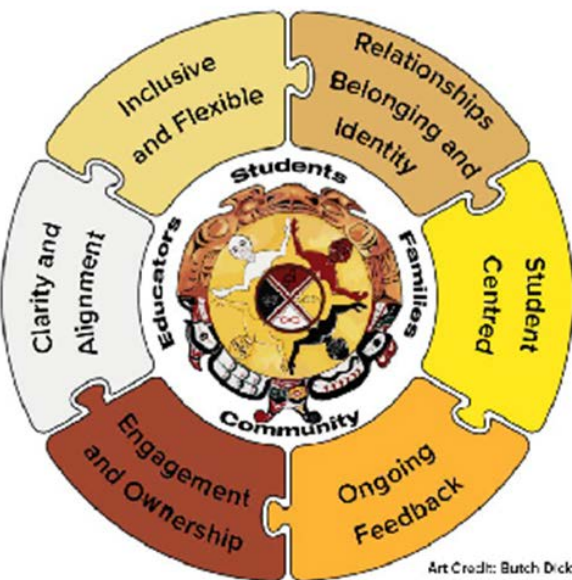
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## District Context

The Greater Victoria School District No. 61 (the “District”) resides on the traditional territory of the lək̓ʷəŋən (Lekwungen) people. We would like to acknowledge the Songhees First Nation and the Esquimalt First Nation on whose traditional territories we live, work and play. Hay’sxw’qa—thank you.

The District is committed to supporting Indigenous learners by promoting practices informed by Indigenous perspectives and ways of knowing. Our partnerships with local Indigenous communities are formalized through the education agreements we have with the Songhees First Nation, Esquimalt First Nation, Métis Nation Greater Victoria (MNGV) and the Urban Peoples’ House Indigenous Advisory (UPHIA), known as the Four Houses.



The term Four Houses refers to the localized structure co-created with the Indigenous communities to provide equitable opportunities for Indigenous Nations to have a voice within the District. This is in-line with the district committing to a distinctions-based approach as outlined by the Declaration on the Rights of Indigenous Peoples Act Action Plan.

### The Greater Victoria School District by the numbers:

- **19,541 students**
- **1,486 self-identified Indigenous students**
- **1,491 international students**
- **2,200 multi-language learners**
- **29 elementary schools (K–grade 5)**
- **10 middle schools (grades 6–8)**
- **7 secondary schools (grades 9–12)**
- **1 alternative school**
- **1 K-12 school**
- **1 continuing education program**
- **6 municipalities**
- **6 StrongStart Centres**

The District is located in the capital city of British Columbia which includes the municipalities of Esquimalt, Oak Bay, Victoria, View Royal and a portion of Saanich and Highlands. We provide quality educational programs for 19,541 students at 49 schools. Additionally, we offer a variety of Programs of Choice, including French Immersion, Sport Academies, Challenge, Leadership programs and programming opportunities for students with disabilities or diverse abilities at Victor School, Arbutus Global Middle School, and Reynolds High School.

As a learning community, we are deeply committed to each student having the opportunity to fulfill their potential and pursue their aspirations. We recognize that achieving this goal will require us to continue to:

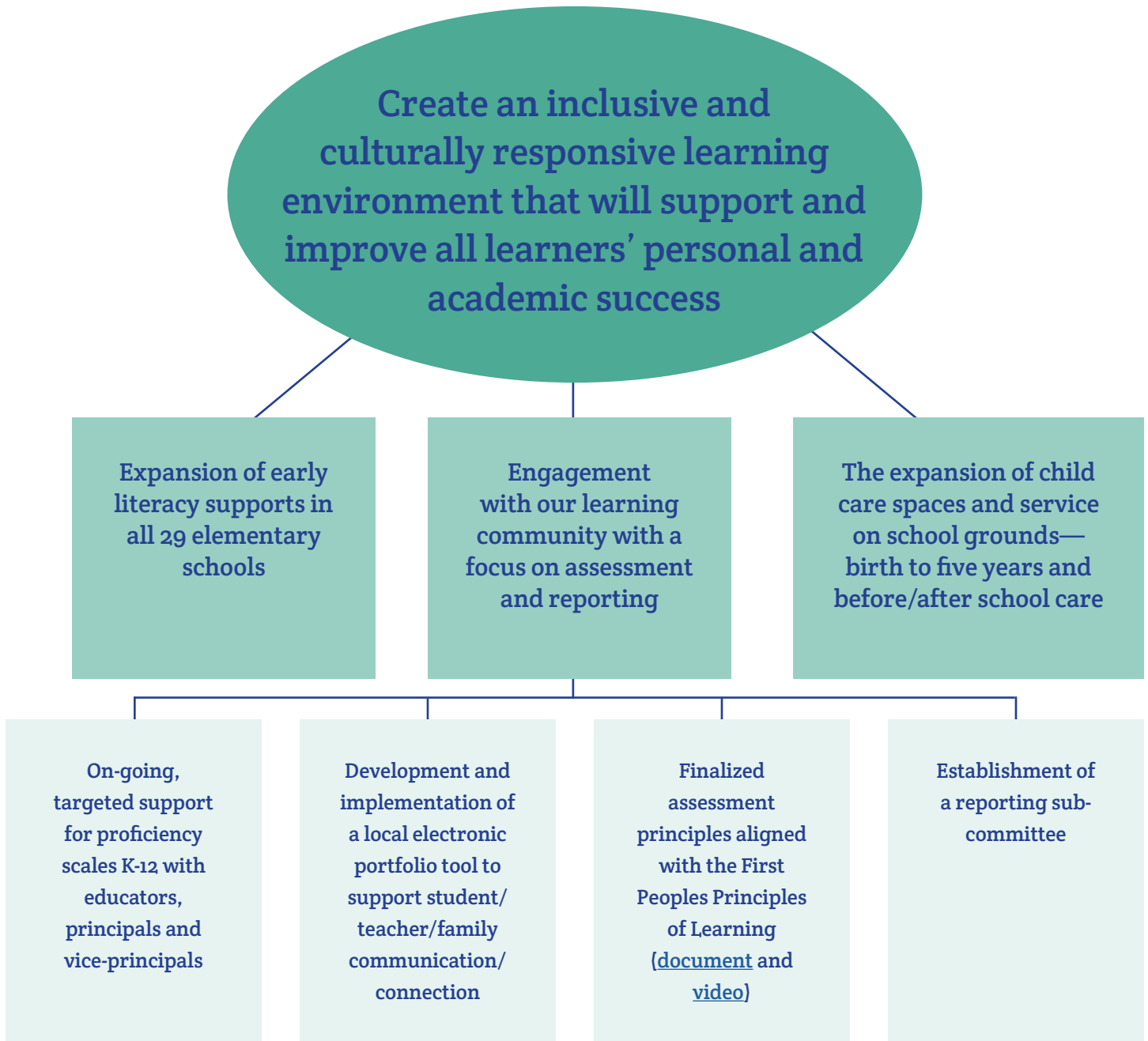
- Lean into Indigenous perspectives and considerations for systemic alignment
- Engage with community in a culturally responsive way that is open, transparent and collaborative
- Focus on aligning the human and financial resources of the system to meet the educational goals of the school district
- Increase our data literacy across the system
- Enrich early childhood experiences to set the foundation for learning and social and emotional health

## Current Strategic Plan Priorities

The Greater Victoria School District has three goals identified in its [strategic plan](#). Each of the goals contain strategies to action the goal and are included in the tables below. Also included are the actions to date for the strategies.

Goal 1: Create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.			
	Strategy 1: Develop and support high quality learning opportunities through the implementation of curriculum in order to improve student achievement.	Strategy 2: Engage & collaborate with students, families and staff to provide an inclusive learning environment that will enhance and support student learning, identities and well-being.	Strategy 3: Address the inequity of outcomes for diverse learners in literacy, numeracy, engagement and completion rates.
ACTIONS TO DATE	<ul style="list-style-type: none"> <li>Targeted professional learning offered through a variety of ways with a focus on literacy, numeracy and social emotional learning through the lens of culturally responsive teaching and learning</li> </ul>	<ul style="list-style-type: none"> <li>Through the K-12 Career Education Curriculum, continue to create opportunities focused on personalized future orientation</li> </ul>	<ul style="list-style-type: none"> <li>Increase initiatives for students with diverse learning needs to connect with meaningful work experience, training, and post-secondary learning opportunities</li> </ul>
	<ul style="list-style-type: none"> <li>District professional learning options aligned with the strategic plan that prioritize culturally responsive learning environments and explicitly connect philosophy and pedagogy with a focus on increasing student connections, engagement and achievement will be a priority</li> </ul>	<ul style="list-style-type: none"> <li>Further implementation and support of Competency Based Individual Education Plans K-12—focus on engaging students and families (Year 4)</li> <li>Expanding of the Welcome and Learning Centre to support immigrant and refugee students new to Victoria (Sept 2022)</li> </ul>	<ul style="list-style-type: none"> <li>Year 3 of District multi-disciplinary 'wrap-around team' supporting school teams with programming implementation for diverse learners with the most complex support needs</li> </ul>
	<ul style="list-style-type: none"> <li>French oral language pilot with a family of schools to support the acquisition and strengthening of French oral language development</li> </ul>	<ul style="list-style-type: none"> <li>Continued work to support person centered planning and transitions K-12 and beyond with a focus for diverse learners</li> </ul>	<ul style="list-style-type: none"> <li>Year 3 of early childhood educators working alongside teachers in kindergarten classrooms</li> </ul>
	<ul style="list-style-type: none"> <li>Assessment Principles that focus on culturally responsive assessment and communicating student learning (document and video)</li> </ul>	<ul style="list-style-type: none"> <li>Revised welcome process for incoming Kindergarten students to prioritize family partnerships and inform program planning for the whole child</li> </ul>	<ul style="list-style-type: none"> <li>Activation of the four agreements with Indigenous communities</li> </ul>
		<ul style="list-style-type: none"> <li>Continued support with inclusion of SOGI-themed resources and activities through collaboration with SOGI school leads and targeted professional learning opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Targeted early literacy supports in priority schools</li> </ul>

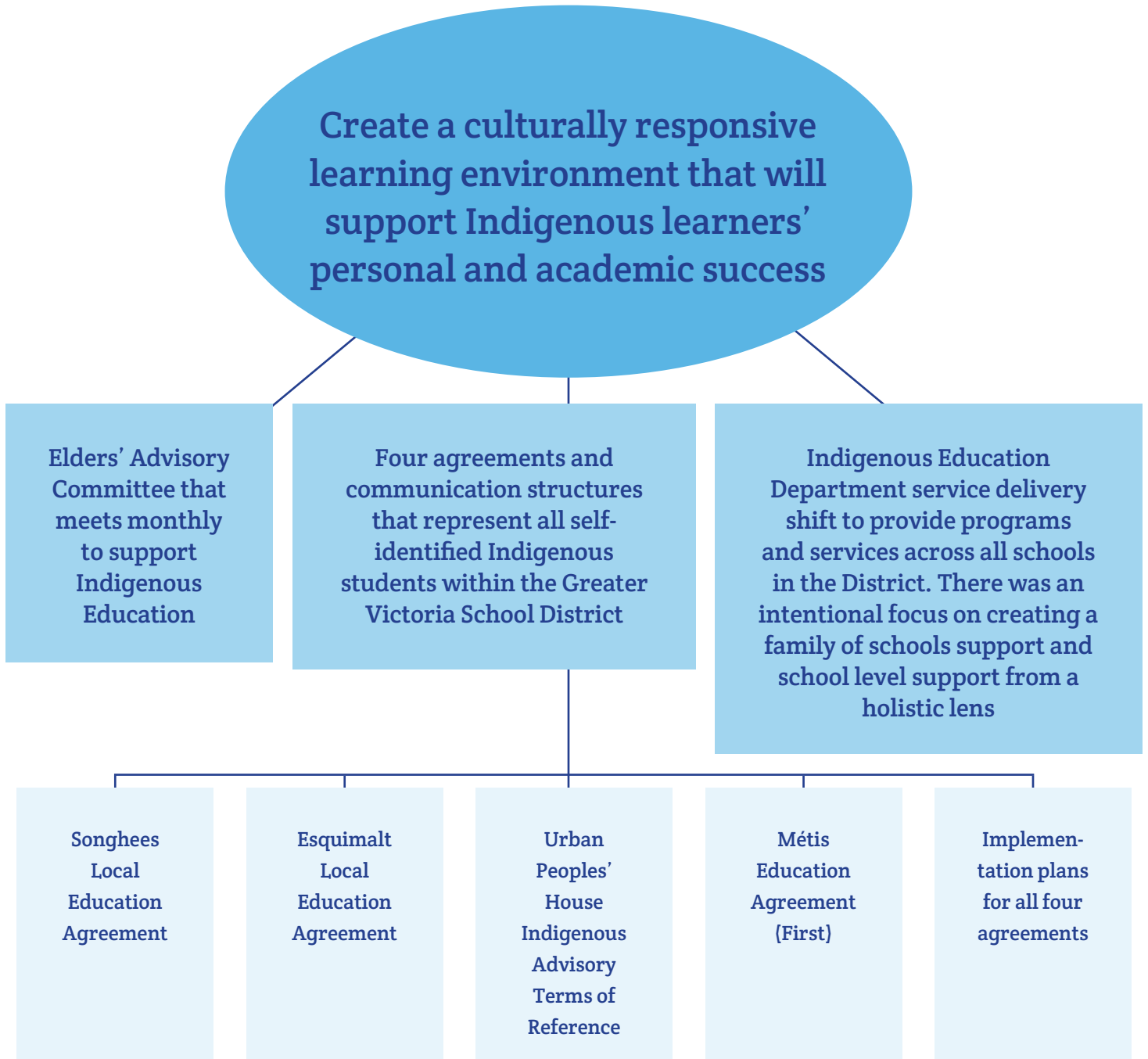
District Successes: Goal 1



Goal 2: Create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.			
	Strategy 1: Critically examine personal and systemic biases, attitudes, beliefs, values and practices to increase student and staff understanding and appreciation of Indigenous worldviews, histories and perspectives.	Strategy 2: Engage and collaborate with local Nations, Indigenous educators, Indigenous community leaders, Elders and families to enhance Indigenous student learning and well-being and identity.	Strategy 3: Address the inequity of outcomes for Indigenous learners in literacy, numeracy, attendance and graduation rates.
ACTIONS TO DATE	<ul style="list-style-type: none"> <li>Indigenous Education Learning Series</li> <li>Culturally Response Learning Series</li> </ul>	<ul style="list-style-type: none"> <li>Songhees Local Education Agreement—Implementation Plan</li> <li>Esquimalt Nation Education Agreement—Implementation Plan</li> <li>Métis Education Agreement—Implementation Plan</li> <li>Urban Peoples' House Indigenous Advisory —Terms of Reference</li> </ul>	<ul style="list-style-type: none"> <li>All departments and schools are working towards an implementation of a distinctions-based data approach as per DRIPA, our Local Education Agreements with Songhees Nation, Esquimalt Nation, our Métis Education Agreement and our UPHIA Terms of Reference in our work with addressing inequities in literacy, numeracy, attendance and graduation rates with Indigenous students in our school district. All of our agreements were co-created with each of the Indigenous communities and we meet regularly to discuss and activate the needs of their students and families as outlined in each of these agreements from a distinctions-based approach</li> </ul>
	<ul style="list-style-type: none"> <li>Human Rights Tribunal—Special Programs Hiring Exemption</li> <li>Culturally Responsive Leadership Framework</li> <li>Equity Scan</li> </ul>		
	<ul style="list-style-type: none"> <li>Indigenous Education Learning Resource Library—with Approved Authentic Resources</li> </ul>	<ul style="list-style-type: none"> <li>Monthly Meetings with the Four Houses</li> </ul>	
	<ul style="list-style-type: none"> <li>Indigenous Mental Health Framework (Locally Developed with the Four Houses)</li> </ul>	<ul style="list-style-type: none"> <li>Elders Advisory Monthly Meetings</li> </ul>	
	<ul style="list-style-type: none"> <li>Local Education Agreements</li> <li>Métis Education Agreement</li> <li>Urban People's House Indigenous Advisory—Terms of Reference</li> </ul>	<ul style="list-style-type: none"> <li>Indigenous Education District Elementary, Middle and Secondary School Teams</li> </ul>	
	<ul style="list-style-type: none"> <li>Elders Advisory</li> </ul>	<ul style="list-style-type: none"> <li>Indigenous Education Dept and District Team—Collaboration to support the work across the system</li> </ul>	



District Successes: Goal 2



Goal 3: Create an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being.				
	<b>Strategy 1:</b> Continue to provide professional learning opportunities to all staff in K-12 to further support implementation of social emotional learning, physical literacy and mental health literacy that improves outcomes for students and classrooms.	<b>Strategy 2:</b> Work in collaboration with Ministry of Children & Family Development to provide joint educational planning and support for children and youth in care that helps develop the child's personality, talents and mental and physical abilities to the fullest for current and future success.	<b>Strategy 3:</b> Engage and collaborate with families to encourage awareness of and engagement in physical literacy and mental health literacy that improves outcomes for students in classrooms and at home.	<b>Strategy 4:</b> Address the inequity of opportunity for all learners to maximize physical health and mental well-being.
ACTIONS TO DATE	<ul style="list-style-type: none"> <li>Provide in-school implementation support for district resources including Second Step, Mental Health Literacy, EASE for all grades K to 12 including:               <ul style="list-style-type: none"> <li>Targeted sessions for school counsellors and learning support teachers</li> <li>Counsellor collaboration sessions (several times throughout the year)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Implement information strategy "one-by-one" with all Ministry of Children and Family Development (MCFD) offices that have SD61 students to ensure accurate and timely information between schools and social workers</li> </ul>	<ul style="list-style-type: none"> <li>Provide quarterly mental health and wellness Snapshots at all levels for families that include community resources and relevant research</li> <li>Share new and relevant community resources and opportunities as they become available</li> </ul>	<ul style="list-style-type: none"> <li>Development of an attendance and re-engagement strategy to better identify and support priority students (three meetings throughout the year with community partners to connect and share information on disengaged students and share promising practices)</li> </ul>
	<ul style="list-style-type: none"> <li>Ongoing work with Pacific Institute for Sport Excellence to provide Physical Literacy Teacher Mentorship programming in 10 middle and several elementary schools</li> </ul>	<ul style="list-style-type: none"> <li>In collaboration with MCFD host two sessions for staff from schools, MCFD and Indigenous Delegated Agencies to build better connections in support of our Children and Youth in Care.</li> </ul>	<ul style="list-style-type: none"> <li>Promote in-school physical activities including clubs, intramurals and student led initiatives</li> </ul>	<ul style="list-style-type: none"> <li>Provide membership access to local centres or programs for students and families with limited means</li> </ul>
	<ul style="list-style-type: none"> <li>Learning sessions focused on social emotional learning and behaviour as communication for educational assistants, teachers and administrators</li> </ul>	<ul style="list-style-type: none"> <li>Continue to support implementation of District CYIC Standard of Practice</li> </ul>	<ul style="list-style-type: none"> <li>Develop and promote mental health campaigns through interactive posters in middle and secondary schools</li> </ul>	<ul style="list-style-type: none"> <li>Collaboration with community agencies in the development of trauma-informed practice to support newcomers</li> </ul>

District Successes: Goal 3

Create an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being

Opening of a centralized Welcome and Learning Centre to support immigrant and refugee students new to Victoria. The intention is to support successful transition into local schools through a trauma informed lens

As part of the Mental Health Framework, the establishment of community partnerships, including PISE, to support student and family physical and mental wellness

The continuation of the District Children and Youth in Care Standard of Practice

The establishment of collaboration sessions with MCFD and Indigenous delegated agencies to build better connections in support of Children and Youth in Care



## Strategic Engagement

Public schools within the District play a key role in weaving communities and families together. We foster community connection by building partnerships with parents and guardians, students and staff, while remaining open to two-way communication.

