



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

Regular Board Meeting

AGENDA

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

Monday, September 23, 2024, 7:30 p.m.

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 23, 2024 agenda be approved.

A.3. Approval of the Minutes

a. Approval of the June 17, 2024 Regular Board Minutes

Recommended Motion:

That the June 17, 2024 Regular Board minutes be approved.

A.4. Business Arising from the Minutes

A.5. 2023-2024 Audit Findings Report, Lenora Lee, KPMG, Auditors Presentation

A.6. District Presentations

a. Student Devices – Acting Director, Information Technology for Learning
Person and Acting District Principal, Information Technology for Learning
Barks

A.7. Community Presentations (5 minutes per presentation)

B. CORRESPONDENCE

B.1. June 21, 2024, Victoria High School Stadium Renewal to Katrina Stride

B.2. August 1, 2024, Town of View Royal to Katrina Stride

C. TRUSTEE REPORTS

C.1. Chair's Report

- a. Chair's Report
- b. September 18, 2024, Additional Funding Letter
- c. September 18, 2024, Board of Education Statement

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 9, 2024 meeting – information only

D.2. Operations Policy and Planning Committee

- a. Draft minutes from the September 16, 2024 meeting – information only
- b. Recommended motion from the September 16, 2024 meeting:

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) accept the Multi-Year Financial Plan 2024-2027.

Recommended Motion:

That the Board of Education of Greater Victoria (School District No. 61) direct the Superintendent to establish an advisory committee, included but not limited to Board, Finance Department member representation and education partners to evaluate how the Greater Victoria Foundation can be utilized moving forward.

AND FURTHER

Provide recommendations to the Board of Education.

D.3. Audit Sub-Committee Report

- a. 2023-2024 Financial Year End

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the appropriation of \$9,060,318 of the operating surplus as follows: 1) internally restricted \$8,060,318, and 2) unrestricted (contingency) \$1,000,000.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the Audited Financial Statements of School District No. 61

(Greater Victoria) for the year ended June 30, 2024; 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, 2024.

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, 2023 to June 30, 2024; 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 2024-2025

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the Enhancing Student Learning Annual Report 2024-2025, as presented.

c. Elementary Strings and Middle School Music Equity Ad Hoc Committee Terms of Reference

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve the Terms of Reference for the Elementary and Middle Music Equity Ad Hoc Committee.

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. 2025-2026 Budget Development Process

c. 1211 Gladstone – Statutory Right-of-Way for FortisBC Energy

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) approve granting a Statutory Right-of-Way to FortisBC Energy in respect of civil infrastructure associated with the distribution of gas by FortisBC Energy and related works on such portion of the Property shown in bold outline on Explanatory Plan EPP140972 on the Caledonia Redevelopment property beside Victoria High School legally described as PID: 031-731-848, Lot A, Sections 50 and 53 Spring Ridge, Victoria City, District Plan EPP88

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of the Caledonia Gas Distribution Disposal (Right-of-Way) of Real Property Bylaw 25-01

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) Caledonia Gas Distribution Disposal (Right-of-Way) of Real Property Bylaw 25-01, being a bylaw to grant a Statutory Right-of-Way to FortisBC Energy on such portion of the Property shown in bold outline on Explanatory Plan EPP140972 on the Caledonia Redevelopment property beside Victoria High School legally described as PID: 031-731-848, Lot A, Sections 50 and 53 Spring Ridge, Victoria City, District Plan EPP88786 in respect of civil infrastructure associated with the distribution of gas by FortisBC Energy and related works:

Read a first time this 23rd day of September, 2024;

Read a second time this 23rd day of September, 2024;

Read a third time, passed and adopted this 23rd day of September, 2024;

and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Boa

F. QUESTION PERIOD (15 minutes total)

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

G.1. Record of In-Camera Board of Education Meeting – June 17, 2024

G.2. Record of Special In-Camera Board of Education Meeting - June 17, 2024

G.3. Record of Special In-Camera Board of Education Meeting - June 25, 2024

G.4. Record of Special In-Camera Board of Education Meeting – July 3, 2024

G.5. Record of Special In-Camera Board of Education Meeting – August 12, 2024

G.6. Record of Special In-Camera Board of Education Meeting – August 14, 2024

G.7. Record of Special In-Camera Board of Education Meeting – September 16, 2024

G.8. Record of Special In-Camera Board of Education Meeting – September 19, 2024

Moved by Trustee Duncan

Seconded by Trustee David

That the Board of Education of School District No.61 (Greater Victoria) direct the Superintendent to work with the Board Chair to respond to the 19 August 2024 letter from Minister Singh; AND FURTHER to send a written invitation to the Victoria & Esquimalt Police, Oak Bay Police, Saanich Police, and the RCMP (and their respective Boards) to meet with the Greater Victoria School District to discuss the safety plan as outlined in the Ministerial Order M339.

Motion Carried Unanimously

H. NEW BUSINESS/NOTICE OF MOTIONS

H.1. New Business

H.2. Notice of Motions

I. ADJOURNMENT

Recommended Motion:

That the meeting be adjourned.

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



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

Regular Board Meeting

MINUTES

Monday, June 17, 2024, 7:30 p.m.

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

Trustee Regrets: Angela Carmichael, Diane McNally

Administration: Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Sean Powell, Acting Associate Superintendent, Julie Lutner, Associate Secretary-Treasurer, Josh Barks, Acting District Principal, Information Technology, Sarah Winkler, VPVPA

Partners: Darren Reed, CUPE 382, Nyssa Temmel, VCPAC

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 Mahbobi

Seconded by Trustee David

That the June 17, 2024 agenda be approved.

Motion Carried Unanimously

A.3. Approval of the Minutes

a. Approval of the May 27, 2024 Regular Board Minutes

Moved by Trustee Mahbobi

Seconded by Trustee Kwan

That the May 27, 2024 Regular Board minutes be approved.

Motion Carried Unanimously

A.4. Business Arising from the Minutes

Trustees inquired about the possibility of accommodating music classrooms at Doncaster Elementary and Vic West Elementary for the 2024-2025 school year.

Acting Associate Superintendent Powell stated that both Doncaster Elementary and Vic West Elementary are at capacity for in-catchment children. He advised that Doncaster Elementary has a multipurpose space that can be used as a music room.

A.5. Community Presentations

- a. Pegah Seisan presented on the Junior Youth Empowerment Program.

Trustees thanked Pegah Seisan for the presentation and had questions of clarification.

B. CORRESPONDENCE

B.1. June 6, 2024, Greater Victoria Teachers' Association to the Board of Education, Climate Action Plan

C. TRUSTEE REPORTS

C.1. Chair's Report

- a. Chair's Report

Chair Duncan provided the report for information.

C.2. Ad Hoc Committees Annual Review

- a. Trustee Baillaut provided the annual Advocacy and French Ad Hoc Committee reports.
- b. Trustee Mahbobi provided the annual Equity Ad Hoc Committee report.
- c. Trustee Paynter provided the George Jay School Naming Ad Hoc Committee report.

Moved by Trustee Paynter

Seconded by Trustee Kwan

That the Board of Education of School District No. 61 (Greater Victoria) direct the Chair to engage directly with elected leadership of the Songhees and Esquimalt Nations to determine their interest in the George Jay School naming initiative.

Motion Carried

For (5), Abstain (1)

C.3. Trustees' Reports

None.

D. BOARD COMMITTEE REPORTS

D.1. Education Policy and Directions Committee

- a. Draft minutes from the June 3, 2024 meeting – information only

D.2. Operations Policy and Planning Committee

- a. Draft minutes from the June 10, 2024 meeting – information only

- b. Recommended motions from the June 10, 2024 meeting:

Trustees amended the Climate Action Plan Implementation Ad Hoc Committee Terms of Reference.

Moved by Trustee Kwan

Seconded by Trustee Gagnon

That the Board of Education of School District No. 61 (Greater Victoria) approve the suite of amendments to the draft Climate Action Plan Implementation Ad Hoc Committee Terms of Reference.

Motion Carried Unanimously

Amendment

Moved by Trustee Paynter

Seconded by Trustee David

Membership:

~~One representative of Indigenous ancestry, selected from the Indigenous Education Department and/or the Indigenous Education Advisory Council (IEAC)~~ **The Superintendent will engage with representatives of the four Houses to determine whether each wish to engage with the committee's work, and if so, how (examples – direct involvement in committee meetings, receive and provide comments on meeting agendas and meeting summaries, other)**

Motion Carried Unanimously

Moved by Trustee Baillaut

Seconded by Trustee Kwan

That the Board of Education of School District No. 61 (Greater Victoria) approve the amended Climate Action Plan Implementation Ad Hoc Committee Terms of Reference.

Motion Carried Unanimously

Moved by Trustee Gagnon

Seconded by Trustee Mahbobi

That the Board of Education of School District No. 61 (Greater Victoria) approve the proposed Five-Year Capital Plan (Major Capital Programs) for 2025-2026, as provided on the Five-Year Capital Plan Summary for 2025-2026 submitted to the Ministry of Education and Child Care.

Motion Carried Unanimously

Moved by Trustee Mahbobi
Seconded by Trustee Gagnon

That the Board of Education of School District No. 61 (Greater Victoria) approve the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025-2026, as provided on the Five-Year Capital Plan Summary for 2025-2026 submitted to the Ministry of Education and Child Care.

Motion Carried Unanimously

E. DISTRICT LEADERSHIP TEAM REPORTS

E.1. Superintendent's Report

a. Monthly Report

Trustees asked if there were any emerging Topics from the June 7, 2024 All Superintendents meeting.

Superintendent Whitten stated that the meeting primarily focused on ensuring an emergency plan is in place in case of an emergency across the province, such as drought, floods, or fires.

Moved by Trustee Kwan
Seconded by Trustee Gagnon

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

Motion Carried Unanimously

b. 2025-2026 / 2026-2027 School Calendars

Moved by Trustee Kwan
Seconded by Trustee Gagnon

That the Board of Education of School District No. 61 (Greater Victoria) approves the following 2025/2026 and 2026/2027 school calendars.

2025/2026 School Calendar*

School Opening	September 1, 2025
First non-instructional day	September 22, 2025
National Day for Truth and Reconciliation	September 30, 2025
Thanksgiving	October 13, 2025
Second non-instructional day (Province wide)	October 24, 2025
Remembrance Day	November 11, 2025
Third non-instructional day	November 21, 2025
Schools close for Winter vacation	December 19, 2025
Schools re-open after Winter vacation	January 5, 2026
Fourth non-instructional day	February 13, 2026
Family Day	February 16, 2026
Schools close for Spring vacation	March 13, 2026
Schools re-open after Spring vacation	March 30, 2026

Good Friday	April 3, 2026
Easter Monday	April 6, 2026
Fifth non-instructional day	May 15, 2026
Victoria Day	May 18, 2026
Administrative Day and School Closing	June 26, 2026
• Sixth non-instructional day to be chosen by each school	

2026/2027 School Calendar*	
School Opening	September 8, 2026
First non-instructional day	September 21, 2026
National Day for Truth and Reconciliation	September 30, 2026
Thanksgiving	October 12, 2026
Second non-instructional day (Province wide)	October 23, 2026
Remembrance Day	November 11, 2026
Third non-instructional day	November 27, 2026
Schools close for Winter vacation	December 18, 2026
Schools re-open after Winter vacation	January 4, 2027
Fourth non-instructional day	February 12, 2027
Family Day	February 15, 2027
Schools close for Spring vacation	March 12, 2027
Schools re-open after Spring vacation	March 31, 2027
Good Friday	March 26, 2027
Easter Monday	March 29, 2027
Fifth non-instructional day	May 21, 2027
Victoria Day	May 24, 2027
Administrative Day and School Closing	June 25, 2027
• Sixth non-instructional day to be chosen by each school	

Motion Carried Unanimously

- c. Climate Action Plan Implementation Ad Hoc Committee Terms of Reference motion was approved at D.2.b.

- d. Personal Digital Device Restriction in Schools – Code of Conduct

Superintendent Whitten provided a memo on Personal Digital Device Restriction in Schools.

Trustees had questions of clarification.

Feedback on the draft Personal Digital Device Student Code of Conduct statements will be received and amendments made prior to the finalized statements being submitted to the Ministry of Education and Child Care in July 2024.

Moved by Trustee Kwan

Seconded by Trustee Baillaut

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to bring feedback to the Board after reviewing the Code of Conduct with School District schools.

Motion Carried Unanimously

- e. *Public Interest Disclosure Act: Annual Report for the Greater Victoria School District (SD61) Fiscal Year 2024*

Superintendent Whitten provided the *Public Interest Disclosure Act: Annual Report for the Greater Victoria School District (SD61) Fiscal Year 2024*.

- f. Elementary Strings Hub Model Update

Superintendent Whitten outlined the memo.

Partners and Trustees had questions of clarification.

- g. Trustee Questions

Trustees had questions of clarification.

E.2. Secretary-Treasurer's Report

- a. Monthly Report

Secretary-Treasurer Stride provided the report for information.

Moved by Trustee Mahbobi

Seconded by Trustee Kwan

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

Motion Carried Unanimously

- b. 2023 Climate Change Accountability Report

Secretary-Treasurer Stride provided the final report for information.

Trustees had questions of clarification.

- c. 2024-2025 Annual Budget – Student Device Ratios

Secretary-Treasurer Stride and Acting District Principal, Information Technology Barks provided information on student device ratios for the 2024-2025 school year.

Partners and Trustees had questions of clarification.

F. QUESTION PERIOD

Q: Have you looked to Principals to research School Police Liaison involvement around incidences in their school to determine if the Police officers in their schools assisted the staff in resolving the problem or hindered them in solving the problem?

A: Chair Duncan stated that through the two and a half year review process the VPVPA which is the Principal and Vice Principal Association were represented on the Review Committee. We used a public survey to get feedback from various members of our Learning Community including Principals and Vice Principals. During the period of the review we received a letter from the VPVPA on behalf of their members outlining their perspective and again more information about the Board's decision is available in the FAQ and recent board statement.

Q: Did this Board not consult with the four houses prior to the removal of the School Police Liaison program because of their support for the program?

A: Chair Duncan stated, the previous Board set up the review process through an ad hoc committee. That Ad Hoc Committee had a terms of reference which governed its activities. The Four Houses were invited to send representatives to participate in the Review Committee. Other partner groups in our school district were also invited to participate by sending representatives to the Review Committee. We also used a public survey which was sent to our Learning Community as another avenue for participation. Chair Duncan added that when we invite partners to participate we have no say in who or if they send a representative.

Q: The meetings of the Board are to be open to the public. When will the Board allow meetings with public participation?

A: The public is welcome to participate in all Board meetings whether they are in person or virtual. The same mechanisms apply including making a request to present, through writing to the board, and through question period. So, whether we're meeting virtually or we're meeting in person in a board meeting environment, there are clear structures and points during the meeting when the public can participate and that has not changed. The Board has tasked our Superintendent with looking at the costs associated with upgrading the boardroom so that we can return to some kind of in-person or perhaps hybrid option. So, stay tuned.

Q: Our children/your students want to know what steps has this board made to resolve these issues, so students feel safe to use the school bathrooms?

A: Chair Duncan stated that this is an operational question. From the Boards perspective we would expect that, if there were safety concerns in schools, staff would address them through the appropriate protocols, or if appropriate bring in external partners.

Superintendent Whitten stated that, from an Operational perspective, Principals and Vice Principals have a variety of mechanisms in place to support student safety and related concerns. Speaking specifically about washroom access we have Principals and Vice Principals who are always out in hallways and looking for who is accessing the washrooms and what may be occurring in there. We also always invite feedback or concerns to be shared with the Principal or Vice Principal or a staff member who is in the vicinity. But at any point we're always looking to listen to the student voice and also the parent voice and hear from them if they have specific concerns with the school or location.

Chair Duncan said to please raise any concerns with your school Principal or Vice Principal. There are also processes to resolve concerns which would be escalated up through the appropriate District Senior Leadership Team member. The board also has a Bylaw Appeal Process which again might be appropriate depending on the context.

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

G.1. Record of Special In-Camera Board of Education Meeting – May 13, 2024

G.2. Record of In-Camera Board of Education Meeting – May 27, 2024

H. NEW BUSINESS/NOTICE OF MOTIONS

H.1. New Business

Partners and Trustees discussed the motion.