### What does engagement in the District look like?

The District strives to keep families informed and provides various opportunities throughout the school year for student, staff and public input. Each project or initiative requires a tailored approach depending on the participants and audiences involved. For example, engagement with staff and students regarding learning or classroom experiences will vary from the methods used when engaging with the broader public. Strategies used for internal and external engagement vary and depend on the scope of engagement. The District follows the International Association of Public Participation (IAP2) Foundations and Spectrum of Public Participation framework when developing engagement strategies and plans.

Anyone who may be affected by a decision should have the opportunity to provide input on the potential outcome. A key consideration in engagement planning is accessibility and reducing barriers for all community members to participate in best efforts to remain inclusive and transparent throughout the process. Some strategies include translating materials into different languages and utilizing various communication tools or platforms to adapt to the active participant's needs.

The District is always seeking ways to bring student, staff, and parent perspectives to the Board of Education. All input and data collected through engagement inform the staff's planning and the Board's decision-making. We strongly believe well-informed decisions lead to great governance.

See [Appendix A](#) for a brief overview of how the District engages with Rightsholders, students, staff, families, partners and the broader community.

## Engagement Snapshot



Nearly **45,000** students, staff and members of the public have participated in online surveys and forums since 2020



~ **40,000** monthly visitors to our website



**46** Parent Advisory Councils



**30+** Public Board of Education and Committee Meetings



**13** media requests per week (on average)



# Student Performance Data Analysis & Interpretation

## Intellectual Development

### Literacy

Our goal in the 2022-23 Enhancing Student Learning Report was to improve the on track/extending literacy outcomes within our district. The Grade 4 Literacy Foundational Skills Assessment (FSA) data indicates student success within the district (all resident students) remains unchanged at 80% for literacy/reading. The provincial data indicates the province decreased from 75% to 73%. The FSA in Literacy 7 indicates a decrease from 73% to 67%, whereas the provincial data indicates a decrease from 73% to 69%. We recognize that provincial data can be an important comparative means for our district. However, our goals will focus on continuous growth over time rather than a comparative measure.

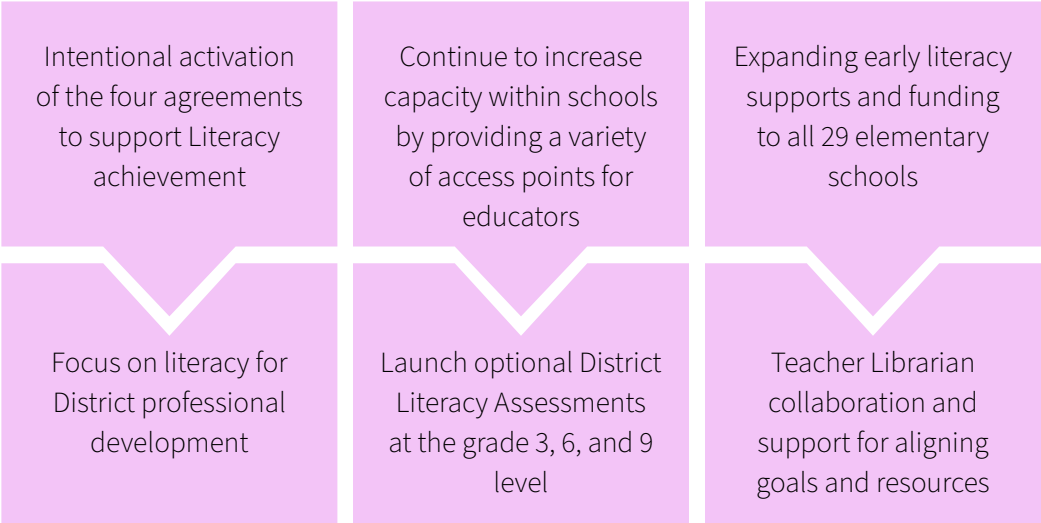
We recognize there is considerable work to do to support the literacy success of Indigenous students, Students with Disabilities or Diverse Abilities, and Children and Youth in Care in the District. Our commitment is to close the achievement gap between all resident students in our District and Indigenous students, Students with Disabilities or Diverse Abilities, and Children and Youth in Care.

Further priority work will be with distinctions-based data for Indigenous students as per the DRIPA Action Plan. As well, we will examine other data sets including street data that may be able to offer other insights into improving the success for all students in our District.

**Literacy Focus for 2023-2024**

- **Increase Indigenous students', Students with Disabilities or Diverse Abilities, and Children and Youth in Care achievement (on track and extending) on FSA 4,7**
- **Increase Indigenous students', Students with Disabilities or Diverse Abilities, and Children and Youth in Care achievement (proficient and extending) on Literacy 10**
- **Continue to increase student achievement in early literacy through the Early Literacy Collaboration Teachers in priority schools (year three—ten schools)**

### STRATEGIES TO SUPPORT LITERACY

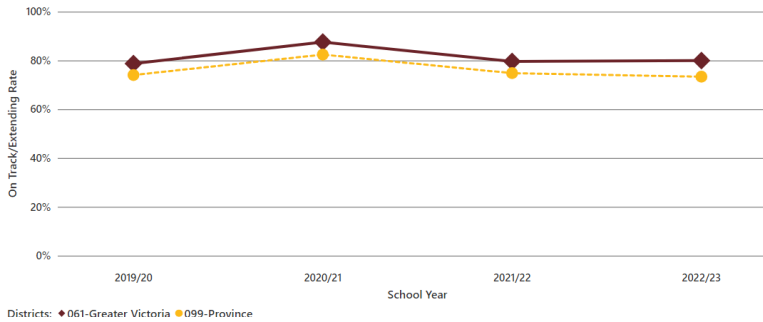


## Grade 4 Literacy Measures

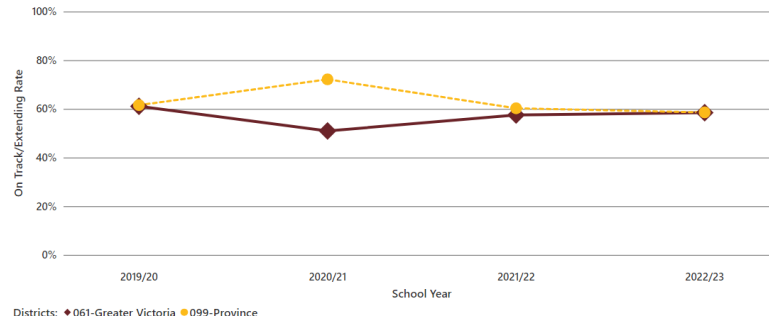
Foundation Skills Assessment (FSA) Literacy/Reading—Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

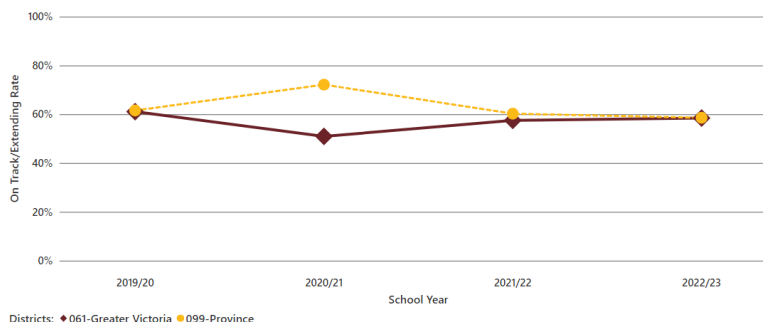
All Resident Students



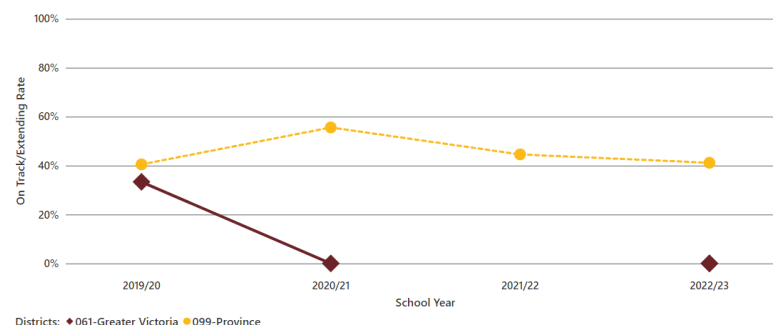
Indigenous Students



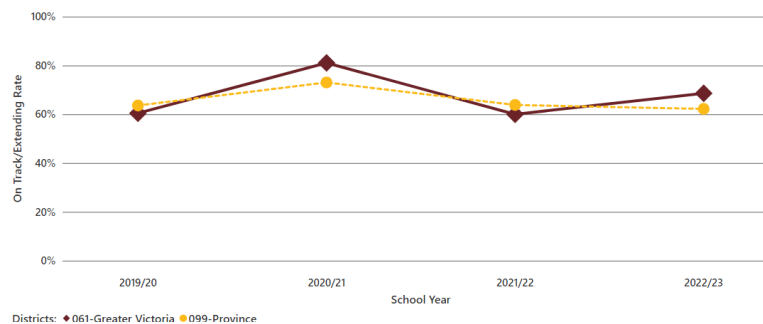
Indigenous Students Not on Reserve



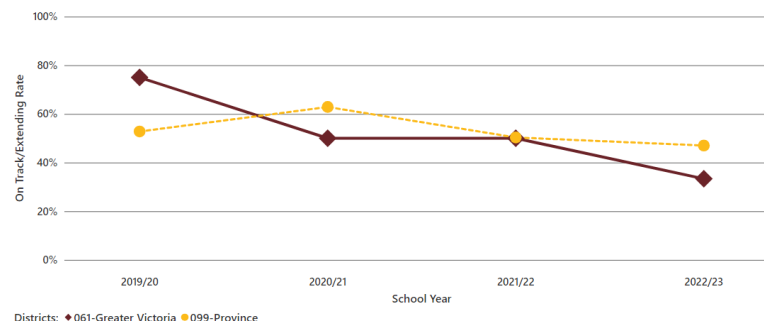
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



Children/Youth in Care

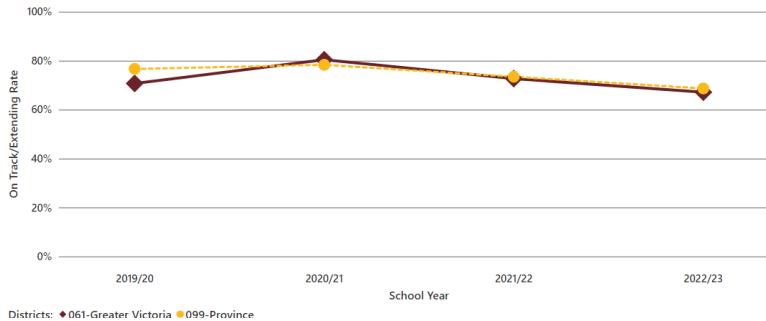


## Grade 7 Literacy Measures

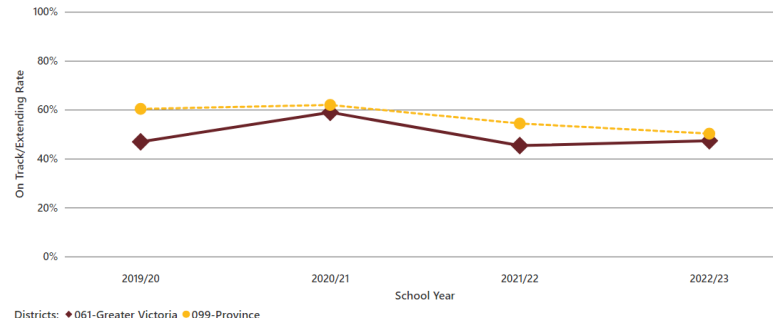
Foundation Skills Assessment (FSA) Literacy/Reading—Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

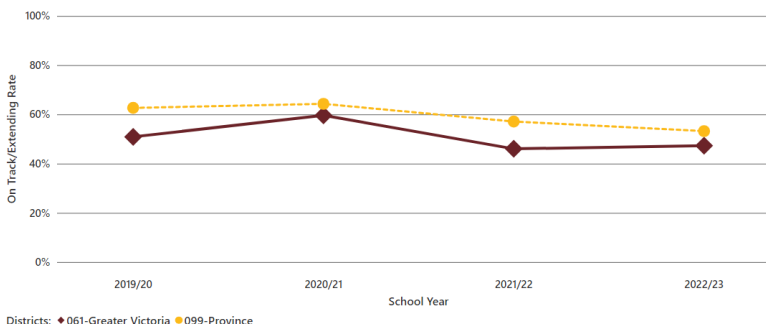
All Resident Students



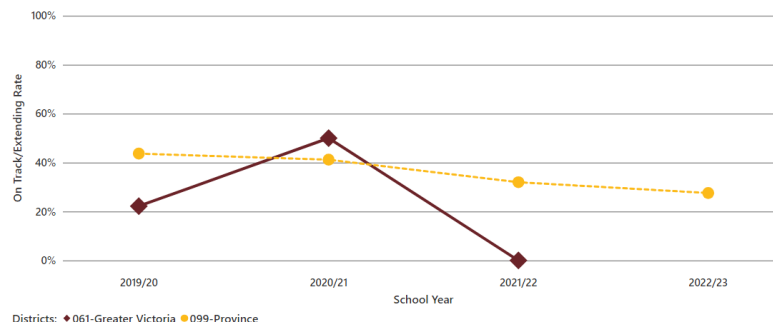
Indigenous Students



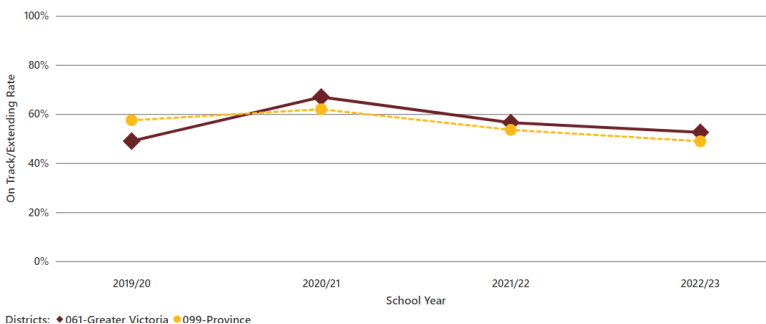
Indigenous Students Not on Reserve



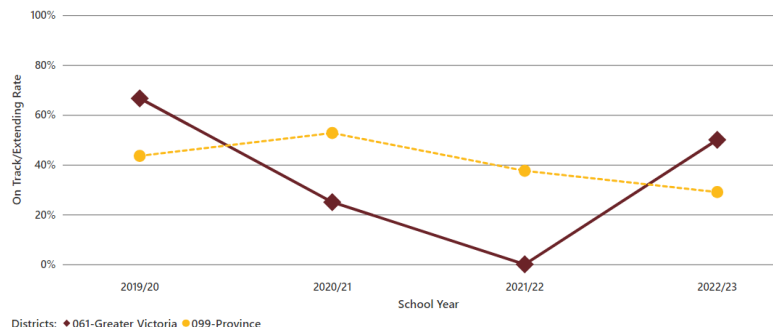
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



Children/Youth in Care

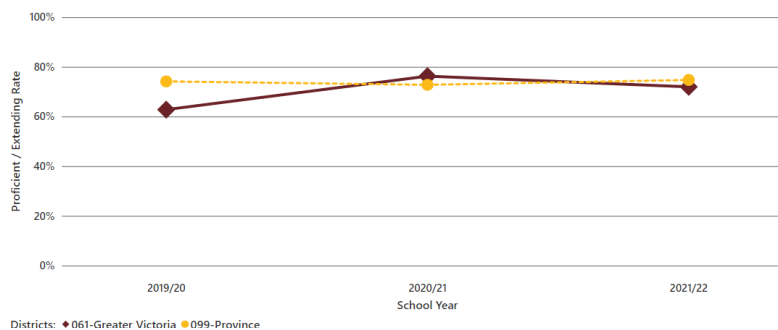


## Grade 10 Literacy Measures

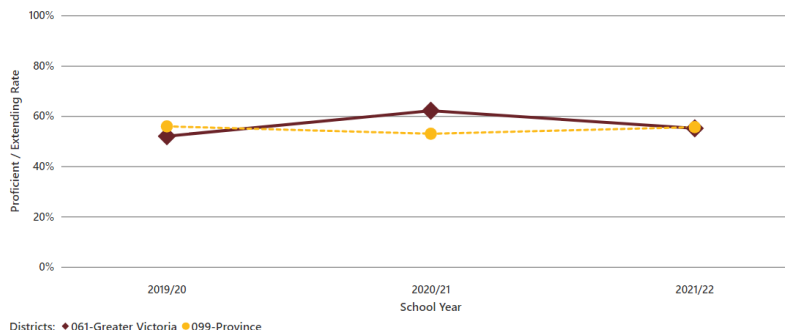
Graduation Assessment — Grade 10

(Portion of Grade 10 resident writers 'Proficient' or 'Extending' on Literacy 10)