Moved by Trustee Gagnon

Seconded by Trustee Paynter

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to implement a District hiring freeze for all exempt and excluded staff (excluding school-based staff) for the 2024-25 financial year (1 July 2024 to 30 June 2025); AND FURTHER bring any urgent hiring requests to the Board of Education for consideration.

Motion Carried Unanimously

H.2. Notice of Motions

I. ADJOURNMENT

The meeting adjourned at 10:00 p.m.

Moved by Trustee Gagnon

Seconded by Trustee Mahbobi

That the meeting be adjourned.

Motion Carried Unanimously

Chair

Secretary-Treasurer

Student Devices in Greater Victoria School District

IT for Learning Department

Acting Director, Jennifer Person
Acting District Principal, Josh Barks
Sept. 23, 2024

Timeline: Student Devices in GVSD

- **~2016-2017**
 - Initial investment in standardized student device technology establishing a baseline student:device ratio
- **2017-2020**
 - Alternative funding for technology available to schools; school-based technology purchases increased number of student devices
- **2020-2021**
 - Covid-19 federal funding; influx of student devices
- **2021-2024**
 - Alternative funding continued; further increase in student device numbers.
 - Devices from initial investment at end of life and no longer secure; decommission
 - GVSD security stance strengthened; mitigate student data privacy risk

Current State and Timelines for Completion

- **Disable, Decommission, and Replenish Current Student Device Inventory to Funded Ratio**
 - Disable and decommission devices that are no longer secure: 90% complete
 - Inventory Assessment: late Sept. to mid Oct. 2024
 - Funding to Ratio: Complete Nov. 2024
- **Pause and Assess**
 - Dec. 2024 to Feb. 2025
 - Capture feedback to understand impact of reduced devices
- **Prepare for 2025/26 Budget**
 - Feb. to Mar. 2025

Questions being asked...

- Can we apply for grants specific to technology?
- Can we seek donations of technology equipment?
- Are we able to use PAC funding to purchase technology?
- Can we use school-based funds to purchase technology?
- What device should I purchase for my child?

Considerations, Trends, and Governance

- **Bring Your Own Device**
 - Regulation 1300.3
- **Device lifecycle planning – beyond 2024/25**
 - Devices are assessed annually through an evergreening process to meet pedagogical needs, and for performance and security standards
- **Emerging technology – ex: AI**
 - Review and assess – ex: are our current student device types the right choice for future classroom needs?
 - What alternative hardware and software should be considered?



Founded 1876

VICTORIA HIGH SCHOOL ALUMNI ASSOCIATION

June 21, 2024

Katrina Stride
Secretary-Treasurer
School District 61
556 Boleskine Road
Victoria, BC V8Z 1E8

Sent via email to kstride@sd61.bc.ca

Dear Katrina:

Subject: Victoria High School Stadium Renewal

The Victoria High School Alumni Association is pleased to forward its contribution of \$195,204 to School District 61 in support of the renewal and upgrade to Victoria High School stadium facilities. This contribution reflects the generosity of school alumni donors and the dedicated volunteers who led and supported this fundraising initiative over the past ten years.

On behalf of the Board of Directors, we would like to thank the School District, the Province of British Columbia, the City of Victoria and other community donors who contributed to stadium renewal upgrades. We are all proud to revive these athletic facilities which can once again serve the students, local teams and the neighbourhood. In addition, we extend our sincere appreciation to the School District with the support of the Province for honouring the school's heritage and tradition in preserving and revitalizing a historic school that will serve future generations of Victoria High School students.

Sincerely,

Helen Edwards
Chair, Board of Directors
Victoria High School Alumni Association



TOWN OF VIEW ROYAL

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

August 1, 2024

Katrina Stride, Secretary-Treasurer
Greater Victoria School District No. 61
556 Boleskine Road
Victoria BC V8Z 1E8

RE: Changes to Election-related signage rules in the Town of View Royal

Dear Ms. Stride,

The Town of View Royal recently adopted amendments to its Elections Procedures Bylaw No. 989.

These changes prohibit election signs – which are signs promoting campaign activities or the cause of any individual or organization or encouraging or discouraging any person to vote in any manner during an election or other voting event – on the Town's land, such as municipal boulevards.

However, the bylaw amendments now permit specific agencies, such as School District No. 61, to place a large sign in advance of school trustee elections, at their own cost, on three public land locations identified in the Bylaw to advise of the upcoming election and where voters can find additional information about the election (perhaps with a URL, hashtag, or QR code). These are called "Voting Opportunity Signs". The Town will also be able to use its reader board sign at View Royal's Public Safety Building to advise of School District No. 61 voting events.

With respect to "next steps", I would ask that School District No. 61 please advise registered political participants, such as candidates, elector organizations, and third party sponsors, of the prohibition on election signs being placed on public land.

For the "Voting Opportunity Sign", I am including a copy of the Town's Elections Procedures Bylaw No. 989, 2018. The Bylaw describes this new type of sign including, but not limited to, timelines for posting, size, siting, and design features should School District No. 61 choose to employ Voting Opportunity Signs as a means of informing the public in View Royal about its voting events.

If you have any questions, please contact me or Elena Bolster, Deputy Corporate Officer, at 250-479-6800.

Sincerely,

Sarah Jones
Director of Corporate Administration/Deputy CAO

Encl. Town of View Royal - Election Procedures Bylaw No. 989, 2018



TOWN OF VIEW ROYAL

BYLAW NO. 989

Consolidated for Convenience to July 2024

Amendment Bylaws No. 1075 and 1142

A BYLAW TO ESTABLISH PROCEDURES FOR THE CONDUCT OF LOCAL GOVERNMENT ELECTIONS AND OTHER VOTING

The Council of the Town of View Royal, in open meeting assembled, enacts as follows:

1. DEFINITIONS

(Amendment Bylaw No. 1142)

1.1 In this Bylaw,

“Council” means the Council of the Town;

“Elector” means a qualified resident elector or non-resident property elector of the Town;

“Election” means an election for the number of persons required to fill a local government office;

“Election Sign” means a sign used to promote the campaign activities or the cause of any individual or organization or to encourage or discourage any person to vote in any manner at a federal, provincial, or local government election or other similar type of voting event;

“General local election” means an election held in 2018 and in every fourth (4th) year after 2018 for the mayor and all councillors of the Town;

“General voting day” means:

- a) For a general local election, the third (3rd) Saturday of October in the year of the election,
- b) For other elections, the date set under Sections 54 or 55 of the *Local Government Act*, and
- c) For assent voting, the date set under Section 174 of the *Local Government Act*;

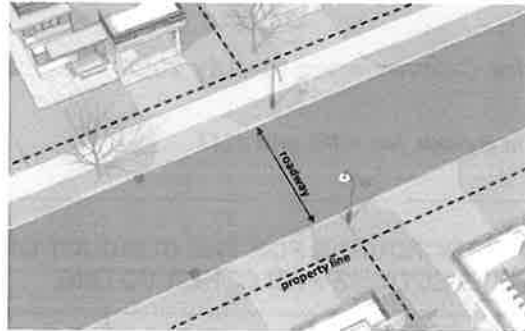
“Large Sign” means an Election Sign or Voting Opportunity Sign with each sign face that does not exceed 1.22 metres by 1.22 metres (four (4) feet by four (4) feet) and having a height that does not exceed 2.45 metres (eight (8) feet) as measured from the grade of the site on which it is placed to the top of the sign or its supporting structure, whichever is greater;

“Nominator” means an elector of the Town;

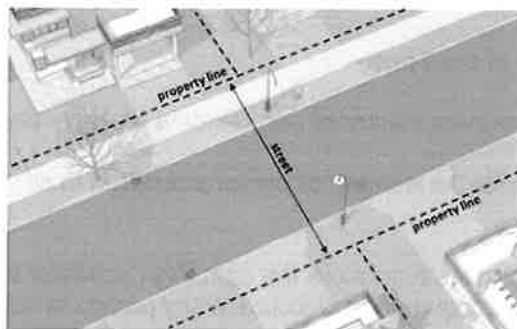
“Other voting” means voting on a matter referred to in Section 170 of the *Local Government Act*;

“Public Land” means all Streets, parks, or any other real property owned, held, or vested in the Town;

“Roadway” means the portion of a Street that is constructed, improved, designed, or used for vehicular traffic or cycle traffic or both;



“Street” means every road, lane, bridge, road allowance, right of way open to public use, and includes the Roadway, Shoulder, Boulevard, Ditch and Sidewalk, but does not include a private right of way on private property;



“Town” means the Town of View Royal;

“Voting Opportunity Sign” means a sign used by Elections Canada, Elections BC, School District 61, School District 62, or the Town to inform about their respective voting events.

2. NOMINATION OF CANDIDATES – REQUIRED NUMBER OF QUALIFIED NOMINATORS

- 2.1 In accordance with Section 86(2) of the *Local Government Act*, the Council sets the required minimum number of qualified nominators at ten (10).

3. ELECTRONIC ACCESS TO NOMINATOR DOCUMENTS AND DISCLOSURE STATEMENTS

- 3.1 In accordance with Section 89(8) of the *Local Government Act*, the Council provides for public access to nomination documents via the Town’s website from the time of filing until thirty (30) days after the declaration of the election results.
- 3.2 In accordance with Section 59(1) of the *Local Elections Campaign Financing Act*, the Council provides for public access to the campaign financing disclosure statements, the signed declarations, and the supplementary reports via the Town’s website from the time of filing until five (5) years after general voting day for the election to which they relate.

4. VOTING DAY ONLY REGISTRATION

- 4.1 For purposes of all elections and other voting under Parts 3 and 4 of the *Local Government Act*, a person must register as an elector only at the time of voting.

- 4.2 Registration as an elector under Section 4.1 of this Bylaw is effective only for the voting and other matters on which the opinion of the electors is being sought at the time of voting.

5. ADVANCE VOTING OPPORTUNITIES

- 5.1 There will be two advance voting opportunities at all elections and other voting, to be held at View Royal Town Hall, 45 View Royal Avenue, Victoria, B.C., or an alternate location designated by the Chief Election Officer, on:
- a) the tenth day before general voting day and
 - b) the fourth day before general voting day.

6. ADDITIONAL ADVANCE VOTING OPPORTUNITIES

- 6.1 In accordance with Section 108 of the *Local Government Act*, the Council authorizes the Chief Election Officer to:
- (a) establish dates for additional advance voting opportunities for each election or other voting to be held in advance of general voting day; and, if established
 - (b) designate the voting places and set the voting hours for additional advance voting opportunities.

7. MAIL BALLOT VOTING

- 7.1 In accordance with Section 110 of the *Local Government Act*, the Council provides for voting by mail ballot and elector registration by mail, in conjunction with mail ballot voting, for those electors who meet the criteria in Section 7.2 of this Bylaw for each election or other voting.
- 7.2 The following electors are permitted to register to vote by mail and to vote by mail ballot:
- (a) persons who have a physical disability, illness, or injury that affects their ability to vote at another voting opportunity;
 - (b) persons who expect to be absent from the Town on general voting day and at the times of all advance voting opportunities.
- 7.3 The following procedures for mail ballot registration and voting must apply:
- (a) sufficient records will be kept by the Chief Election Officer so that challenges of the elector's right to vote may be made in accordance with the intent of Section 126 of the *Local Government Act*; and
 - (b) a person exercising the right to vote by mail ballot may be challenged in accordance with, and on the grounds specified in Section 126 of the *Local Government Act* until 4:30 p.m. two (2) days before general voting day.
- 7.4 The Council authorizes the Chief Election Officer to determine and set time limits in relation to voting by mail.
- 7.5 As provided in Section 110(9) of the *Local Government Act*, a mail ballot must be received by the Chief Election Officer before the close of voting on general voting day in order to be counted for an election.

- 7.6 Notwithstanding Section 7.1 of this Bylaw, where a by-election must be held pursuant to Section 54 of the *Local Government Act*, mail ballot voting may be provided at the discretion of the Chief Election Officer appointed by Council.

8. ORDER OF NAMES ON BALLOT

- 8.1 The order of names of candidates on a ballot will be determined by lot, in accordance with Section 117 of the *Local Government Act*.

9. ELECTION SIGNS

9.1 General Regulations *(Amendment Bylaw No. 1142)*

- 9.1.1 A person must not place or permit to be placed an Election Sign on Town Public Land or Town-owned equipment, buildings, structures, and appurtenances.
- 9.1.2 Except in relation to messages placed by Town staff on the Public Safety Building's electronic reader board, a person must not place or permit to be placed a Voting Opportunity Sign on Town-owned equipment, buildings, structures, and appurtenances.
- 9.1.3 Election Signs and Voting Opportunity Signs must be removed within forty-eight (48) hours after the last day of voting for which the signs relate.

9.2 Private Property *(Amendment Bylaw No. 1142)*

- 9.2.1 A person must not place or permit to be placed an Election Sign on private property:
- a.) except in relation to a federal, provincial, or local government election or similar type of voting event, including but not limited to by-elections, referenda, plebiscites, and recall or initiative campaigns;
 - b.) any sooner than thirty (30) days before the last voting day;
 - c.) without the consent of the owner or occupant of the property;
 - d.) that is illuminated, animated, rotating, flashing, or has moving lights or other electrical features;
 - e.) that has attachments such as balloons, kites, an electronic message centre or inflatable devices;
 - f.) that obstructs, simulates, or detracts from the visibility of regulatory signs or other traffic control devices;
 - g.) that interferes with traffic sightlines at Street intersections;
 - h.) that interferes with the safety of Roadway users;
 - i.) that overhangs Public Land;
 - j.) with more than two (2) sign faces or sides;
 - k.) within 0.61 metres (two (2) feet) from the Roadway; and
 - l.) within five (5) metres (16.4 feet) of a fire hydrant.

9.3 Town Public Land

(Amendment Bylaw No. 1142)

9.3.1 Elections Canada, Elections BC, School District 61, School District 62, and Town Voting Opportunity Signs are permitted at a density of one Large Sign for each of the designated Town Public Land areas as shown in Schedule "A."

9.3.2. A person must not place or permit to be placed a Voting Opportunity Sign on the designated Town Public Land areas:

- a.) except in relation to a federal, provincial, or local government election or similar type of voting event, including but not limited to by-elections, referenda, plebiscites, and recall or initiative campaigns;
- b.) any sooner than thirty (30) days before the last voting day;
- c.) that is illuminated, animated, rotating, flashing, or has moving lights or other electrical features;
- d.) that has attachments such as balloons, kites, an electronic message centre or inflatable devices;
- e.) that obstructs, simulates, or detracts from the visibility of regulatory signs or other traffic control devices;
- f.) that interferes with traffic sightlines at Street intersections;
- g.) that interferes with the safety of Roadway users;
- h.) with more than two (2) sign faces or sides; and
- i.) within 0.61 metres (two (2) feet) from the Roadway.

9.3.3 Voting Opportunity Signs must be placed and removed in a manner so as not to damage Town Public Land or infrastructure.

9.3.4 Elections Canada, Elections BC, School District 61, and School District 62 are responsible for the cost of repair of any damage to Town Public Land or infrastructure that occurs in the course of placing and removing their Voting Opportunity Signs.

9.3.5 Voting Opportunity Signs must be self-supporting.

9.3.6 Any supporting structures used for the placement of Voting Opportunity Signs must be no deeper than 0.3 metres (one (1) foot) below grade.

9.4 Provincial Highway Rights-of Way

9.4.1 This Bylaw does not apply to Provincial highways rights-of-ways. Election Signs located within Provincial highway rights-of-way are governed by the requirements of the Provincial Government Ministry responsible for the administration of the *Transportation Act*.

9.5 Removal

9.5.1 The Chief Election Officer, or any person acting under the Chief Election Officer's direction, may remove any election sign that the Chief Election Officer, or any person acting under the Chief Election Officer's direction, has reasonable grounds to believe is erected, or in place, in contravention of this Bylaw or other enactment.

- 9.5.2 Election Signs that have been removed in accordance with subsection 9.5.1 will be stored for a period of one week after general voting day and the candidate or their agent may claim the sign(s) during that period, following which the material may be destroyed or otherwise disposed of by the Chief Election Officer or any person acting under the Chief Election Officer's direction without notice and without compensation to the owner of the sign.

10. USE OF TOWN OF VIEW ROYAL LOGO

Except as authorized in writing by the Town, no person is permitted to display on an Election Sign or other election advertising a logo, trademark, or official mark, in whole or in part, owned or licensed by the Town.