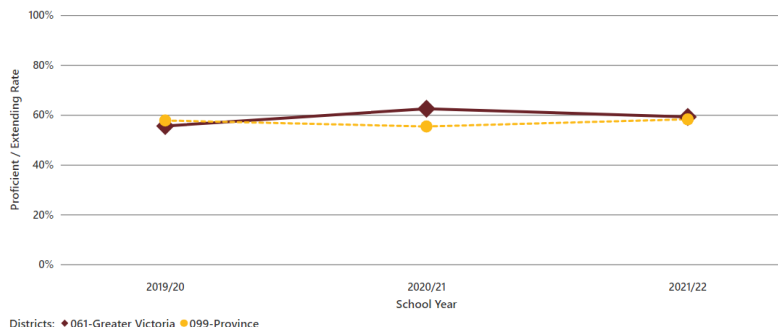
All Resident Students



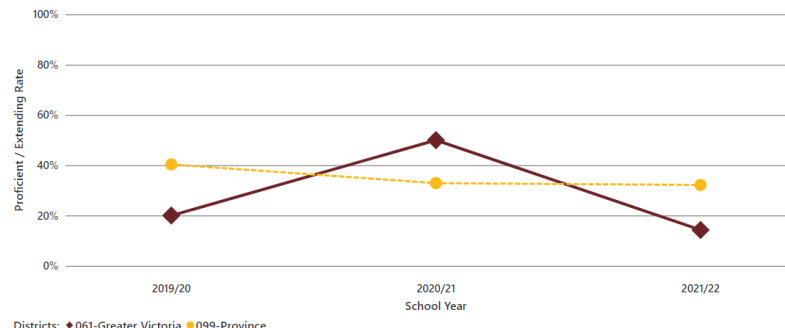
Indigenous Students



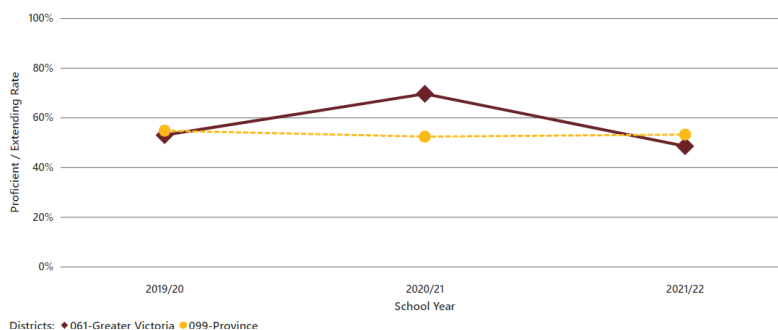
Indigenous Students Not on Reserve



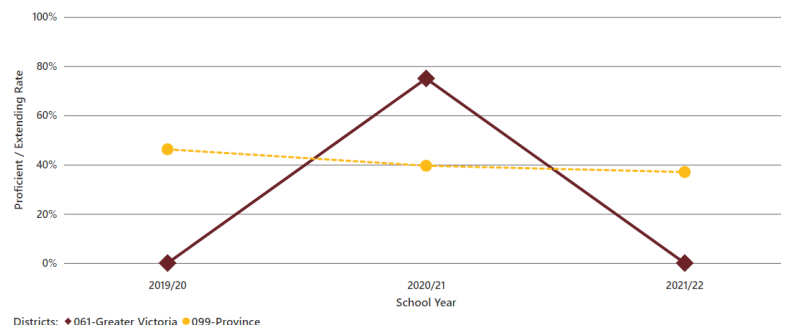
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



Children/Youth in Care





## Numeracy

In recent years, district professional learning has been focused on decolonizing numeracy instruction and shifting to supporting culturally responsive learning environments.

Numeracy assessment tasks for optional implementation in grades 3, 6, and 9 have been established and will be introduced in the 2023/24 school year. These tasks align with the provincial numeracy assessments and will be adjusted as provincial benchmarks/performance indicators are launched. A marked decline in student success occurs between Grade 4 and Grade 7. Notably, student (all resident students) success rates decrease from FSA 4 (69%) to FSA 7 (55%) to Numeracy 10 (41%). The previous year's data show FSA 4 (76%), FSA 7 (61%) and Numeracy 10 (41%), indicating a general decline in success rate in grades 4 and 7. A similar decrease in success rates for Students with Disabilities or Diverse Abilities and Children and Youth in Care is also noted from FSA 4 to FSA 7 to Numeracy 10.

### Numeracy Focus for 2023-2024

- **Increase Indigenous students', Students with Disabilities or Diverse Abilities, and Children and Youth in Care achievement (on track and extending) on FSA 4,7**
- **Increase Indigenous students', Students with Disabilities or Diverse Abilities, and Children and Youth in Care achievement (proficient and extending) on Numeracy 10**
- **Increase all resident students' achievement (proficient and extending) on Numeracy 10**
- **Co-create a Greater Victoria School District Numeracy Framework K-12**
- **Establishment of a Numeracy Lead position**

### STRATEGIES TO SUPPORT NUMERACY

Intentional activation of the four agreements to support Numeracy achievement

Continue to provide access to resources such as *Educating Now—The Art of Teaching Math*

Support on-going District professional development in numeracy K-12

Launch optional District Numeracy Assessments at the grade 3, 6, 9 level

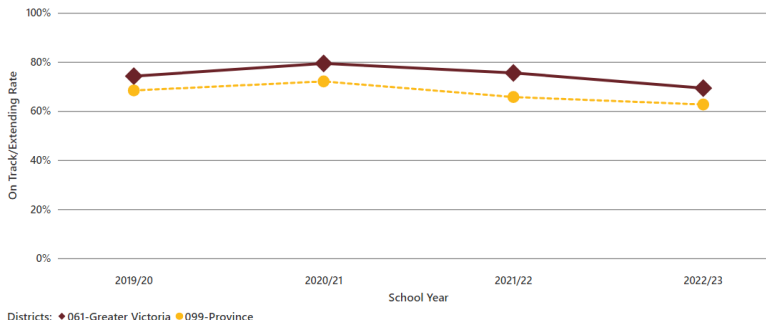


## Grade 4 Numeracy Measures

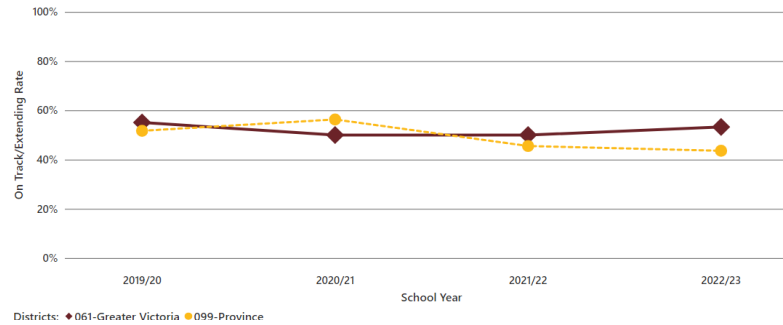
Foundation Skills Assessment (FSA) Numeracy—Grade 4

(Portion of Grade 4 resident writers ‘On Track’ or ‘Extending’ or who have ‘Met or Exceeded Expectations’ on the FSA)

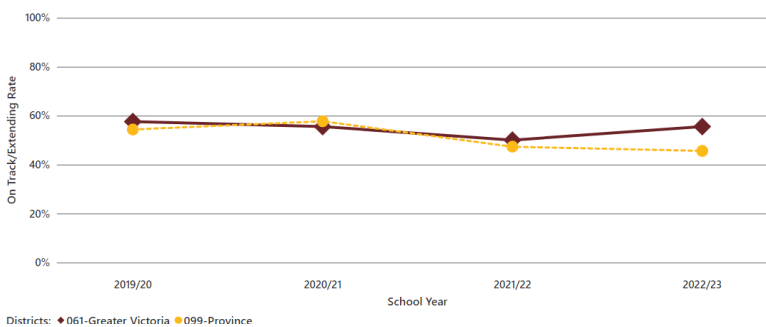
All Resident Students



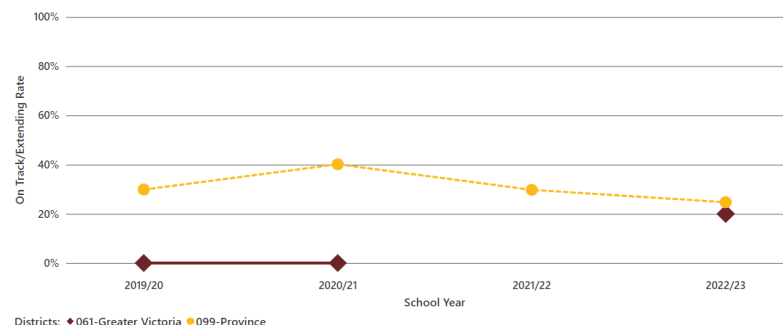
Indigenous Students



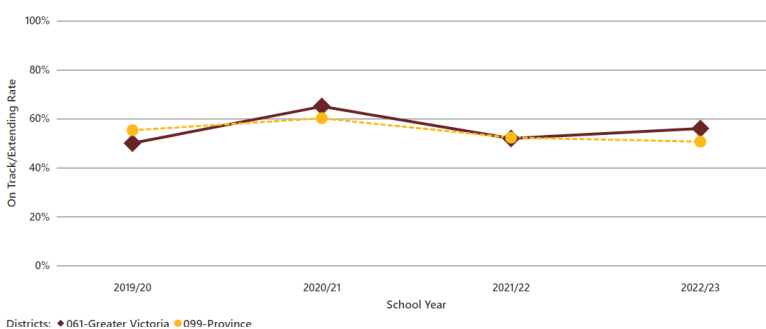
Indigenous Students Not on Reserve



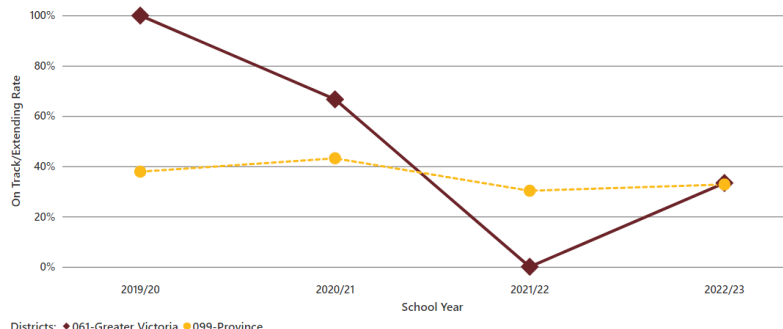
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



Children/Youth in Care

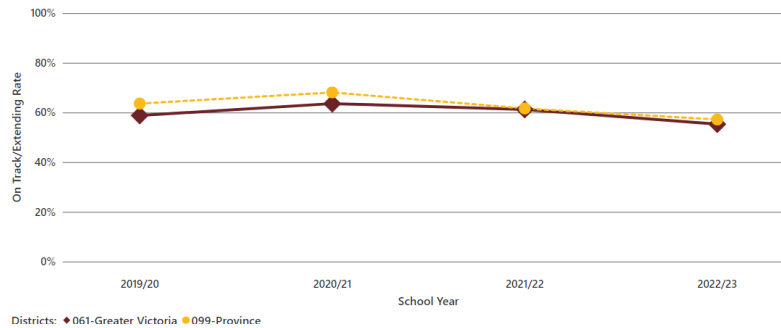


## Grade 7 Numeracy Measures

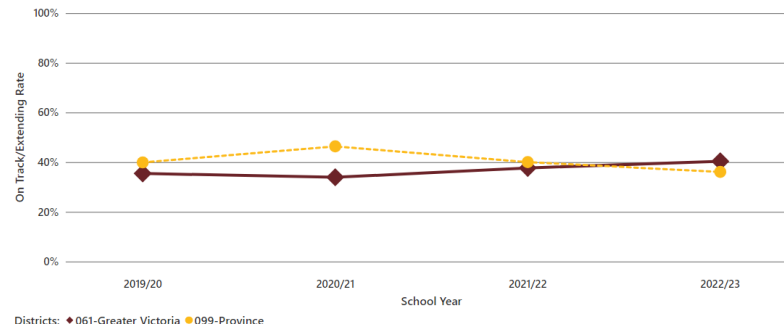
Foundation Skills Assessment (FSA) Numeracy—Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

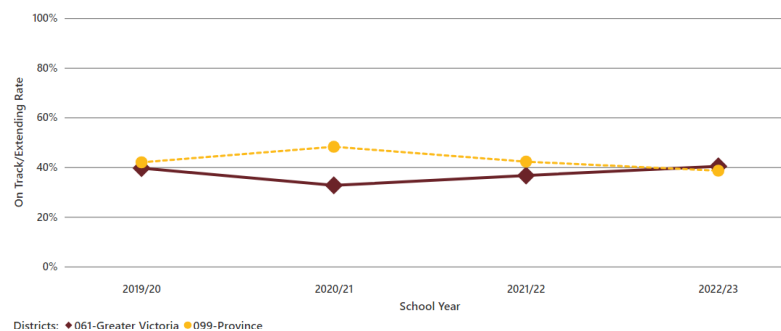
All Resident Students



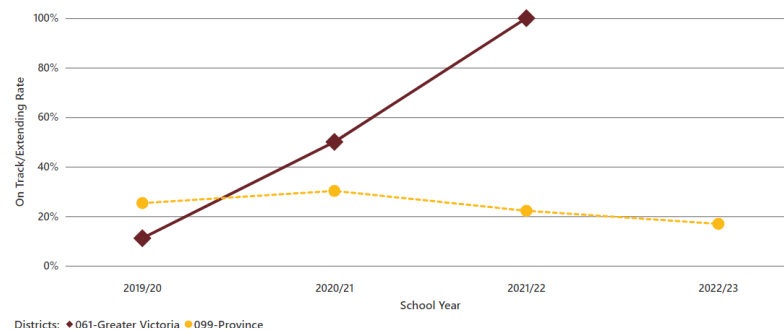
Indigenous Students



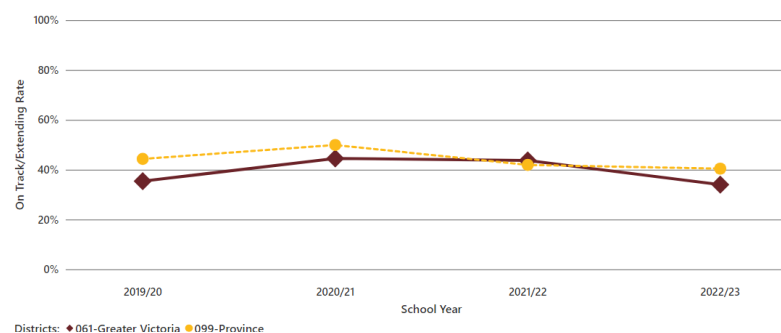
Indigenous Students Not on Reserve



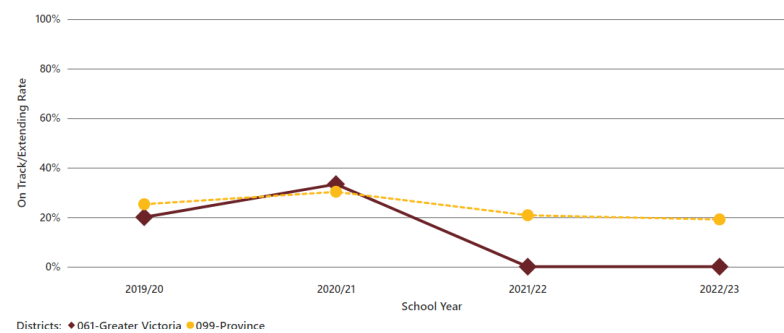
Indigenous Students On Reserve



Students with Disabilities and Diverse Abilities



Children/Youth in Care

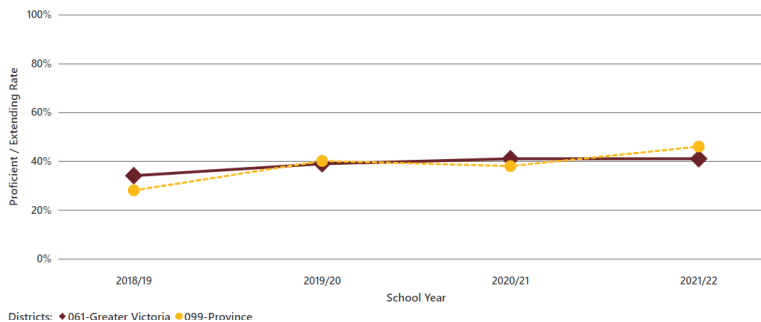


## Grade 10 Numeracy Measures

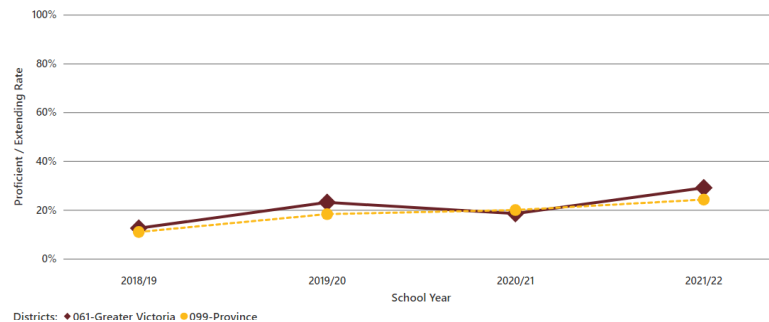
Graduation Assessment

(Portion of Grade 10 resident writers 'Proficient' or 'Extending' on Numeracy 10)

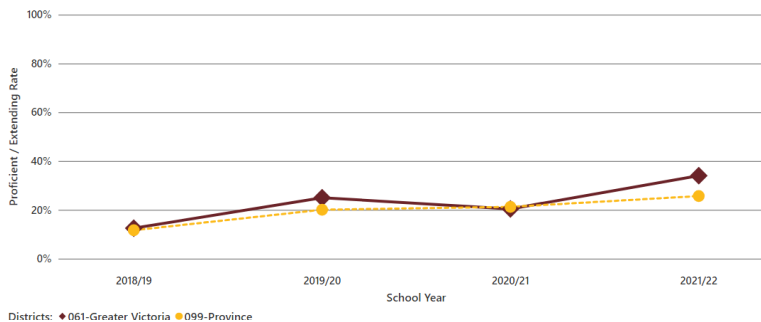
All Resident Students



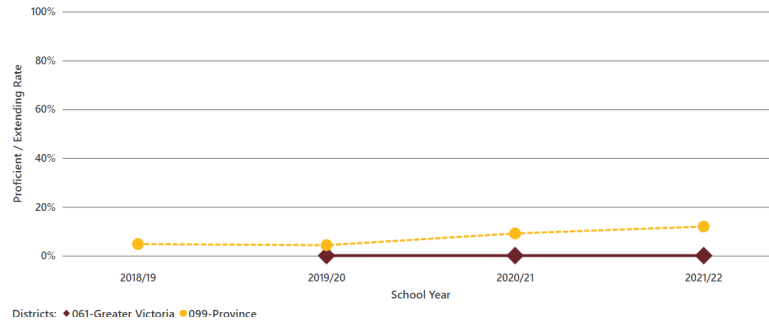
Indigenous Students



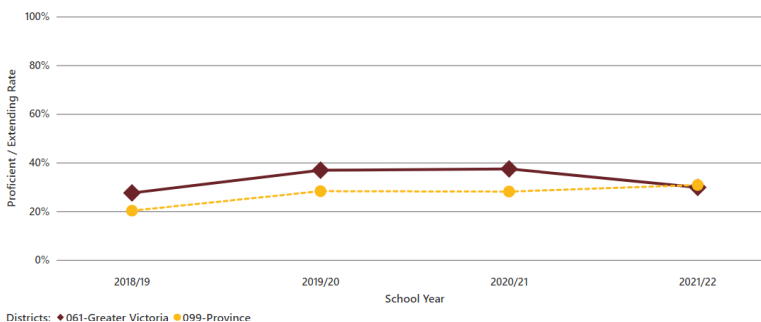
Indigenous Students Not on Reserve



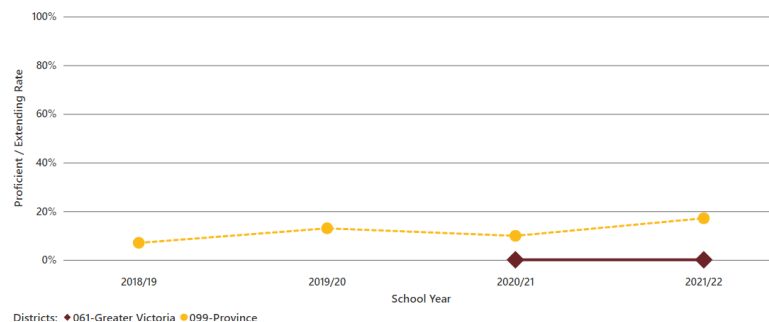
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



Children/Youth in Care





## Grade-to Grade Transitions

Although the data reflects positive success of grade-to-grade transitions for Indigenous students, Indigenous communities, through our Agreements, want to ensure that their students are transitioning with the courses and credits they need from kindergarten to grade 12.