11. GENERAL

- 11.1 Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto, as amended, revised, consolidated or replaced from time to time.
- 11.2 If any part, Section, sentence, clause, phrase or word of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion will be severed and the decision that it is invalid will not affect the validity of the remainder which will continue in full force and effect and be construed as if the Bylaw had been adopted without the invalid portion.

12. CITATION

- 12.1 This Bylaw may be cited for all purposes as "Election Procedures Bylaw No. 989, 2018."

READ A FIRST TIME THIS 1st DAY OF MAY, 2018

READ A SECOND TIME THIS 1st DAY OF MAY, 2018

READ A THIRD TIME THIS 1st DAY OF MAY, 2018

ADOPTED BY COUNCIL, SIGNED BY THE MAYOR AND THE CORPORATE OFFICER AND SEALED WITH THE SEAL OF THE TOWN OF VIEW ROYAL THIS 15th DAY OF MAY, 2018.

MAYOR

CORPORATE OFFICER



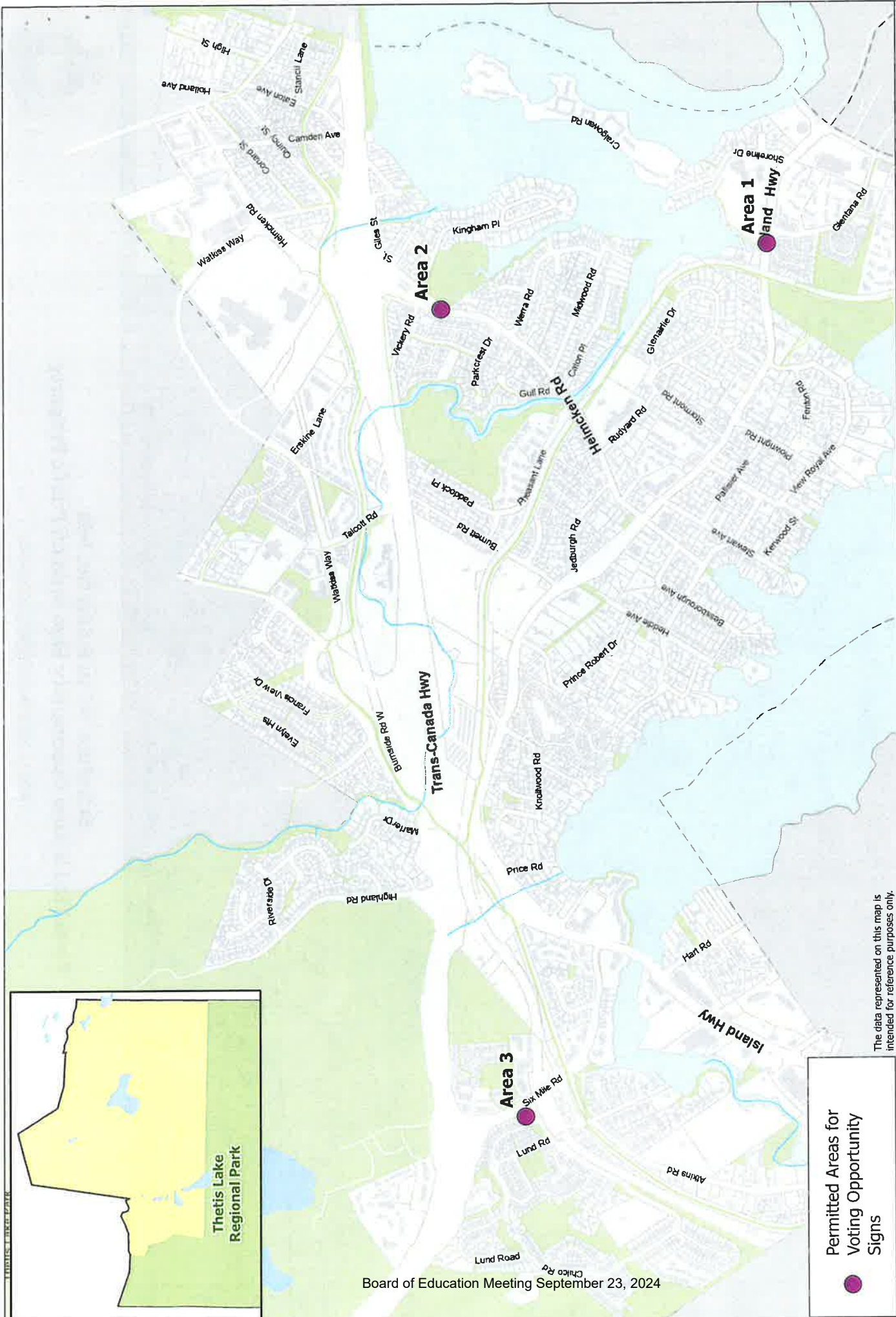
Schedule "A" to Bylaw No. 989 Permitted Voting Opportunity Sign Area on Public Property

June 2024



The data represented on this map is intended for reference purposes only.

Permitted Areas for
Voting Opportunity
Signs



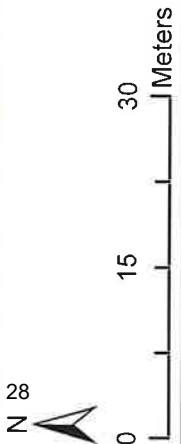


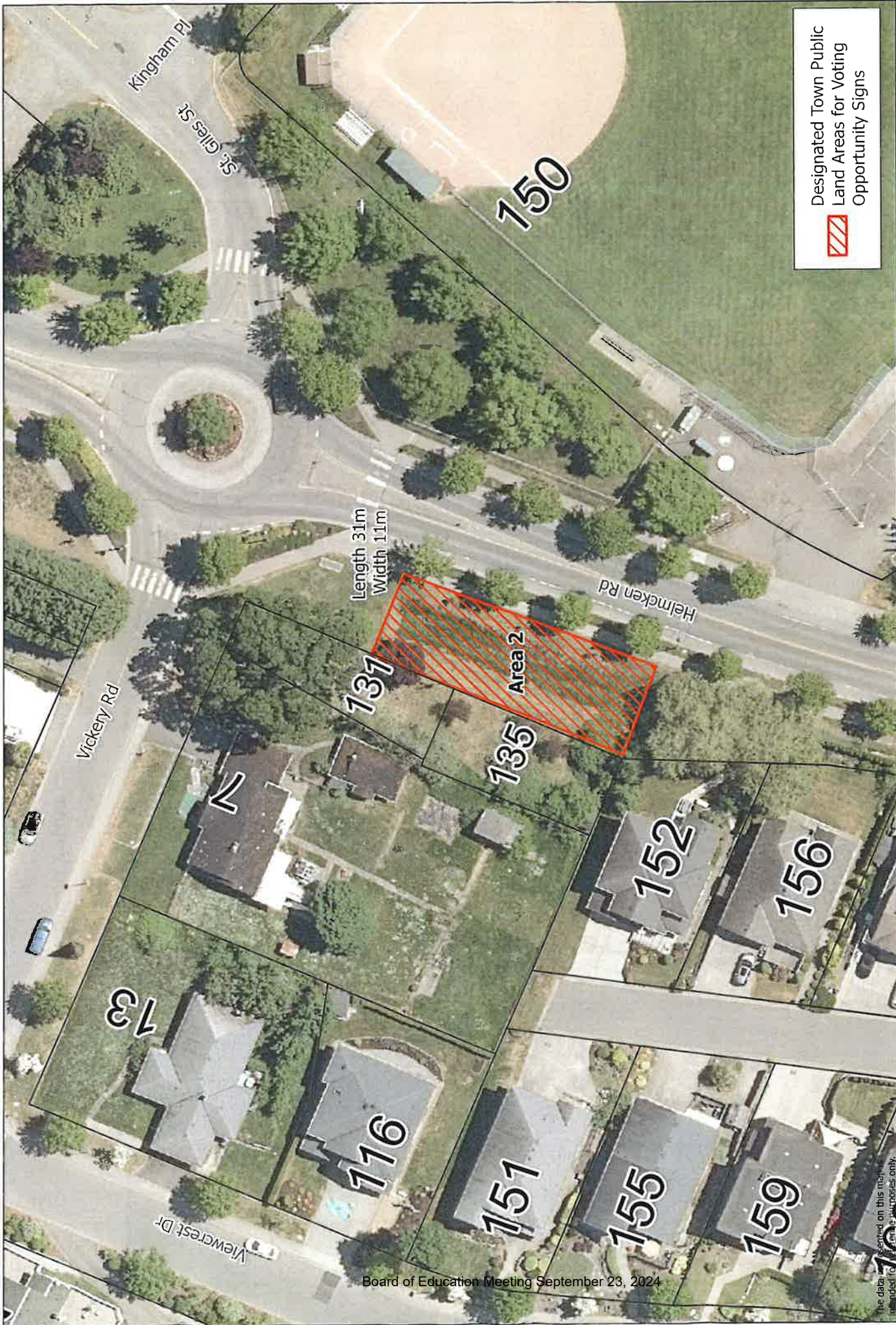
Designated Town Public
Land Areas for Voting
Opportunity Signs