Further examination of transition data is needed with grade level course success being examined.

### Grade-To-Grade Transition Summary

#### ***District Grade 10-11***

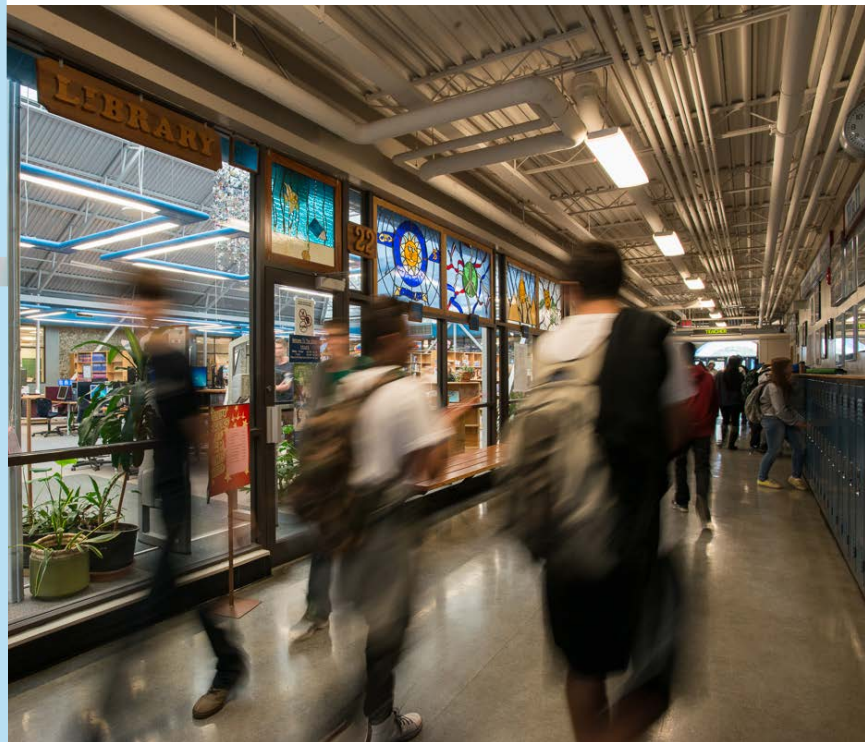
- 97% of all resident students transitioned to grade 11—consistent (+/- 2%) over the past 4 years
- 94% of all Indigenous students transitioned to grade 11—consistent (+/- 2%) over the past 3 years
- 93% of On Reserve students transitioned to grade 11—consistent with last school year

#### ***District Grade 11-12***

- 96% of all resident students transitioned to grade 11—consistent (+/- 1%) over the past 4 years
- 91% of all Indigenous students transitioned to grade 11—consistent (+/- 2%) over the past 3 years
- 87% of On Reserve students transitioned to grade 11—5% decrease from last school year

#### **Grade-to-Grade Transitions Focus for 2023-24**

- **Maintain the current rate of grade-to-grade transitions using distinctions-based data to support Indigenous students and priority students**
- **Review success rates pertaining to:**
  - Regular Dogwood completion
  - Adult Dogwood completion
  - Evergreen completion



# Human and Social Development

## Students Feel Welcome, Safe, and Connected

As a School District, a primary focus pre-K to grade 12, is developing culturally responsive learning environments where all students are connected to their learning and feel seen, heard and valued. We recognize that creating culturally responsive learning environments supports improved outcomes for Indigenous students, families and communities.

We currently utilize data from both the Middle Development Instrument (MDI) grades 4 and 6 and Student Learning Survey data for grades 10 and 12 as well as Attendance Data to examine engagement and belonging. Moving forward, it is important to develop more avenues to collect and share other sources of data, including distinctions-based data, from the communities we serve.

### Human and Social Development focus for 2023-2024

- Continue to be explicit with the philosophy and pedagogy required in culturally responsive learning environments that increase student connections, engagement and achievement
- Identify additional strategies and structures to include more voices in the District data set
- Increase staff knowledge and understanding of trauma sensitive approaches through the implementation of social emotional learning and mental health programs & resources
- Maintain the trend of increasing the number of students who indicate that they feel welcome, safe, and connected:
  - feel welcome: grade 10—from 66% in 2022 to 73% in 2023, grade 12—from 67% in 2022 to 73% in 2023
  - feel safe: grade 10—from 81% in 2022 to 82% in 2023, grade 12—from 82% in 2022 to 84% in 2023
  - feel connected: grade 10—from 49% in 2022 to 57% in 2023, grade 12—from 49% in 2022 to 56% in 2023

### STRATEGIES TO SUPPORT HUMAN AND SOCIAL DEVELOPMENT

Intentional activation of the four agreements to support human and social development

Support on-going district professional development in the areas of social emotional learning, mental health literacy and culturally responsive learning environments

Implement the use of person-centered planning in secondary schools and extend the implementation of Competency Based IEPs K-12

Continuation of the Children and Youth in Care District Standard of Practice

Strengthen the relationships with the Ministry of Children and Family Development and delegated agencies

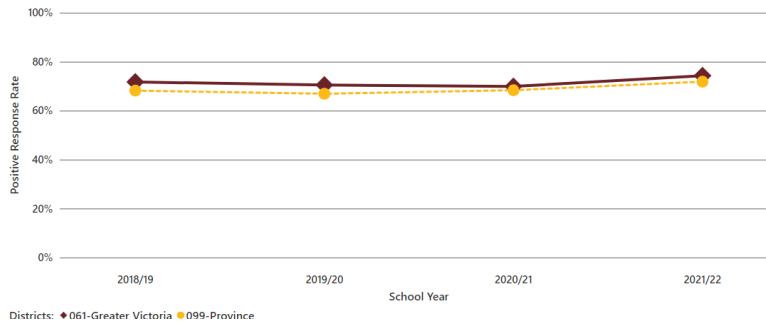
Strengthen the coordination between child care providers and school staff to nurture a seamless transition from early care to learning

## Human and Social Development Measures

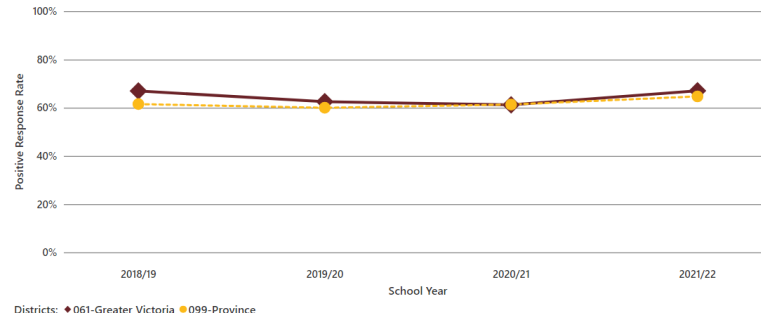
Student Learning Survey - Student sense of feeling welcome, safe, and connected at school

### Feel Welcome

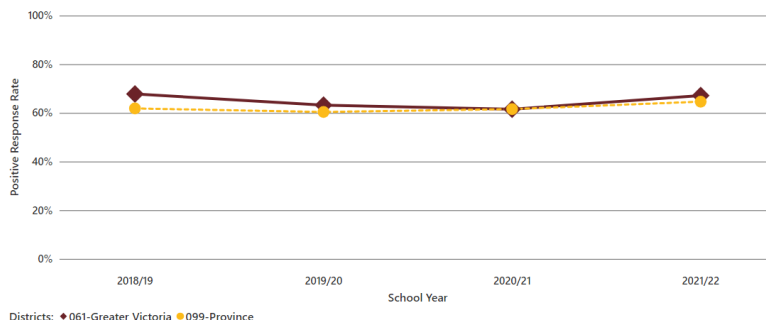
All Resident Students



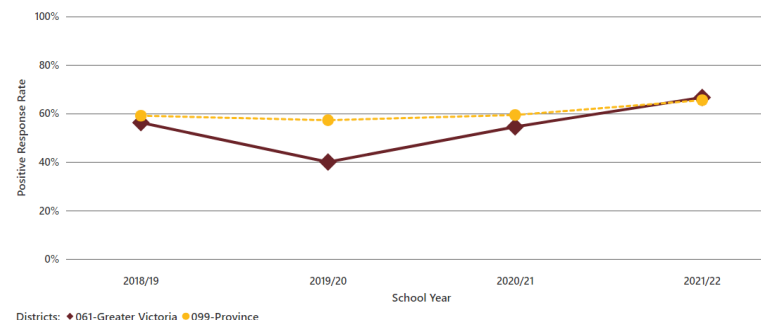
Indigenous Students



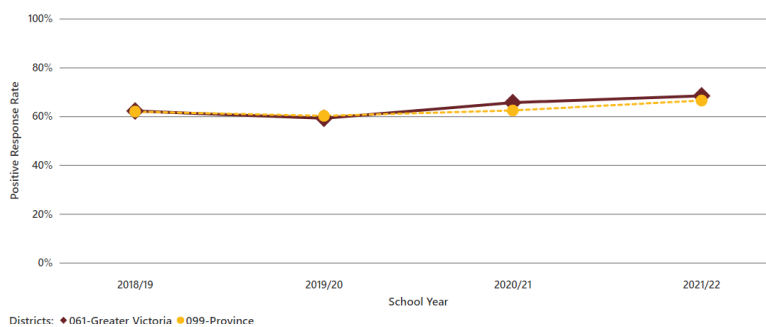
Indigenous Students Not on Reserve



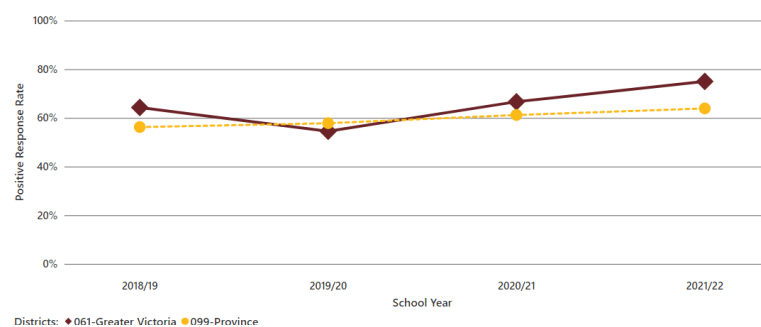
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



Children/Youth in Care

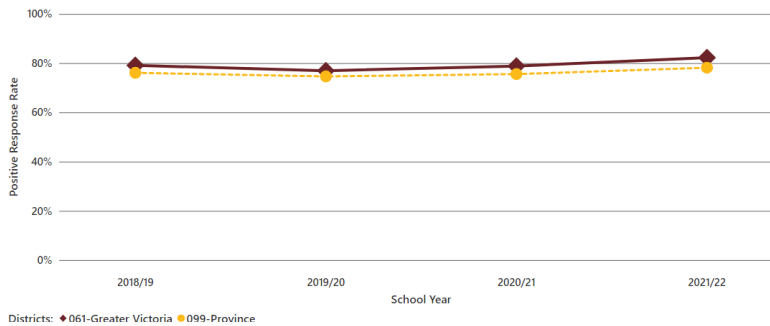


## Human and Social Development Measures

Student Learning Survey - Student sense of feeling welcome, safe, and connected at school

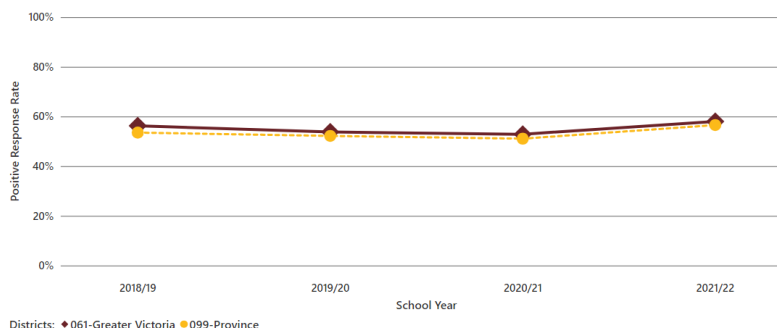
### Feel Safe

All Students

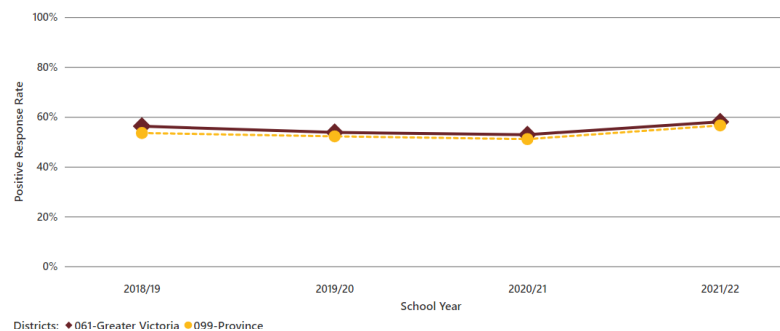


### Feel Connected

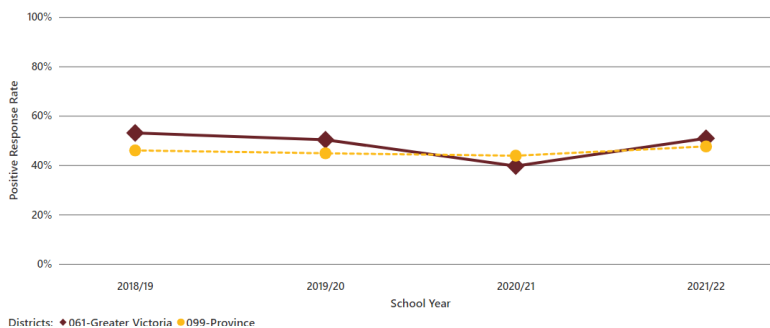
All Resident Students



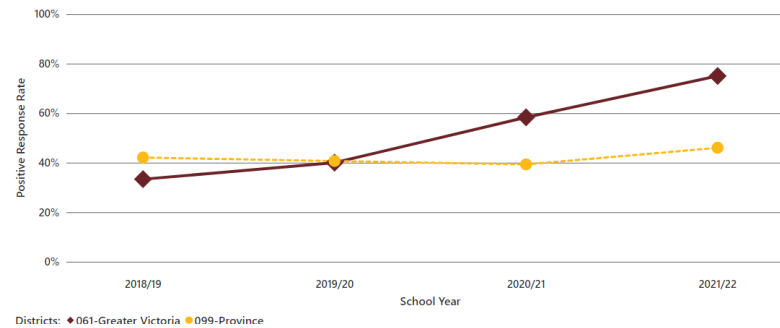
Indigenous Students



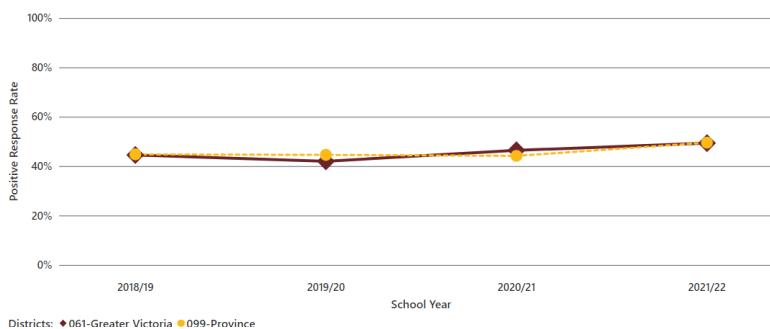
Indigenous Students Not on Reserve



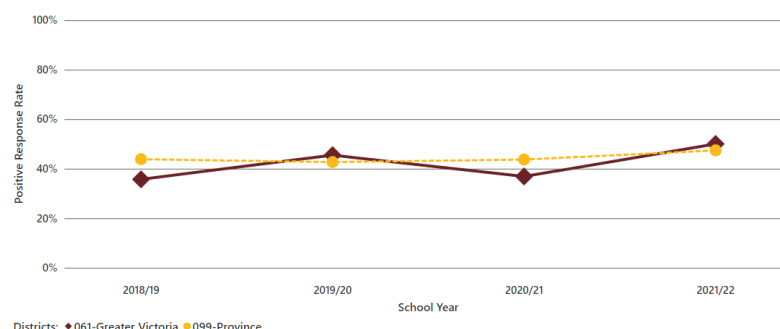
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



Children/Youth in Care



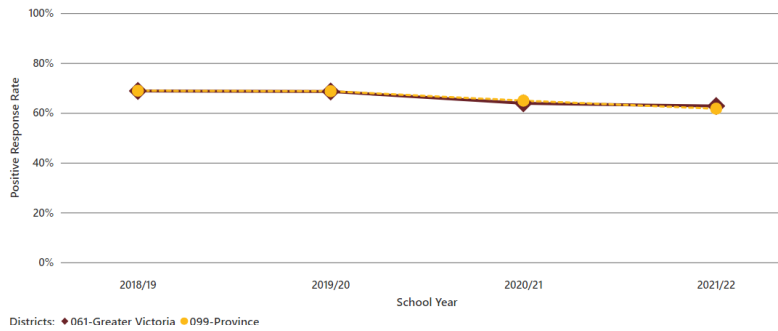


## Human and Social Development Measures

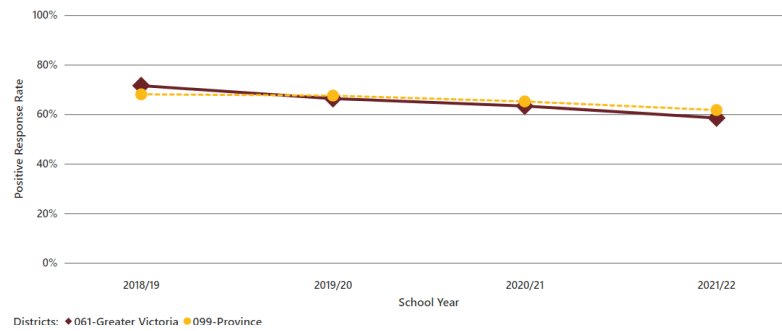
### Student Learning Survey - Adults Care

#### Adults Care

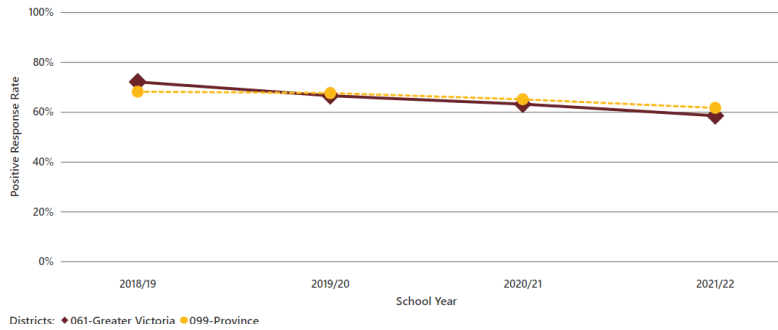
All Resident Students



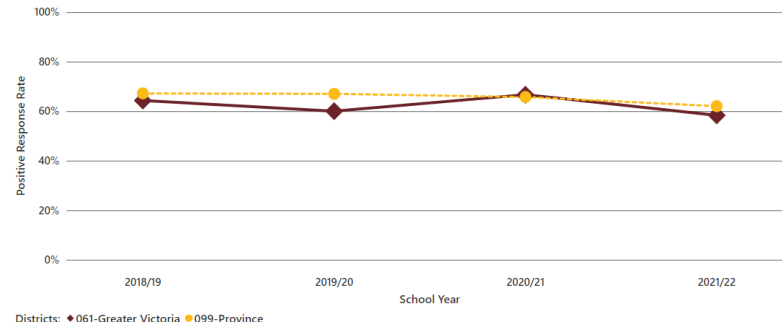
Indigenous Students



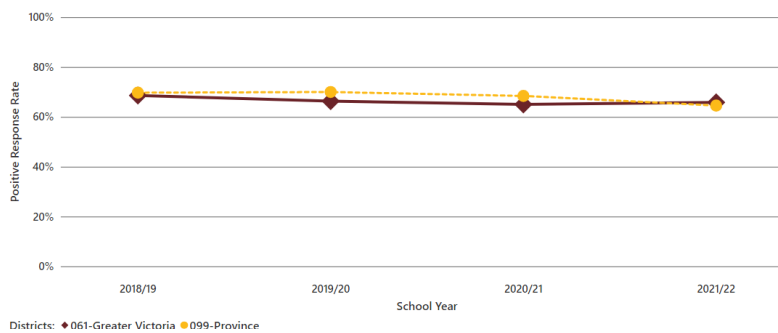
Indigenous Students Not on Reserve



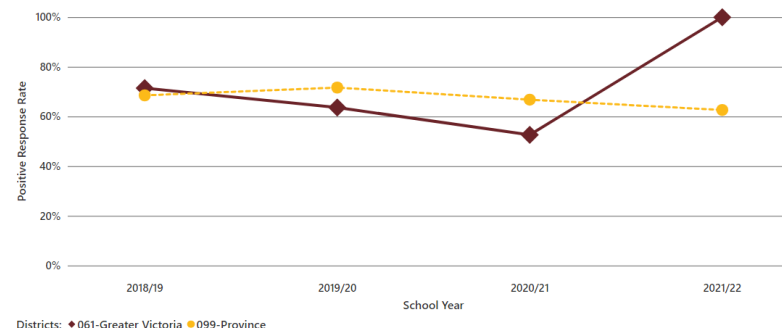
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



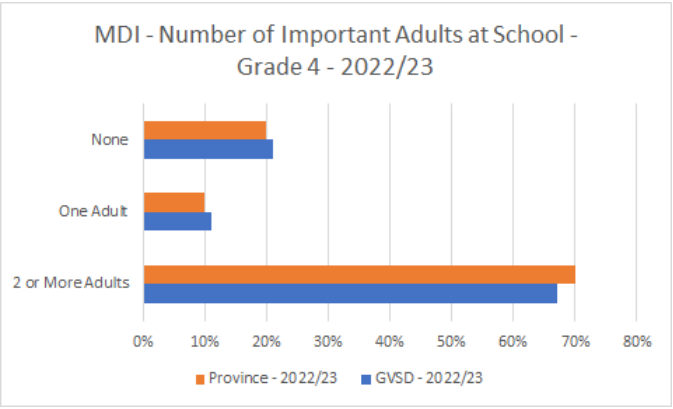
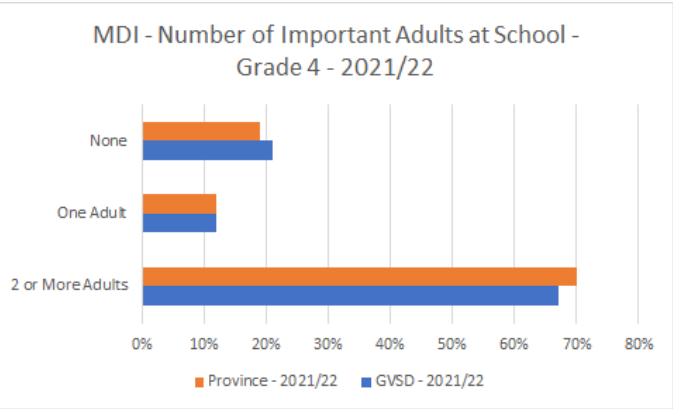
Children/Youth in Care



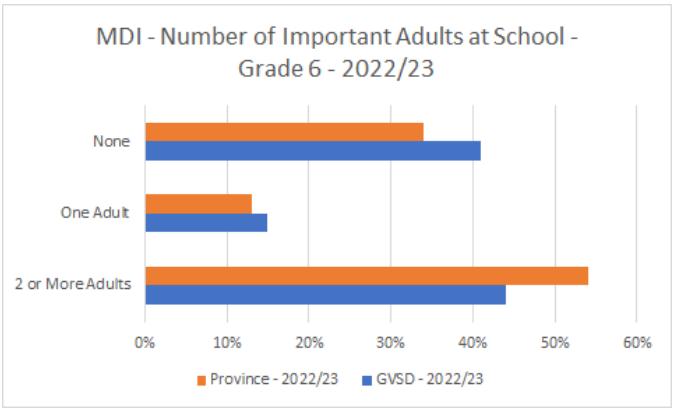
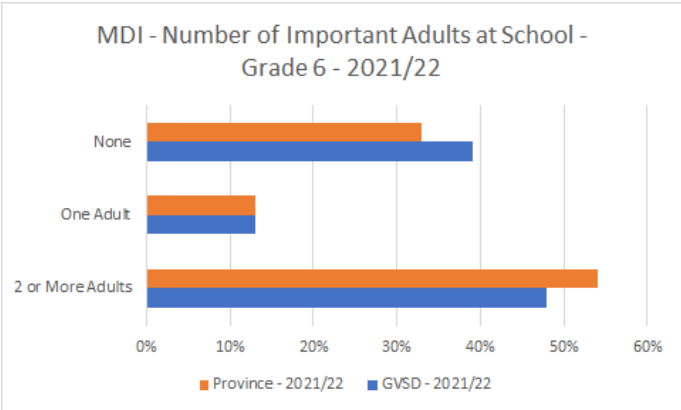
Human and Social Development Measures

MDI - Number of Important Adults at School

Grade 4



Grade 6



## Career Development

The District designs opportunities and resources within Career Development in the K-12 environment to support all students through the lenses of equity and cultural responsiveness. The focus on a personalized future orientation leading to student success creates connection, engagement, and achievement.

Career Education in elementary, middle, and secondary focuses on self-discovery, growth in the core competencies, and learning in multiple contexts within the classroom, career centres, community, and the workplace.

We continue to be committed to creating avenues for all learners to succeed and feel a sense of purpose and belonging. The research that guides us proves that this sense of purpose has positive impacts on students' well-being, graduation rates, and transitions to post-secondary.

### Career Development focus for 2023-2024

- Design opportunities for students to feel they belong, they have purpose, and they matter
- Improve rates of dual credit participation by Indigenous students, Children and Youth in Care, and Students with Disabilities or Diverse Abilities
- Improve the rates of participation in career education experiential learning activities by Indigenous students, Children and Youth in Care, and Students with Disabilities or Diverse Abilities
- Increase the number of Students with Disabilities or Diverse Abilities with person-centered planning including transition after Grade 12

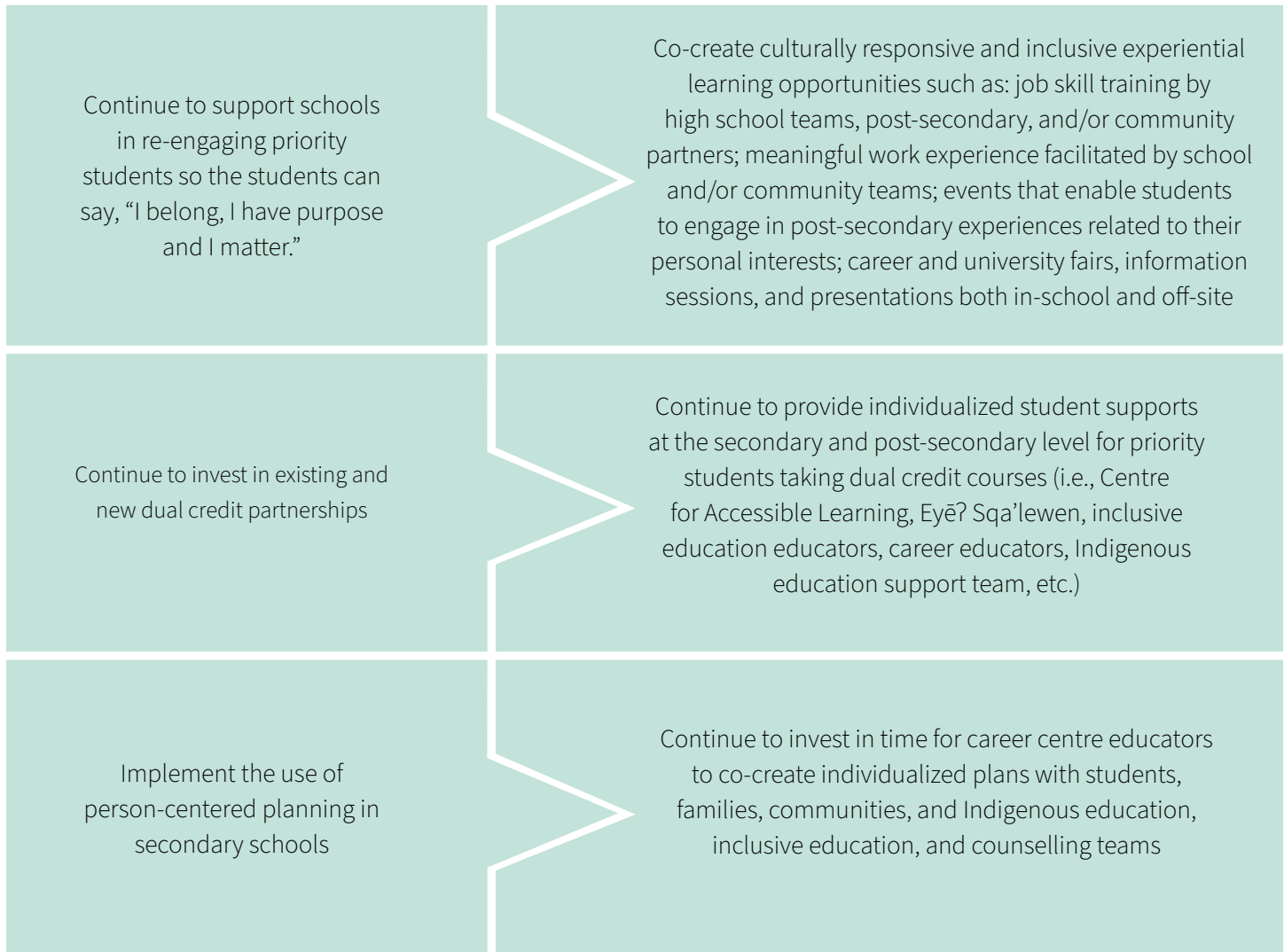
### Ministry of Education and Child Care Data (from Dual Credit Policy Review, August 2022):

Dual credit increases student success:

- Participants are 16% more likely than peers to transition to post-secondary
- Participants are 7% more likely than propensity matched peers to complete high school
  - 8% for Indigenous students
  - 9% for students with diverse abilities and disabilities



## STRATEGIES TO SUPPORT CAREER DEVELOPMENT



### Five-Year Completion Rate Data:

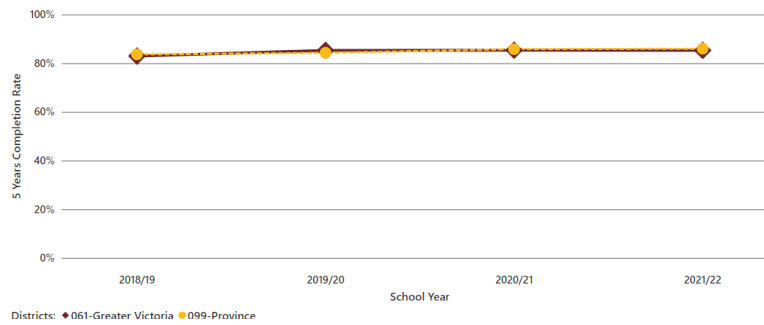
- Most recent data (2021/22) shows a sustained graduation rate for all resident students
- Indigenous student graduation has declined slightly between 2020/21 and 2021/22 for students On Reserve and Not on Reserve, equally
- Students with Disabilities or Diverse Abilities showed a slight uptick in graduation rates from the 2020/21 to 2021/22 school year
- Children/Youth in Care graduation rate decreased substantially from 2020/21 to 2021/22