Schedule "A" to Bylaw No. 989
Permitted Voting Opportunity Sign Area on Public Property

Area 1 - Island Hwy at Pedestrian Overpass



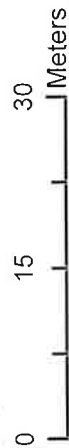


Designated Town Public
Land Areas for Voting
Opportunity Signs



Schedule "A" to Bylaw No. 989
Permitted Voting Opportunity Sign Area on Public Property

Area 2 - Helmcken Rd at Centennial Park





Designated Town Public
Land Areas for Voting
Opportunity Signs



Schedule "A" to Bylaw No. 989
Permitted Voting Opportunity Sign Area on Public Property

Area 3 - Chilco Rd at Six Mile Rd

The data represented on this map is
intended for reference purposes only.

Board of Education

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

TO: Board of Education
FROM: Trustee Duncan
RE: Chair's Report
DATE: September 23, 2024

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. BCSTA Board Chair's Call, 5 September 2024 and 26 September 2024.
3. 2024 Provincial Election Advocacy Templates- BCSTA has two new advocacy templates as part of the strategic advocacy plan for the 2024 election. The first template addresses three key issues related to improving learning and working conditions for students and staff. The second template is focused on challenges faced by rural and remote communities.
4. SD61 and Oak Bay Police Board Communications Protocol Delegation meeting, 6 September 2024.
5. Representative Advisory Council of Students, 16 September 2024.
6. Bowker Creek Community Event, 22 September 2024.
7. BCSTA Child Care Working Membership- Invitation and expression of interest.

Acknowledgement: The National Day for Truth and Reconciliation on September 30th 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 B.C. provincial general election is scheduled for October 19, 2024.

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



Board of Education

School District No. 61 (Greater Victoria)
556 Boleskine Road, Victoria, BC V8Z 1E9
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

18 September 2024

Premier David Eby
Office of the Premier
PO BOX 9041 STN Prov. Govt.
Victoria, BC V8W 9E1

premier@gov.bc.ca
educ.minister@gov.bc.ca
FIN.Minister@gov.bc.ca

ATTENTION: Premier David Eby
Honourable Rachna Singh, Minister of Education and Child Care
Honourable Katrine Conroy, Minister of Finance

Dear Premier Eby, Minister Singh and Minister Conroy:

RE: Adequate Funding for Public Education

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 Premier advocating for additional K-12 funding.*

Inflationary Costs

We appreciate that provincial governments have many competing priorities to consider when determining how best to allocate public funds across program areas. However, unfunded inflationary costs continue to effectively reduce our operating grant funding, directly impacting available program funding for the 2023-24 school year. In the Greater Victoria School District, unfunded inflationary costs will again effectively reduce program funding for the 2024-25 school year. Unfunded inflationary pressures include increased benefit costs associated with EI, WorkSafeBC, CPP, extended health and dental premiums. As a result of these unfunded inflationary cost increases, our school district had to allocate an additional \$1,990,458 to our 2024-25 preliminary budget compared to the 2023-24 preliminary budget.

Inflationary costs also include unavoidable cost pressures in services and supply budgets such as software licenses, fuel, and custodial supplies. Software licensing costs have increased by an average of 45% since 2018-19 without provincial funding to address these additional costs. Technology costs have again increased overall. For instance, the cost of a Chromebook has increased by 43% since 2018-19. The costs to respond to cyber security risks such as ransomware threats are unfunded. We estimate that recovery and retainer software alone will cost

approximately \$77,285 in 2024-25. Since 2018, fuel has increased by 43.1% in Victoria. While we saw a 300% increase in custodial supply costs for consumables like toilet paper and paper towel in 2023-24. To address escalating custodial supply budget shortfalls during the year, we were required to increase our custodial supply budget by a further \$100,000 in 2023-24.

We wish to emphasize that the overall decrease in purchasing power directly impacts our school district's ability to sustainably maintain facilities, renew technology and learning resources, and fund needed equipment and supplies to support student learning. We must further emphasize that in school districts such as ours it is not possible to fund inflationary costs through further reductions and continue to meet basic requirements including human resource management, facility maintenance, and managing risks such as those related to health and safety, cyber security, data protection and regulatory compliance. When funding does not keep pace with inflation, Boards of Education are left with few options to achieve a balanced budget and consequently much needed student programs and services are cut. In order to balance our 2024-25 budget, our Board of Education had to make significant cuts to staffing, supply and travel budgets. In total we implemented a series of one-time and permanent budget adjustments of \$4.1M to offset the \$6M structural deficit and balance the budget.

Student Programs and Services

We also wish to bring to your attention that the basic per pupil allocation for each Full-Time Equivalent (FTE) student enrolled has only increased by approximately 20% in seven years, from \$7,423 in 2018-19 to \$8,915 for 2024-25. In the same period the basic per pupil allocation for each FTE Indigenous student enrolled has only increased from \$1,230 in 2018-19 to \$1,770 for 2024-25. Further per pupil funding to support students with disabilities and diverse abilities which is reflected in the *Level 1-3 Special Needs* provincial funding categories has only increased by an average of 26% since 2018-19. These increases are not sufficient to meet the needs of all students. British Columbia is still investing less than the national average on education. We know that a strong public education system, where students graduate as "Educated Citizens", significantly improves the life chances and well-being of young people in British Columbia. We therefore sincerely hope to see our province take immediate steps to significantly increase funding for public education.

There are also a number of other unfunded program costs we wish to bring to your attention. StrongStart funding has been frozen since 2011-12 at \$32,000 per site, resulting in our school district having to subsidize StrongStart programs by redirecting funds from our K-12 Operating Budget to address StrongStart staffing and supply budget shortfalls. For 2024-25 we redirected \$68,282 from our K-12 Operating Budget to address inadequate StrongStart funding. Not only does the underfunding of StrongStart impact our ability to provide rich learning environments designed for early learning development, but it also directly impacts our ability to properly fund K-12 programs and student services.

Staff replacement costs during periods of absence have also increased significantly and these additional costs are unfunded. For example, teacher replacement costs have increased by 90% compared to 2018-19. Likewise, in 2023-24, Employment Standards Act (ESA) paid sick leave for teaching staff resulted in implementation costs of \$208,000 and our school district received no additional provincial funding.

We do acknowledge the cost-of-living allowance tied to wages negotiated in the context of provincial labour settlements. We are grateful for this support. However, we are keen to confirm that the full cost of exempt staff salary and benefit increases will be fully funded beyond the 2024-2025 school year.

Since 2016, our school district has reallocated additional operating funds to address unfunded costs related to the restored class size and composition limits. In 2024-25, we estimate this cost to be \$1.75M related to a lack of Classroom Enhancement Fund - Overhead funding. In 2023-24 we also had a funding shortfall of \$412,668 related to the Labour Settlement Funding (LSF) we received. The preliminary LSF for Classroom Enhancement Funds we received in March 2023 was included in the operating fund, but the Ministry did not clearly identify this. As a result, we built it into our 2023-24 preliminary operating budget. When the September 30th operating grant was announced, \$412,668 in LSF was moved from the operating fund to Classroom Enhancement Funds, leaving us with a shortfall of \$412,668.