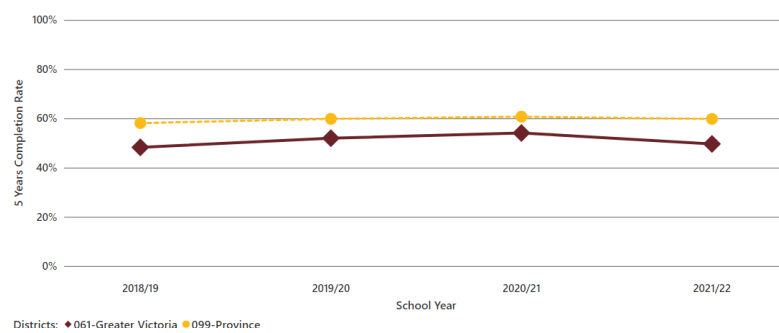
## Students Will Graduate

Graduation - Five-Year Completion Rate

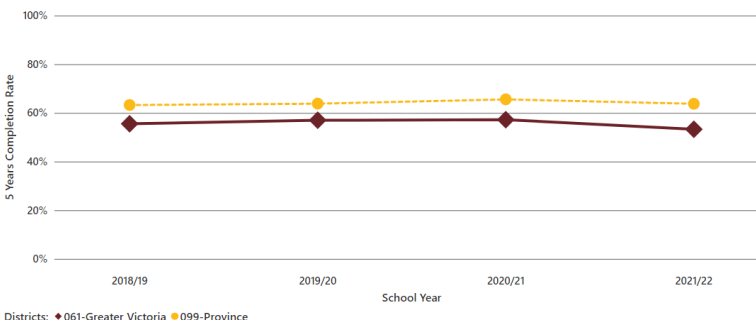
All Resident Students



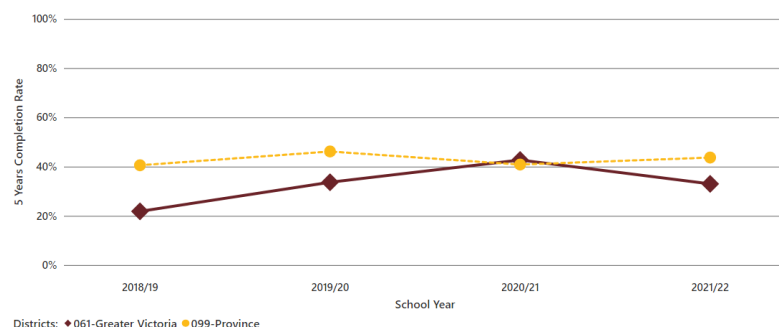
Indigenous Students



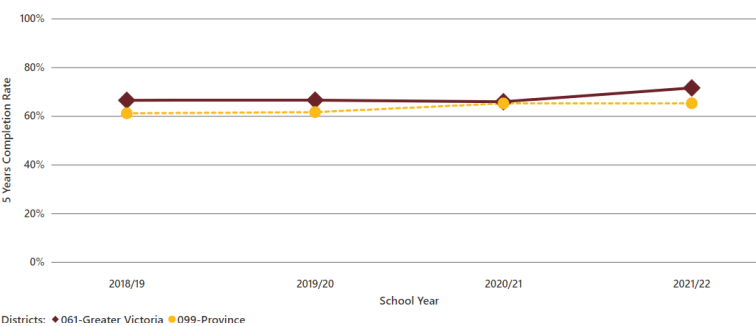
Indigenous Students Not on Reserve



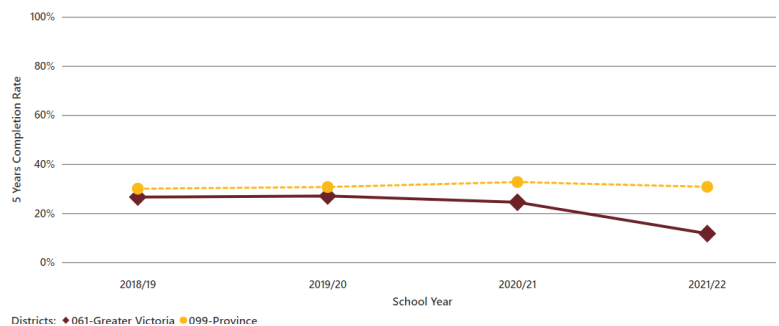
Indigenous Students On Reserve



Students with Disabilities or Diverse Abilities



Children/Youth in Care

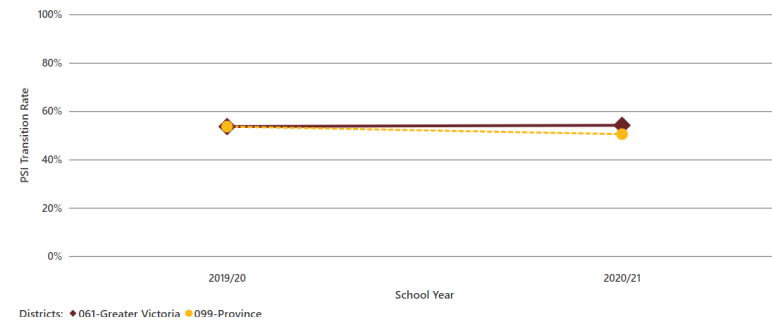




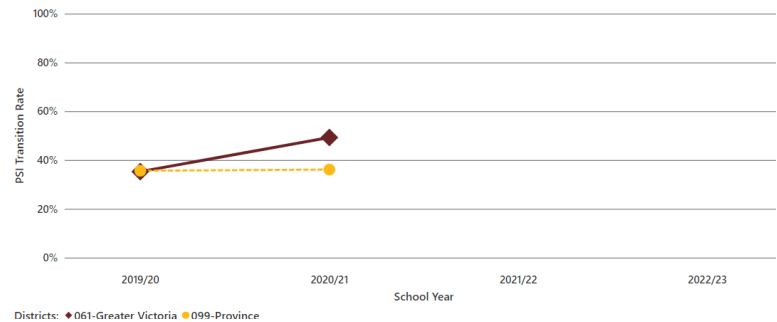
Post-Secondary Institute (PSI) Immediate Transition Rate

(Portion of resident students in the eligible-to-graduate cohort who have transitioned to a BC public PSI program in the year following graduation)

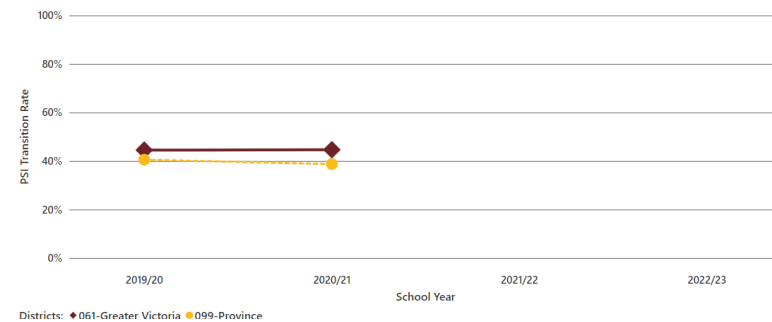
All Resident Students



Indigenous Students



Students with Disabilities or Diverse Abilities

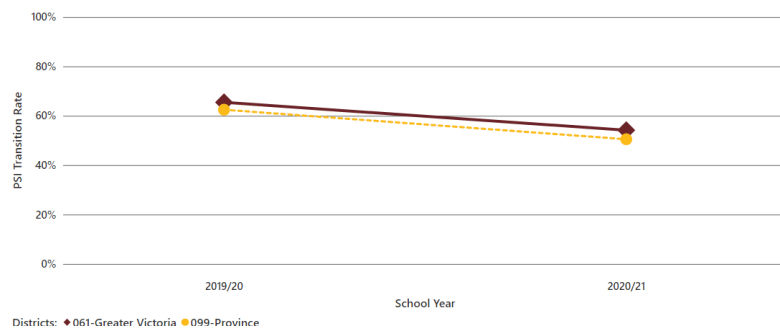


\*No data for Indigenous Students Not on Reserve and On Reserve; no data for Children/Youth in Care

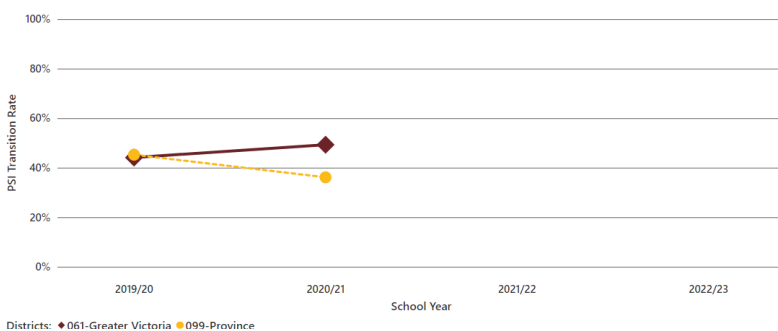
Post-Secondary Institute (PSI) 3-Year Transition Rate

(Portion of resident students in the eligible-to-graduate cohort who have transitioned to a BC public PSI program within 3 years of graduation)

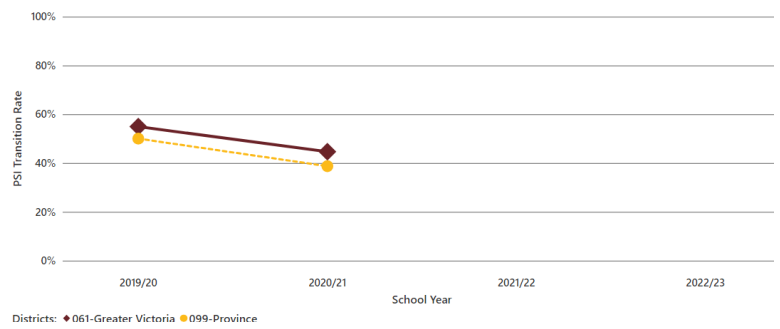
All Resident Students



Indigenous Students



Students with Disabilities or Diverse Abilities



\*No data for Indigenous Students Not on Reserve and On Reserve; no data for Children/Youth in Care

## Existing and/or Emerging Areas of Need

1. Use of distinctions-based data to support Indigenous student achievement in literacy, numeracy, grade-to-grade transitions and graduation with a Dogwood Diploma.
2. The development of a Culturally Responsive Leadership Framework to support culturally responsive learning environments.
3. Increase the structures, strategies and opportunities for engaging student voice.
4. On-going, targeted support for mental health and physical well-being.
5. Incremental growth in all completion rates and parity between Indigenous students and all residents is required.
6. Create a District numeracy sub-committee through JCCI and begin to develop a District Numeracy Framework K-12 in 2023-2024.
7. Establishment of an Accessibility Committee, an Accessibility Plan, and a feedback mechanism as required by the Accessible British Columbia Act.

## Addressing Areas of Need



SD61's first-ever Student Forum on Inclusion and Anti-Racism was organized and led by district students of colour (May 2023)



SD61's second annual Indigenous Storytelling & Film Festival professional development event featured Indigenous films, authors, storytellers, land-based learning, and other offerings (May 2023)



# Adjustments and Adaptations

## District Departments

Our District Departments have worked collaboratively to identify one key goal to guide the work that operationalizes the Strategic Plan: To support schools to feel confident and capable in re-engaging priority students so the students can say, “I belong, I have purpose and I matter.” We recognize that the student learning experience is critical to student success.

- With the support of the Indigenous Education Department, we will lean into Indigenous perspectives and considerations for systemic alignment through the use of the following guiding documents:
  - i. Local Education Agreements, Métis Education Agreement and Urban Peoples’ House Indigenous Advisory Terms of Reference,
  - ii. Truth and Reconciliation Commission of Canada: Call to Action,
  - iii. Declaration on the Rights of Indigenous Peoples Act (DRIPA),
  - iv. British Columbia Tripartite Agreement (BCTEA), and
  - v. Standard 9—Professional Standards for BC Educators.
- We will continue to focus on increasing data literacy across the system.
- We will develop a District Numeracy Framework K-12.
- Implementation of the Accessibility Plan to deliver lasting accessibility improvements that reduce barriers for all members of our learning community.

**Our District Departments have one key goal: to support schools to feel confident and capable in re-engaging priority students so the students can say,**

**“I belong, I have purpose and I matter.”**



## Indigenous Education Department

- Improving programs and service delivery model
- Implement the Indigenous Mental Health Framework
- Activation of the Four Agreements
- Review and adjust district allocation of funding as required
- Re-engagement of Equity Scan

# Alignment for Successful Implementation

## Strategic Plan

The District's Strategic Plan 2020–2025, which was renewed by the Board of Education in June 2020, was developed and informed by students, Indigenous communities, staff, educational partners, administrators, and the Board of Education.

Guided by the Strategic Plan and its focus on student equity and well-being, District plans and processes are updated through research-based strategic adjustments that ensure continued alignment with the District's Mission and Vision while addressing emerging areas of need.

## Budget Development Process

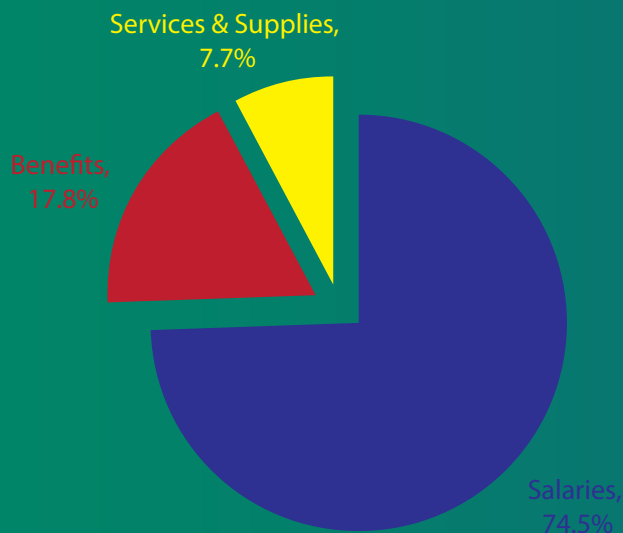
With a \$3.8 million deficit, the District was able to implement some one-time and ongoing reductions in the 2023-2024 budget and support student success by allocating resources in alignment with the Enhancing Student Learning Report and the Strategic Plan.

## Budget Allocations

In the 2023-24 budget process, allocations linked to the Enhancing Student Learning Report (ESLR) and the Strategic Plan include:

- \$25,000 for professional development for Indigenous-focused grad requirement
- \$346,129 for five daytime shift custodians to address classroom/school cleanliness
- \$164,330 increase in Educational Assistant hours to 30 hours/week at five equity-seeking priority schools
- \$48,000 professional development for mental health
- \$64,172 additional Early Childhood Educator/Educational Assistant hours at five primary level equity-seeking schools
- \$572,000 to replace educator laptops in schools
- \$48,000 to repair student devices
- \$418,250 for network infrastructure updates
- \$428,680 for Indigenous Education supports beyond targeted funding
- \$575,000 for direct literacy support and/or supplemental funding to 29 elementary schools

## Operating Expenses



**Salaries and benefits** make up approximately 92.3% of the budget

**Everything else** (services and supplies) such as technology, travel, janitorial supplies, library books, etc. makes up the remaining 7.7%

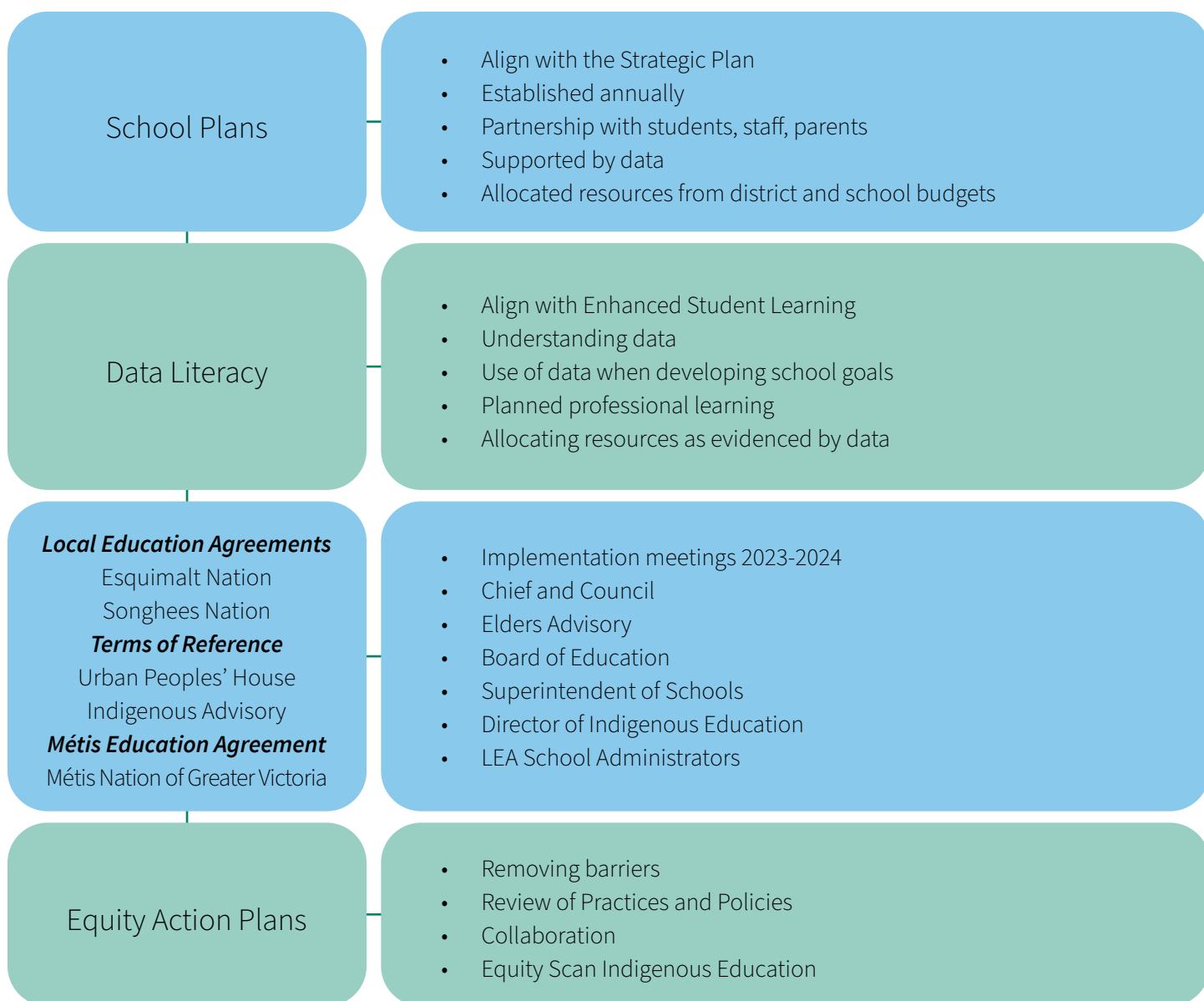
## Operational Plans

For 2023-2024, planning is underway to update/create operational plans for district departments to ensure core functions and goals are in alignment with strategic goals and ensure resources are allocated to support the identified goals at the school and district level. Distinctions-based data will be used to identify and focus supports on closing the equity gap that exists in our district.

### Operational plans by department include:

- Indigenous Education
- Human Resource Services
- Information Technology for Learning
- Facilities Services
- Financial Services
- International Program
- Modern Languages and Multiculturalism
- Inclusive Education
- Pathways and Partnerships
- English Language Learners
- Early Learning and Child Care

## Alignment Strategies







## Conclusion

Our Enhancing Student Learning Report (ESLR) is guided by our District mission, vision and core values and is grounded in evidence, research, and local knowledge. The ESLR reflects our District's Strategic Plan and a deep commitment to continue to improve results for all children, while focusing on those students who are currently the least successful in our system. Improving student achievement, physical and mental-well being and belonging, as well as closing the equity and opportunity gaps that exist between Indigenous and non-Indigenous students and furthering our Reconciliation with Esquimalt Nation, Songhees Nation, Métis Nation Greater Victoria, and Urban Peoples' House Indigenous Advisory remain as the focus of our work.

Local Education Agreements, Education Agreements, Local Terms of Reference, activation of distinctions-based data, Equity Scan and guiding documents including Truth and Reconciliation Calls to Action, Declaration of the Rights of Indigenous Peoples Act Action Plan, and the BC Tri-Partite Agreement guide our journey through collaborative and transparent processes.

## Appendix A: Audience Approaches

The District regularly engages through a culturally responsive lens with its learning community and uses the input collected to continuously improve upon practices, or inform critical considerations made by the Board of Education. The scope of engagement varies on each initiative or project and is communicated on the outset of any public engagement.

See below for a brief overview of how the District engages with Rightsholders, students, staff, families, partners and the broader community.

### Rightsholders

- The District respectfully walks alongside the Four Houses when it comes to student and public engagement by first asking how the Four Houses would like to engage, and then working through the Indigenous Education Department as a conduit. It creates a space for meaningful conversations to strengthen relationships, and seeks the Four Houses' (Songhees Nation and Esquimalt Nation, Urban Peoples House Indigenous Advisory, and Métis Nation Greater Victoria) guidance on how to best support their children, youth and families.
- Senior staff meets with the Four Houses once a month to co-develop plans that set learners up for success. The District has the Four Houses set the table for conversation and actively listens.



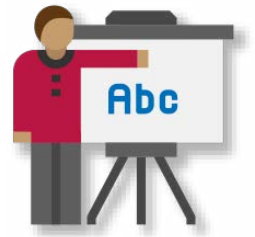
### Students

- School staff/teachers engage with students at the school level on important topics.
- The District has a Student Representative Advisory Council (SRAC) comprised of secondary students that informs senior staff about school-based initiatives or ideas. The SRAC communicates with their schools and collect input from peers to help inform district processes. The students and staff meet monthly, and SRAC students attend Board of Education Standing Committee and Board meetings.
- All schools have Gender and Sexuality Alliance (GSA) clubs to create inclusive school cultures that support all students in feeling safe and welcome.
- Students are also invited to participate in school-level appropriate engagement activities on potential proposals that will impact them, including the annual budget. These activities include surveys, polls, meetings, or student symposiums.
- In 2023 senior students led the District's first Student Forum on Inclusion and Anti-Racism. Students of colour shared personal experiences to helped provide direction for senior staff in making the District's schools more equitable.



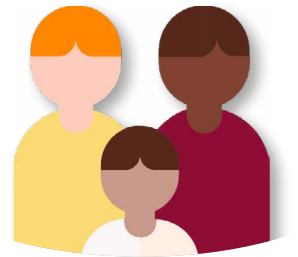
### Staff

- Regular updates from the Superintendent and Departments to all staff.
- The Superintendent, the Deputy Superintendent and the Associate Superintendent hold weekly school-level meetings with Principals and Vice-Principals.
- Monthly administrative meetings with all Principals and Vice-Principals.
- Monthly labour management or liaison meetings between staff and unions.
- Inception of budget advisory committee with representation from unions, VCPAC, etc.
- Staff from various departments, including teacher staff for music, provide presentations and expertise to the Budget Advisory committee.
- Talking tables, a facilitated discussion budget meeting, invites 10 representatives each from each union along with Principals/Vice-Principals, and the Victoria Confederation of Parent Advisory Councils (VCPAC), as well as representatives of the Four Houses.



### Parents/Guardians

- Regular communication is shared with families to keep them informed on multiple channels: email, websites, social media, meetings, etc.
- Families are always invited to provide input or feedback on big decisions such as student enrolment priorities, boundary review, seismic projects, and budget. Communication tools use include online surveys, polls, open houses, written submissions, and public meetings.
- Parents/guardians have opportunities to be part of committees.
- The Superintendent has regular conversations with VCPAC President.
- All families are invited to attend or present at monthly Standing Committee and Board Meetings.



### Community Partners

- Community partners are invited to provide input or feedback on big decisions such as student enrolment priorities, boundary review, seismic projects, and budget. Communication tools use include online surveys, polls, open houses, written submissions, and public meetings.
- Community partners can attend or present at regular Standing Committee and Board Meetings, and have opportunities to be part of committees.
- Trustees are assigned as Board liaisons to municipalities in the District.



### Educational Partners

- Joint Committee on Curriculum Implementation: regular committee meetings are held between District staff and Greater Victoria Teachers Association.
- Regular Meetings with Island Chapter of BC School Superintendents Association (BCSSA) and BC Association of School Business Officials (BCASBO), and BCSSA and BCASBO provincially.
- Regular meetings of the Vancouver Island School Trustees Association and BCSTA provincially.
- Educational partners can attend or present at Board of Education Meetings.



### Ministry of Education

- Many of our staff participate in Ministry of Education and Child Care committees. In addition the Ministry holds an annual meeting for Board Chairs, Superintendents and Secretary-Treasurers to discuss initiatives at a high level. The District participates in pilot projects to support the Ministry.



556 Boleskine Road  
Victoria, BC V8Z 1E8

[www.sd61.bc.ca](http://www.sd61.bc.ca)





TO: The Board of Education  
FROM: Deb Whitten, Superintendent of Schools  
RE: 2023-2024 School Goals (School Plans)  
DATE: September 25, 2023

## Purpose

As per the School Act, Division 2 – Parents, Section 8.3 School plan (1) In each school year, a board must approve a school plan for every school in the school district. (2) A board must make a school plan approved under subsection (1) available to the parents of students attending that school.

## Background

The Strategic Plan 2020-2025, sets the following Goals and Strategies for the Schools/District:

Goal 1	Goal 2	Goal 3
Create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.	Create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.	Create an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being.
<b>Strategy 1:</b> Develop and support high quality learning opportunities through the implementation of curriculum in order to improve student achievement.  <b>Strategy 2:</b> Engage and collaborate with students, families and staff to provide an inclusive learning environment that will enhance and support student learning, identities and well-being.  <b>Strategy 3:</b> Address the inequity of outcomes for diverse learners in literacy, numeracy, engagement and completion rates.	<b>Strategy 1:</b> Critically examine personal and systemic biases, attitudes, beliefs, values and practices to increase student and staff understanding and appreciation of Indigenous worldviews, histories and perspectives.  <b>Strategy 2:</b> Engage and collaborate with local Nations, Indigenous educators, Indigenous community leaders, Elders and families to enhance Indigenous student learning and well-being and identity.  <b>Strategy 3:</b> Address the inequity of outcomes for Indigenous learners in literacy, numeracy, attendance and graduation rates.	<b>Strategy 1:</b> Continue to provide professional learning opportunities to all staff in K-12 to further support implementation of social emotional learning, physical literacy and mental health literacy that improves outcomes for students and classrooms.  <b>Strategy 2:</b> Work in collaboration with Ministry of Children & Family Development to provide joint educational planning and support for children and youth in care that helps develop the child's personality, talents and mental and physical abilities to the fullest for current and future success.  <b>Strategy 3:</b> Engage and collaborate with families to encourage awareness of and engagement in physical literacy and mental health literacy that improves outcomes for students in classrooms and at home.  <b>Strategy 4:</b> Address the inequity of opportunity for all learners to maximize physical health and mental well-being.

Throughout the 2022-2023 school year, we focused on the messy process of developing meaningful goals through building trust, being curious, engaging in ongoing feedback and celebrating success.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

In our discussions, we asked Principals and Vice-Principals to reflect on their school goals, and consider the following:

- How do you deepen conversations in your school around assessment literacy, instructional planning, social-emotional learning, and communicating student learning?
- How do you create opportunities for collaboration?
- Where do you see evidence of innovation and inquiry?
- How do you challenge the structures that are perceived barriers?
- How do you establish and maintain high and achievable expectations for all learners?
- How do you encourage *student* and community voice?
- How do you intentionally align your time, money and resources in support of your school goals?

Our schools will publish their respective School Goals on their respective websites, and for ease please click [here](#) to access the School Goals.

***Recommended Motion:***

*That the Board of Education of School District No. 61 (Greater Victoria) approve the 2023-2024 school plans as presented.*

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

# Office of the Secretary-Treasurer

*Katrina Stride – Secretary-Treasurer*

**TO:** Board of Education

**FROM:** Katrina Stride, Secretary-Treasurer

**DATE:** September 25, 2023

**RE:** **Monthly Report**

## Purpose

The purpose of this report is to update the Board on some of the activities of the Secretary-Treasurer since June 19, 2023.

## Activities

- LEA meeting with Esquimalt and Songhees First Nations
- Tour of child care studios with Ministry of Education and Child Care, Ministry of Finance and Infrastructure BC
- Educational staffing meetings
- Policy Sub-Committee meetings
- Audit Sub-Committee meetings
- Meetings with municipalities
- Meetings with community partners
- Meetings with legal counsel
- Meetings with Ministry of Education and Child Care
- Meeting with Auditor
- Daily and weekly Senior Leadership Team meetings
- Weekly Chair Superintendent agenda setting meetings
- Weekly Superintendent meetings
- Weekly Budget meetings
- Bi-weekly Vic High construction project meetings with Facilities and School Principal
- Bi-weekly Cedar Hill construction project meeting with Facilities and School Principal
- Bi-weekly Facilities meetings
- Bi-weekly Facilities and Superintendent meetings
- Bi-weekly Information Technology for Learning meetings
- Bi-weekly Privacy Management meetings
- Monthly Standing Committee and Board meetings
- Monthly Administrators meeting
- Monthly District Leadership Team meeting
- Quarterly BCASBO Zone meeting
- Annual District Leadership meetings
- Professional Development: BCSSA Summer Leadership Academy

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

# Office of the Secretary-Treasurer

*Katrina Stride – Secretary-Treasurer*

TO: Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 25, 2023

RE: **2023-2024 Annual Five Year Capital Plan – School Food Infrastructure Program**

## Capital Plan 2023-2024 Ministry Response Letter Amendment

On September 15, 2023, the School District received a letter in response to its 2023-2024 Annual Five Year Capital Plan submission for the School Food Infrastructure Program. The amended response letter is attached.

### Major Capital Programs

There were no changes to Major Capital Programs.

Project #	Project Name	Project Type	Comments
150466	Sundance Elementary	Seismic	Please submit Project Development Report (PDR) to Ministry for funding approval as soon as possible

### Minor Capital Programs

There was one change to Minor Capital Programs. The new item is bolded in the table below.

The School District received funding for \$170K of the \$305K requested for the School Food Infrastructure Program. The amended response letter refers to Campus View Elementary, but the submission included funding for several sites. Director of Facilities Services Vistisen-Harwood was advised to select only one site when submitting the online application to the Ministry.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

Facility Name	Program Project Description	Amount Funded by Ministry	Next Steps & Timing
South Park Family School	SEP - Roofing Upgrades	\$1,000,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Doncaster Elementary*	CNCP - HVAC Upgrades	\$518,200	Proceed to design, tender & construction. To be completed by December 31, 2023.
Reynolds Secondary	CNCP - HVAC Upgrades	\$350,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
<b>Campus View Elementary</b>	<b>FIP – Kitchen Equipment</b>	<b>\$170,000</b>	<b>Proceed to design, tender &amp; construction. To be completed by March 31, 2024.</b>

*\*Please contact your Minor Capital planning officer for information on funding structure.*

The \$170K will be spent on the following item at 7 sites:

- Space and functionality improvements to existing kitchens to ensure that local health authority requirements for food preparation are met. For example, the installation of cabinetry, countertops, sinks, refrigerators and related plumbing and electrical.

### Recommended Motions

In order to receive this new funding, the Board is required to approve three readings of Capital Bylaw No. 2023/24-CPSD61-02.

The motion below reflects the wording in the Capital Bylaw No. 2023/24-CPSD61-02 Capital Plan 2023/24. The Capital Bylaw No. 2023/24-CPSD61-02 Capital Plan 2023/24 is attached.

That the Board of Education of School District No. 61 (Greater Victoria) approve Capital Bylaw No. 2023/24-CPSD61-02 Capital Plan 2023/24.

WHEREAS in accordance with Section 142 of the *School Act*, the Board of Education of School District No. 61 (Greater Victoria) (hereinafter called the "Board") has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with Section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;



- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

1. The Capital Bylaw of the Board for the 2023/24 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated September 15, 2023, is hereby adopted.
2. This Capital Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Bylaw No. 2023/24-CPSD61-02.

Read a first time this 25<sup>th</sup> day of September, 2023;

Read a second time this 25<sup>th</sup> day of September, 2023.

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of School District No. 61 (Greater Victoria) Capital Bylaw No. 2023/24-CPSD61-02 at the September 25, 2023 Board meeting.

**Motion must carry unanimously to continue to the 3<sup>rd</sup> reading**

Read a third time this 25<sup>th</sup> day of September, 2023, and finally passed and adopted the 25<sup>th</sup> day of September, 2023.

### Supporting Documents

Capital Plan 2023/24 Ministry Response Letter dated September 25, 2023

Capital Plan Bylaw No. 2023/24-CPSD61-02 Capital Plan 2023/24



September 15, 2023

Ref: 293335

To: Secretary-Treasurer and Superintendent  
School District No. 61 (Greater Victoria)

**Capital Plan Bylaw No. 2023/24-CPSD61-02**

Re: Ministry Response to the Annual Five-Year Capital Plan Submission for 2023/24

This letter is in response to your School District's 2023/24 Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs and provides direction for advancing supported and approved capital projects. **Please see all bolded sections below for information.**

The Ministry has reviewed all 60 school districts' Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs to determine priorities for available capital funding in the following programs:

- Seismic Mitigation Program (SMP)
- Expansion Program (EXP)
- Replacement Program (REP)
- Site Acquisition Program (SAP)
- Rural District Program (RDP)
- School Enhancement Program (SEP)
- **School Food Infrastructure Program (FIP)\***
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- Bus Acquisition Program (BUS)

**\*Note: The FIP is a new program commencing in fiscal year 2023/24. FIP project requests are required to be submitted as part of the capital plan submissions that are due on June 30, 2023. School districts will be advised of approved FIP projects in early fall via an amended 2023/24 Capital Plan Response letter. Further information regarding the scope of the program, program criteria, and eligible projects will be included in the 2024/25 Capital Plan Instructions.**

The following tables identify major capital projects that are supported to proceed to the next stage, if applicable, as well as minor capital projects that are approved for funding and can proceed to procurement.

## **MAJOR CAPITAL PROJECTS (SMP, EXP, REP, SAP, RDP)**

### **Projects in Development from Previous Years**

Project #	Project Name	Project Type	Comments
150466	Sundance Elementary	Seismic	Please submit Project Development Report (PDR) to Ministry for funding approval as soon as possible

Follow-up meetings will be scheduled by your respective Regional Director or Planning Officer regarding next steps. Also, note that Capital Project Funding Agreements (CPFA) are not issued for Major Capital Projects until after the Business Case and all other required supporting documentation is received, reviewed, and approved for funding by the Ministry.

## **MINOR CAPITAL PROJECTS (SEP, CNCP, BEP, PEP, BUS)**

Below are tables for the minor capital projects that are approved. The table identifies School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Building Envelope Program (BEP), Playground Equipment Program (PEP), as well as the Bus Acquisition Program (BUS), if applicable.

### **New projects for SEP, CNCP, BEP, PEP**

Facility Name	Program Project Description	Amount Funded by Ministry	Next Steps & Timing
South Park Family School	SEP - Roofing Upgrades	\$1,000,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Doncaster Elementary*	CNCP - HVAC Upgrades	\$518,200	Proceed to design, tender & construction. To be completed by December 31, 2023.
Reynolds Secondary	CNCP - HVAC Upgrades	\$350,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Campus View Elementary	FIP – Kitchen Equipment	\$170,000	Proceed to design, tender & construction. To be completed by March 31, 2024.

*\*Please contact your Minor Capital planning officer for information on funding structure.*

**An Annual Programs Funding Agreement (APFA) accompanies this Capital Plan Response Letter which outlines specific Ministry and Board related obligations associated with the approved Minor Capital Projects for the 2023/24 fiscal year as listed above.**



In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw (using the Capital Bylaw Number provided at the beginning of this document) for its approved 2023/24 Five-Year Capital Plan as identified in this Capital Plan Response Letter. For additional information, please visit the Capital Bylaw website at:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning/capital-bylaws>

The Capital Bylaw and the APFA must be signed, dated, and emailed to Ministry Planning Officer Nathan Whipp at [Nathan.Whipp@gov.bc.ca](mailto:Nathan.Whipp@gov.bc.ca) as soon as possible. Upon receipt the Ministry will issue Certificates of Approvals as defined in the APFA.

As the 2023/24 Capital Plan process is now complete, the Capital Plan Instructions for the upcoming 2024/25 Annual Five-Year Capital Plan submission process (using the Ministry's Capital Asset Planning System (CAPS) online platform) will be available on the Ministry's [Capital Planning](#) webpage by April 1<sup>st</sup>, 2023.

NOTE: School districts' Capital Plan submission deadlines for the 2024/25 fiscal year, using the CAPS online platform, will be as follows:

- **June 30, 2023** – Major Capital Programs (SMP, EXP, REP, RDP, SAP, BEP); Minor Capital Programs (FIP).
- **September 30, 2023** – Minor Capital Programs (SEP, CNCP, PEP, BUS).

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer. School districts may wish to provide Major and Minor Capital submissions by the June 30, 2023 deadline.

Additionally, the Annual Facility Grant (AFG) project requests for the 2023/24 fiscal year are to be submitted using the CAPS online platform, on or before May 31, 2023.

Please contact your respective Regional Director or Planning Officer as per the [Capital Management Branch Contact List](#) with any questions regarding this Capital Plan Response Letter or the Ministry's capital plan process.

Sincerely,



Damien Crowell, A/Executive Director  
Capital Management Branch

pc: Geoff Croshaw, A/Director, Major Capital Projects, Capital Management Branch  
Michael Nyikes, Director, Minor Capital Programs and Finance Unit, Capital Management Branch

**CAPITAL BYLAW NO. 2023/24-CPSD61-02**  
**CAPITAL PLAN 2023/24**

WHEREAS in accordance with section 142 of the School Act, the Board of Education of School District No. 61 (Greater Victoria) (hereinafter called the “Board”) has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with section 143 of the School Act, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2023/24 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated September 15, 2023 is hereby adopted.
- 2. This Capital Bylaw may be cited as School District No. 61 (Greater Victoria) Capital Bylaw No. 2023/24-CPSD61-02.

READ A FIRST TIME THE 25th DAY OF September, 2023;  
READ A SECOND TIME THE 25th DAY OF September, 2023;  
READ A THIRD TIME, PASSED THE 25<sup>th</sup> DAY OF September, 2023.

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Board Chair

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Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 61 (Greater Victoria) Capital Bylaw No. 2023/24-CPSD61-02 adopted by the Board the 25th day of September, 2023.

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Secretary-Treasurer

# Office of the Secretary-Treasurer

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

*Katrina Stride – Secretary-Treasurer*

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TO: Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 25, 2023

RE: **2024-2025 Annual Five Year Capital Plan – School Food Infrastructure Program**

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## **2023-2024 Annual Five Year Capital Plan**

The School District submitted a request for \$305K funding from the School Food Infrastructure Program for the 2023-2024 Annual Five Year Capital Plan on June 30, 2023. The request was for refrigerators, commercial toasters and upgraded kitchen space. The School District received confirmation of funding for \$170K of the requested \$305K on September 15, 2023.

## **2024-2025 Annual Five Year Capital Plan**

The School District submitted a request for major and minor capital programs for the 2024-2025 Annual Five Year Capital Plan on June 30, 2023. The submission did not include a request for funding from the School Food Infrastructure Program for 2024-2025.

There is an opportunity to submit a request for funding from the School Food Infrastructure Program for 2024-2025 on September 30, 2023. Given that the School District did not receive full funding of the request made for the 2023-2024 Annual Five Year Capital Plan, it is recommended that a second submission be made for the 2024-2025 Annual Five Year Capital Plan.