For your information, since 2020-21 our school district received only \$48,000 annually in provincial funding to support mental health in our school district. We supplement this funding by redirecting an additional \$48,000 from our operating funds. However, this is significantly less funding than is required to support universal mental health promotion and service delivery in a school district with 20,000 students. We also wish to highlight that students in our school district have been vocal about the lack of mental health support. Despite this clear and increasing need for mental health and counselling supports at all school levels, we do not receive sufficient provincial funding. Currently, our Board redirects operating funds to staff a minimum of .5 FTE elementary teacher counsellor positions at all 28 elementary schools in our school district at a cost of \$1.1M annually.

Finally, as you will be aware the purpose of CommunityLINK funding is to provide programs and services designed to support the academic achievement and social functioning of vulnerable students. We are seeing a significant increase in the number of vulnerable students in need of enhanced programs and services. Yet over the past 7 years the CommunityLINK funds we rely on to support the most vulnerable learners in our school district have only increased by 10%. This level of investment is simply not sufficient to meet the growing needs of vulnerable students.

Capital Funding

While we have seen a recent increase in Annual Facility Grant funding, the funding level is still not sufficient to address the estimated \$325M of deferred maintenance in our school district. At the same time, we continue to struggle to address increasing capital cost pressures associated with material and labour cost increases. Quotes and bids for services and supplies continue to come in well above anticipated costs. We trust you will agree it is critical that we adequately invest in the places and spaces that support children and youth learning in our province.

In terms of capital project funding, we are pleased to see the province make significant investments in much needed capital projects including funding seismic upgrades and new schools. Unfortunately, provincial capital project approvals do not account for projected student enrollment growth prior to project completion. This leaves school districts with new buildings that at completion will not accommodate the actual level of student enrollment. As a result, school districts end up separately funding the addition of portables on these sites along with the required on and off-site infrastructure costs. In addition, the provincial calculation of a school

district's capital project contribution is purported to be based on what a school district can afford to contribute. However, in Greater Victoria these provincial calculations will leave our Board with an even greater projected budgetary shortfall for many more years to come.

Like other school districts in our province, we know that 90% of our greenhouse gas (GHG) emissions come from our buildings. We hope you will agree that our province must revisit how capital funding for maintenance and repair is directed to school districts, so that we can fully capitalize on opportunities to invest in critical climate mitigation and adaptive measures such as introducing solar and geo-thermal technologies and electrifying our heating and cooling systems. This will go a long way toward supporting provincial plans to adapt to the changing climate and to respond to the needs of our communities in future. School districts are in a unique position to help our province reduce GHG emissions in line with our Climate Accountability Act obligations and CleanBC. However, we urgently need adequate provincial capital funding which is appropriately focused on climate mitigation and adaptive approval standards.

We are confident that by working together in partnership we can see urgently needed public funding directed to support student learning and well-being in our province. We know that a strong public education system significantly improves the life chances and well-being of young people in British Columbia. Young people are indeed the future and they each deserve our utmost care, attention, and financial support.

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
Kalie Dyer, Director of Education, Esquimalt Nation
Erin Olson, Director of Education, Songhees Nation President
Caitlin Bird, Métis Nation of Greater Victoria
Ron Rice, Urban Peoples' House Indigenous Advisory (UPHIA)
Shawna Abbott, President, CUPE 947, School District No. 61
Darren Reed, President, CUPE 382, School District No. 61
Carolyn Howe, President, Greater Victoria Teachers' Association
Braden Hutchins, President, Victoria Confederation of Parent Advisory Councils,
School District No. 61
Sarah Winkler, President, Victoria Principals and Vice-Principals Association,
School District No. 61
Carolyn Broady, President, British Columbia School Trustees Association
Janice Caton, Branch President, Vancouver Island School Trustees Association
Tracy Humphreys, Executive Director, BC Confederation of Parent Advisory Councils

Please see the attached Signature Page in support of this letter.



Kalie Dyer, Director of Education
Esquimalt Nation



Shawna Abbott
President, CUPE 947
School District No. 61



President Caitlin Bird
Métis Nation of Greater Victoria

Darren Reed

Darren Reed
President, CUPE 382
School District No. 61



Ron Rice
Urban Peoples' House Indigenous Advisory (UPHIA)



Carolyn Howe
President, Greater Victoria Teachers' Association
School District No. 61



Braden Hutchins
President, Victoria Confederation of Parent
Advisory Councils, School District No. 61

September 18, 2024

Statement from the Board of Education Regarding Ministry of Education and Child Care Ministerial Order

The Board of Education acknowledges receipt of the Ministry of Education and Child Care's administrative directive issued on September 17, 2024.

Our school district has consistently prioritized and remains committed to safety in schools and wishes to recognize the many partners we continue to work with to coordinate safety plans and enhance communication protocols. Last year, the Board invited police services to meet with us to discuss our joint responsibility for student safety. To ensure that approaches to communication regarding potential safety risks in community that may impact our schools are communicated in a clear, consistent, and timely manner, our Board invited police services to participate in the development of a communication protocol. We continue to rely on police services to communicate potential safety concerns which may impact our schools through formal channels and processes. In an effort to understand the risks associated with potential gang recruitment on the South Island, and events in community that may impact student safety at school, our Board requested the following information from police services:

- any and all data pertaining to gang recruitment or other criminal activity involving youth, between 2015 to date;
- any and all data pertaining to police call outs/calls for service to each SD61 school (broken down by each school) within the Police Department's jurisdiction, between 2015 to date;
- a copy of any and all Police policies and procedures related to vulnerable populations (including youth).

The Board is grateful for its ongoing partnerships and looks forward to future collaboration with local police services, Rightsholders, educational partners, the Ministry of Education and Child Care, and other professionals and organizations in community that continue to support student safety. We acknowledge that each party brings a unique lens and expertise to the table and together we can continue to ensure the safety of our schools.

The Board wishes to clarify the use of the word "safety" and highlight that in our school district, the safety of a student encompasses physical, environmental, cyber, psychological, emotional, and spiritual safety. With this holistic idea of safety in mind, the Board wishes to recognize some of the many ongoing and effective programs, actions, policies and protocols that continue to keep students and staff safe within our schools:

- Programs-
 - Safer Schools
 - Second Step

- Prevention Education through school advisories (increasing the positive relationships with Trusted and Caring Adults)
 - Mental Health Grants
 - Mobile Youth Services Team (MYST)
 - Island Sexual Health partnership
 - 2×10 practice
 - Assemblies and guest presenters including Harm Reduction, Naloxone, Tobacco and Vape Prevention and Reduction
 - Youth Empowerment
 - Expect Respect & a Safe Education (ERASE)
- Actions-
 - Receipt of Worrisome Online Behaviour Report
 - Letter to parents and caregivers about the risk associated with potential gang recruitment
 - Invitation to police to host gang related information sessions at some of our secondary schools
 - Meeting with principals and vice principals to review the Code of Conduct and School Expectations at both middle and secondary levels
 - Established a bi-weekly check in to hear emergent concerns from secondary schools
 - Added 'Safer Schools Update' to middle and secondary Emergent Meeting agendas
 - Safer Schools Coordinator attends Safe Schools meetings to receive updates on gang related behaviours and trends in the Greater Victoria Area
 - Sexual Exploitation and Sexual Consent education for secondary staff and students
 - Associate Superintendents and Superintendent have checked in with middle and secondary principals on the start of the year and surface ongoing or new concerns
 - District Counsellor and Safe Schools Coordinator met and will continue to meet with school principals who have at-risk or identified youth with concerns
 - All elementary, middle, and secondary principals and vice principals have reviewed the Code of Conduct, the processes related to Lockdown, Hold, and Secure
 - Ongoing review of BDTA including Section 5 (7) and authority for searching a student's backpack, locker
 - Monthly reporting on police call outs to schools
 - Summer reach out to police services prior to the new school year
- Policies-
 - 1155 Complaint Process for a Resolution of Concerns
 - 1300 Acceptable Use of Digital Technology
 - 1305 Social Media Use

- 4116 Sexual Harassment
- 4303 Discrimination
- 4304 Bullying and Harassment
- 4305 Gender Identity & Gender Expression
- 0 Personal Safety & Security
- 1 Discipline
- 2 Threats to Students, Employees, or Volunteer Sponsors
- 3 Prohibition of Weapons in Schools
- 4 Substance Abuse
- 5 Smoking
- 6 Student Attendance
- 7 Student Suspensions
- 5132 Student Dress Code
- 5134 Student Input
- 1 Child Abuse
- 5145 Police Questioning of Students in Schools
- 6114 Maintenance of Order
- 03 Physical Restraint
- 8400 Whistleblower Protection

On August 8, 2024, our Board and the Superintendent met with Minister Singh and Minister Farnworth. On August 19, 2024, we received a letter from Minister Singh, outlining the Minister's additional questions and concerns. We informed the Minister's staff that we would provide the Minister with a written response to each of her outstanding questions and areas of concern following our first Board meeting of the new school year on Monday, September 23. We are concerned that rather than engage in continued collaborative efforts alongside us and police services the Minister took this preemptive and unprecedented step so close to the provincial interregnum period.