Approval of 2024-2025 Annual Five Year Capital Plan submissions will not be confirmed until March 2024.

## **Capital Plan Submission to Ministry**

The submission for the School Food Infrastructure Program for the 2024-2025 Annual Five Year Capital Plan will be \$135K for the following item at 3 sites:

- Space and functionality improvements to existing kitchens to ensure that local health authority requirements for food preparation are met. For example, the installation of cabinetry, countertops, sinks, refrigerators and related plumbing and electrical.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

**Recommended Motion:**

That the Board of Education of School District No. 61 (Greater Victoria) approve the proposed Five-Year Capital Plan (School Food Infrastructure Program) for 2024-2025, as provided on the Five-Year Capital Plan Summary for 2024-2025 submitted to the Ministry of Education and Child Care.

# Office of the Secretary-Treasurer

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

*Katrina Stride – Secretary-Treasurer*

TO: Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 25, 2023

RE: **2024-2025 Budget Development Process**

## **2023-2024 Budget Process Feedback**

At the May 4, 2023 Budget Advisory Committee meeting, attendees broke into small groups to respond to several questions about the 2023-2024 Budget Process. Following the meeting, a survey with the same questions was sent out to all committee members. There were also some continuous improvement questions included in the survey. The draft meeting minutes containing the detailed responses received are attached.

## **Summary of Feedback**

The following summary captures some of the key themes noted in the responses received. Not all comments received are captured in the summary, but can be seen in the attached minutes.

- Share information earlier
- Allow for better understanding of the ramifications of decisions and time for advocacy
- Bring opportunities and challenges versus a list of additions and savings
- Ask schools and departments to find options
- Bring options to committee for consideration
- Create smaller working groups to perform detailed reviews and report back to larger group
- Create a safer space for committee members to share
- Fewer presentations and more conversations
- Bring budget options to the public, not just select issues
- Find new ways to encourage public participation
- Consider accessibility of in-person events
- Find ways to hear all voices
- Reduce the size of the committee to be able to reach consensus
- Reduce frequency and duration of meetings
- Stronger preference for in-person meetings
- Disconnect between the work of the committee and the Board's decisions
- Connect budget decisions to strategic goals

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

## **2024-2025 Budget Development Process**

Before drafting the 2024-2025 Budget Development Process, the Board and Senior Leadership Team will be meeting to discuss how the Board would like to proceed with the budget development process this year, including how to best incorporate the work of the Budget Advisory Committee.

Further information on the draft process and timeline will be presented at a future meeting.



**Budget Advisory Committee  
MINUTES  
Thursday, May 4, 2023  
Tolmie Boardroom, 556 Boleskine Road**

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**In Attendance:**

Board of Education:

Trustees Derek Gagnon (Committee Chair), Nicole Duncan, Karin Kwan, Emily Mahbobi

Staff:

Deb Whitten, Superintendent

Harold Caldwell, Deputy Superintendent

Tom Aerts, Associate Superintendent

Katrina Stride, Secretary-Treasurer

Marni Vistisen-Harwood, Director of Facilities Services

Hervinder Parmar, Director of Finance, Budgets and Financial Reporting

Jim Vair, Director of Human Resource Services

Andy Canty, Director of Information Technology for Learning

Gautam Khosla, Executive Member, Greater Victoria Principals Vice-Principals Association

Connor McCoy, Past President, Greater Victoria Principals Vice-Principals Association

Stakeholders:

Jane Massy, CUPE 947

Tailly Wills, CUPE 947

Trina Legge, CUPE 382

Darren Reed, CUPE 382

The meeting was called to order at 6:03 pm.

**Acknowledgement**

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

**Approval of Minutes**

By consensus, the Committee approved the minutes from the March 9, 2023 meeting.

**Draft Multi-Year Financial Forecast**

Secretary-Treasurer Stride explained to the Committee that the unbalanced Multi-Year Financial Forecast presented to the Board on April 4, 2023 has now been updated to include the balancing strategies approved by the Board on April 6, 2023. The Unrestricted Operating Surplus – Contingency balance was confirmed to be \$546,196.

The Committee was informed that the projected budgets for 2024-2025 and 2025-2026 had been adjusted for the receipt of the cost-of-living allowance (COLA) grant from the Ministry (moved from Use of Accumulated Surplus to Revenue), ongoing and one-time reductions made in 2023-2024, and changes to the Technology Spending Plan.

Secretary-Treasurer Stride advised that the projected deficit for 2024-2025, including the Technology Spending Plan, is \$4.6M. The projected deficit for 2025-2026, including the Technology Spending Plan, is \$4.5M.

Questions and comments following the presentation included:

- Can you confirm the ratio of students per device in the spending plan?
  - The ratio is 3:1
- Are we able to confirm the spending freeze impacts?
  - Hard to tell with the reporting that we have, as spending still occurring to the end of the year; schools and departments are definitely limiting discretionary spending; hopeful to meet budgeted amount

### **2023-2024 Budget Process/Timeline Debrief – Small Group Discussions/Share Out**

Secretary-Treasurer Stride welcomed Committee members to provide more feedback following the meeting, and advised that an alternative method of receiving feedback, such as a survey, on the budget process and timeline would be sent to all Committee members in order to capture more voices. It was stated that the feedback would be incorporated anonymously into the meeting minutes, and draft minutes would be shared with the Committee and the Board once completed. The responses related to the questions asked in the May 4, 2023 meeting are included in the relevant sections below. The responses to the Continuous Improvement questions are included in Appendix A. Some responses received have not been included in the minutes as per the submitter's request.

#### **a. Budget and Department Understanding**

The Committee broke into small groups to discuss the following questions regarding the Budget and Department Understanding:

- Did you receive enough information on the overall budget process?
- Last year, departments presented at length in-person with no information provided in advance. This year, departments presented briefly in-person with a detailed department profile provided in advance. If you participated in both years, which format was more effective? If you only participated this year, did you receive enough information about each department to understand its function and potential impacts of budget decisions? If you did not receive enough information about each department, what additional information would you have liked to receive?

Groups and surveyed individuals reported back highlighting the following:

Did you receive enough information on the overall budget process?

- Info from Finance was good
- Yes
- Budget is guess work
- Budget info being shared sooner to group
- Felt we needed to hear about proposed cuts earlier; understand impact of cuts so that advocacy could happen



- Would like access to line item budget – department to department
- Smaller working groups with expertise to do detailed reviews and provide recommendations; remove sensitivity by having Trustees take leadership role in working group and report out on behalf of group members
- Look at school-based budgets; impacts of have and have-not schools
- Yes
- Wanted to give more
- Got lots of facts, but not as much context
- Wanted more opportunities and challenges, instead of proposed list of savings and additions; BCSTA fees could have been solved if we were able to bring our own ideas of savings/additions
- Not a good balance of presenting the materials; lots of numbers and spreadsheets, but not a lot of visuals
- Instead of having all or nothing; ask departments to have another look and provide options
- Can we get away with coming with two options ready?
- Yes
- No
- Standard of presentations should be more equal; some were more charismatic; specific questions that need to be hit prior
- April staff budget
  - how does it impact (line items)?
  - proposal a month sooner may be difficult
- Sometimes yes, other times information came rather later in the process

Last year, departments presented at length in-person with no information provided in advance. This year, departments presented briefly in-person with a detailed department profile provided in advance. If you participated in both years, which format was more effective? If you only participated this year, did you receive enough information about each department to understand its function and potential impacts of budget decisions? If you did not receive enough information about each department, what additional information would you have liked to receive?

- Liked the latest format
- Briefly in-person for format
- Would like ability to post questions afterwards in shared file
- Brief in person with written detail for format
- Department info varied
  - informative, but not all useful
- Departments put out to state/defend their existence
- Principals and Vice Principals – represents small group to justify existence
- I only participated this year
- Yes to the function, but not as much on impacts
- No presentation – was easier to receive the information in advance and ask questions at the meeting
- Yes, but some departments presented and others did not. I feel that there should be a consistent approach (all or none, but my preference would be none, and just ask questions during the meeting)
- Agree and disagree; good understanding of program area brought to table; ramifications

of certain budget decisions not always understood

- The second (for format). However, it still took too much of the time. Can I suggest smaller breakouts with departments to talk about their work?
- Yes I did, and getting the information in advance was helpful towards drafting questions
- It was enough
- Would like to know, if cuts are required, where do they feel they have room to contribute? If the previous cuts were too much and their functioning isn't good, what do they need?
- Preferred to have presentations the way they were presented this year; it allows us to read ahead of time and ask intelligent questions; time is used wisely and we have time for questions
- Yes
- Yes
- Yes
- I received enough Information

#### **b. Engagement and Participation**

The Committee broke into small groups to discuss the following questions regarding Engagement and Participation:

- The budget process incorporated events that invited Rightsholders and stakeholders to participate in budget discussions, e.g. Talking Tables, Student Symposium, and Public Meeting. Do you have suggestions on how to improve these events for future years, or can you think of any new ways to engage within our community?
- As a participant, did you feel that your voice was heard? Can you suggest ways to ensure that all voices are heard in the budget process?

Groups and surveyed individuals reported back highlighting the following:

The budget process incorporated events that invited Rightsholders and stakeholders to participate in budget discussions, e.g. Talking Tables, Student Symposium, and Public Meeting. Do you have suggestions on how to improve these events for future years, or can you think of any new ways to engage within our community?

- Want to encourage more public participation
- Use the information in decision making
- Enjoyed; successful events overall
- Liked events
- Bring the Talking Tables sooner and also bring actual budgets, not just the same issues each time out of context of the full budget
- Wider variety of students to participate, not sure how that would be done
- Equity of people being able to input/access the meetings
- I think they were well done and appreciated the opportunity to attend. Would be good to see more parents and Rightsholders at the Public Meeting.
- Are we getting input from other people?
- Communication to the public in general through newspapers and other media
- Student Symposium/Parents/Townhall were all in person – did it allow accessibility to these groups? Do they have opportunity for input?
- How do you assign value from different schools/areas?
- Maybe move the meetings to different high schools thru out the district
- Start earlier in the year, and bring the groups together as well as opportunities separately.

- Look at other ways to encourage public participation; to go beyond the usual people who participate
- We hear from the loud voices but need a way of hearing from the quiet voices. I recommend finding a way to engage with Indigenous students and parents to hear what they need to feel supported and heard. We need Indigenous students' input on how to improve graduation rates.
- I do not, but will continue to think on it as I think the more engagement the better
- Obtain feedback from others in other ways; those unable to attend otherwise
- No

As a participant, did you feel that your voice was heard? Can you suggest ways to ensure that all voices are heard in the budget process?

- Felt heard
- No
- Yes
- No
- Yes
- Yes
- I think everyone was given the opportunity to speak if they chose to
- Mix in-person and online; difficult to discuss online
- In-person; more "awake"
- Empathy turns on when you are in-person
- Balance was good
- Meetings should be in person and not tons of weight from the loudest
- Peoples voices were not heard
- I feel like there was a disconnect between the Budget Advisory meetings and what was actually approved at the budget. It felt like there were pre-determined agendas (e.g. no cuts to music) so decisions were made before any discussions were had. The students who attend the symposium aren't typically the ones who need help graduating. We need to find a way to engage with at risk students to see what they need to become engaged.
- Voices of staff not being heard
  - Priority schools to staff; cannot do correctly
- Trustees should not be in the weeds
  - Schools are begging/borrowing to make staffing decisions
  - Creating inequities in the classroom
- Education staff – trust them
- Decisions being made to make many voices happy, not to run a school district well
- There seems to be a disconnect with what the Committee provided and the decision of the Board ie, music was fully funded, the committee overwhelmingly reduced it
- Allow staff to speak if changes to their budget
- Bring all together rather than separate conversations, allow for more anonymous feedback so staff feel safer
- Admin always being cut
  - VP position is where value is
- Allow times for individual groups to meet with the board

- Set up a way to give feedback
  - Email where they can voice concerns, but email is hard to collate
  - Survey is prescribed answers
  - Maybe there is a more accessible way to collect feedback and we don't have the solution yet

**c. Effectiveness of Process/Timeline**

The Committee broke into small groups to discuss the following questions regarding the effectiveness of Process/Timeline:

- The budget timeline began in early November and ended in early April with the frequency of meetings starting at once per month and increasing to twice per month. Did you find the number of meetings to be adequate? If not, what would you suggest as a more appropriate timeline or meeting frequency?
- Based on the current terms of reference, was the Committee effective in its duties and responsibilities to oversee the budget process and make recommendations or deliver reports to the Board relative to the budget?
- What recommendations would you make to improve the budget process?

Groups and surveyed individuals reported back highlighting the following:

The budget timeline began in early November and ended in early April with the frequency of meetings starting at once per month and increasing to twice per month. Did you find the number of meetings to be adequate? If not, what would you suggest as a more appropriate timeline or meeting frequency?

- Frequency was fine
- Too many meetings
- Adequate
- Prefer in-person, but recognize value of Zoom
- In-person meetings allow for more truthful, face-to-face interaction; allows for clarification
- Adding privacy and safety of anonymity could be helpful; some individuals speaking in front of their "boss"
- Start process earlier; September
- Front loading meetings
- More meetings with shorter duration, e.g. 1.5 vs. 2.5 hours
- It would be difficult to meet more often, but if the meetings had fewer presentations and more conversations it would get more accomplished. Also bringing the whole budget in early on (you could use the previous year's budget, no need to have a new one ready). This would make things make more sense overall and increase transparency.
- In-person meetings; people behind computer feel safe to be mean and not truthful
- Move to schools for in-person meetings; "tour" the District
- Feel like we have been here every day
- Too many meetings, and it felt like we were spinning our wheels most of the time. I think starting early is good, but smaller working groups would be more effective.
- A cadence the same all the way through instead of the build-up
- Shorter meetings, but more frequent; start to lose focus after an hour
- I think the election compressed the schedule of meetings. Starting as soon as possible in the academic year would be beneficial

- Maybe shorter meetings and having One Drive or Google Docs to ask questions and receive answers, so we are not sitting through all of the questions and can look at them on our own time

Based on the current terms of reference, was the Committee effective in its duties and responsibilities to oversee the budget process and make recommendations or deliver reports to the Board relative to the budget?

- Yes
- The process went so far and then it just ended – no discussion
- As above, a disconnect between the work and the Board's decision.
- The committee did what it was asked, but it felt like it was seen as more of an obligation to tick a box as none of the decisions made by the board reflected the discussions and information presented at the committee meetings.
- Two separate processes: budget advisory process and board budget process
- Hard to see connection between the two processes; lots of input, but no consensus
- If the Committee is not feeding into the Board decision, then maybe not needed; however, feel that it is needed
- I think if we did more digging into what the cuts in different areas actually means on the ground that would help with decisions
- Yes, they did good work within the ToR.
- Too many people and too many passions to find consensus
- Cut ourselves some slack; early in process (second year) and also difficult not to have conversations as a Board outside of the Committee
- Board is consistently changing and growing and learning
- Don't ever say that we are not cutting a certain area, e.g. music (Trustees)
- Challenges will arrive and will need to have difficult conversations; may need to use an outside facilitator to help; obtain input from Committee
- People are going to feel hurt by cuts
- Process won't work if we don't have reserves left
- How does the process need to be modified to help cover future deficits
- Don't know if the process we have can be nullified
- How do you want to do things differently before you get involved in the budget process?
- Board needs to talk about budget strategy
- Need good governance; not just listening to the loudest
- Cut the fat, not what's needed (programs)
- Decisions being made as a Band-Aid to sacrifice the whole body
- What are the best choices for the school district?
- Largely met TOR; will eventually get to more and agree on recommendations
- Timing of options is important to advocate

What recommendations would you make to improve the budget process?

- Not have a long drawn out process.
- Make all meetings in person more affective then zoom

- Reduce the size of the committee. It's impossible to come to consensus and doesn't feel like truly open conversations could be had. Leave agendas at the door. Have the board focus on higher level tasks (policies, governance) and have management make the operating decisions. I feel that the board is too into the weeds when it comes to daily operations. The Board needs to find a way to hear from the quiet voices, not just the loud ones.
- See above - start earlier, share the full budget from the previous year, early on, fewer presentations and more small table and breakout conversations, bring all rights holders and stakeholders and students together, and don't only offer public conversation on selected issues.
- More advocacy to the province for additional funds. So many of the problems go away with additional funding

#### Other Comments

- I do not feel the committee was heard.
- I noticed one or two individuals steered the group discussions. When people (experts) presented facts, some committee members got argumentative with the presenter(s) so it didn't feel like a safe space to share. Side conversations with committee members showed that the opinions felt by members were not truly reflected during the discussions.
- I think that connecting the budget more clearly to strategic plan goals would help everyone make decisions.
- No
- No
- Kids need to learn to read and write
- Need to fill gaps that exist

#### Adjournment

The meeting adjourned at 7:21 p.m.

## Appendix A

### Continuous Improvement – Budget Advisory Committee

1. Did the time of day for the meetings meet your needs?
  - Early in the day for some meetings would be best
  - Would be better held during the work day.
  - Earlier would be better
  - Yes
  - It was fine, I appreciated it being earlier
2. Did the duration of the meetings meet your needs?
  - Yes
  - They worked, I would be willing to do a couple that were longer if it was helpful.
  - Yes
  - Yes 2 hours is a good time frame
  - Yes. Stick to a maximum of 2 hours.
3. Did the format of the meetings facilitate an opportunity to share your thoughts in a safe and culturally responsive environment?
  - Yes
  - No. Too large of a group, and people got defensive when sharing facts.
  - Yes
  - Not really. It was pretty formal and there were worries about relationships. I think it was as good as it could be in a large group like this but different ways to connect would be good to consider.
  - It did for me, but I feel like that didn't go for everybody in the room.
4. Did you receive the meeting notifications and agendas and appropriate meeting materials with enough time to prepare?
  - Yes
  - Yes
  - Yes, much more time than last year. Much appreciated.
  - Yes
  - Yes
5. Was the feedback you provided in the meetings accurately reflected in the meeting minutes?
  - Yes
  - Yes
  - Yes
  - Yes
  - Yes

6. Was the feedback you or others provided in the meetings accurately reflected in the reports to the Board of Education?

- Yes
- Yes
- Yes
- Yes
- Yes

7. Do you have any other information you would like to share in order to help improve a future committee's work?

- Not at this time
- Not at this time
- No
- No
- I have a lot of suggestions for future but want to say these were well run meetings with good information. I appreciated being involved!

DRAFT



## **SECTION 72 REPORT**

The Board of Education discussed the following matter:

- Facilities
- Property
- Administration