The Board is optimistic and motivated to continue moving the safety conversation forward while considering the diversity and unique experiences of all students and families within our learning community. The Board will continue implementing trauma-informed strategies that are culturally appropriate for all, and encompass the principles of equity, diversity, and inclusion.

The Board looks forward to highlighting our ongoing work when we provide a progress report to the Ministry of Education and Child Care, and subsequently our wider learning community, to maintain transparent communication that fosters trust and mutual respect.

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

-30-

Background Information:

- Board of Education Statement Issued April 19, 2024:
<https://www.sd61.bc.ca/news-events/news/title/splo-faq-statement/>
- Frequently Asked Questions Resource About the School Police Liaison Officer Program:
<https://www.sd61.bc.ca/splo-faq/>
- Media Release referring to letter sent to families on May 30, 2023:
<https://www.sd61.bc.ca/wp-content/uploads/sites/91/2023/06/Media-Release-Safety-Well-being-of-SD61-Students-230601.pdf>

Contact:

Communications & Community Engagement
Greater Victoria School District
community@sd61.bc.ca



The Board of Education of School District No. 61 (Greater Victoria)
Education Policy and Directions Committee Meeting
REGULAR MINUTES
Monday, September 9, 2024, 7:00 p.m.

Trustees Present: **Education Policy and Directions members:** Emily Mahbobi (Chair), Nicole Duncan
Operations Policy and Planning members: Rob Paynter

Trustee Regrets: Natalie Baillaut, Angela Carmichael, Mavis David, Derek Gagnon, Karin Kwan, Diane McNally

Administration: Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Tom Aerts, Associate Superintendent, Sean Powell, Acting Associate Superintendent, Tina Pierik, VPVPA

Partners: Shawna Abbott, CUPE 947, Nyssa Temmel, VCPAC, Ilana Hampton, GVTA

A. COMMENCEMENT OF MEETING

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

A.1. Acknowledgement of Traditional Territories

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

Chair Mahbobi announced the absence of quorum.

B. ADJOURNMENT

Moved by Trustee Mahbobi

That the meeting adjourn.

Motion Carried Unanimously

The meeting adjourned at 7:03 p.m.



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

Operations Policy and Planning Committee

MEETING MINUTES

Monday, September 16, 2024, 7:00 p.m.

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

Administration: Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Tom Aerts, Associate Superintendent, Sean Powell, Acting Associate Superintendent, Marni Vistisen-Harwood, Director of Facilities Services, Julie Lutner, Associate Secretary-Treasurer, Connor McCoy, VPVPA

Partners: Cindy Romphf, GVTA, Nyssa Temmel, VCPAC

A. COMMENCEMENT OF MEETING

A.1. Acknowledgement of Traditional Territories

Chair Gagnon 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 16, 2024 agenda be approved.

Motion Carried Unanimously

A.3. Approval of the Minutes

Moved by Trustee Kwan

That the June 10, 2024 Operations Policy and Planning Committee meeting minutes be approved.

Motion Carried Unanimously

A.4. Business Arising from Minutes

Trustee Duncan asked staff when the first Climate Action Plan Implementation Ad Hoc Committee meeting will take place.

Acting Associate Superintendent Powell stated that the meeting will take place in October 2024.

Operations Policy and Planning Committee Meeting September 16, 2024

1

B. PRESENTATIONS TO THE COMMITTEE

None.

C. SUPERINTENDENT'S REPORT

- C.1.** Superintendent Whitten provided the draft Enhancing Student Learning Report (ESLR) 2024-2025 and spoke specifically to student achievement in the District.

Partners and Trustees had questions of clarification as well as suggested revisions for the report.

D. PERSONNEL ITEMS

None.

E. FINANCE AND LEGAL AFFAIRS

E.1. Willows Elementary Child Care Update

Secretary-Treasurer Stride provided an update on Willows Elementary child care.

Trustees had questions of clarification.

E.2. Multi-Year Financial Plan 2024-2027

Secretary-Treasurer Stride provided the Multi-Year Financial Plan 2024-2027.

Partners and Trustees had questions of clarification.

Moved by Trustee Kwan

That the Board of Education of School District No. 61 (Greater Victoria) accept the Multi-Year Financial Plan 2024-2027.

Motion Carried Unanimously

E.3. Monthly Financial Reports:

- a. Secretary-Treasurer Stride provided the June 2024 Monthly Financial Report for information.
- b. Secretary-Treasurer Stride provided the July 2024 Monthly Financial Report for information.
- c. Secretary-Treasurer Stride provided the August 2024 Monthly Financial Report for information.

E.4. Budget Change Reports:

- a. Secretary-Treasurer Stride provided the June 2024 Budget Change Report.
- b. Secretary-Treasurer Stride provided the August 2024 Budget Change Report.

F. FACILITIES PLANNING

F.1. Operations Update: September 2024

Director of Facilities Services Vistisen-Harwood provided the Operations update for September 2024.

Trustees thanked Director of Facilities Services Vistisen-Harwood and all facilities staff for their hard work throughout the summer.

Trustees had questions of clarification.

F.2. Cedar Hill Middle School Seismic Project Update

Director of Facilities Services Vistisen-Harwood provided the Cedar Hill Middle School seismic project update.

Trustees had questions of clarification.

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

None.

H. NEW BUSINESS

H.1. Greater Victoria Foundation for Learning – Trustee Kwan

Trustee Kwan provided rationale for the motion.

Partners, Trustees, and staff discussed the motion.

Moved by Trustee Kwan

That the Board of Education of Greater Victoria (School District No. 61) direct the Superintendent to establish an advisory committee, which should include (but not be limited to) Board and Finance Department member representation, to evaluate and provide recommendations to the Board on improving the use of the Greater Victoria Foundation for Learning.

AND FURTHER

That the advisory committee explore options for consulting with or hiring a grant writer, including defining the specific role, responsibilities, and time commitment, and include these recommendations in their report to the Board.

Amendment

Moved by Trustee Kwan

That the Board of Education of Greater Victoria (School District No. 61) direct the Superintendent to establish an advisory committee, included but not limited to Board, Finance Department member representation and education partners to evaluate how the Greater Victoria Foundation can be utilized moving forward.

AND FURTHER

Provide recommendations to the Board of Education.

Motion Carried Unanimously

H.2. District of Saanich Crossing Guard Funding – Trustee Paynter

Trustee Paynter provided rationale for the motion.

Trustees discussed the motion.

Moved by Trustee Paynter

That the Board of Education of Greater Victoria (School District No. 61) direct the chair to write to District of Saanich Mayor and Council expressing our concern regarding the formula employed to calculate crossing guard requirements, further advising them of the precise date the funding currently provided for crossing guards will end and finally to implore them to address this shortfall on behalf of student safety. Trustees requested additional information regarding the rationale for crossing guards at the schools in the District of Saanich. Staff advised that this information would not be available before the September 23, 2024 Regular Board meeting.

Moved by Trustee Paynter

That the motion “*That the Board of Education of Greater Victoria (School District No. 61) direct the chair to write to District of Saanich Mayor and Council expressing our concern regarding the formula employed to calculate crossing guard requirements, further advising them of the precise date the funding currently provided for crossing guards will end and finally to implore them to address this shortfall on behalf of student safety.*” be referred to the October 21, 2024 Operations Policy and Planning Committee meeting.

Motion Carried Unanimously

I. NOTICE OF MOTION

None.

J. GENERAL ANNOUNCEMENTS

None.

K. ADJOURNMENT

Moved by Trustee Kwan

That the meeting adjourn.

Motion Carried Unanimously

The meeting adjourned at 9:43 p.m.

Office of the Secretary-Treasurer

School District No. 61 (Greater Victoria)
556 Boleskine Road, Victoria, BC V8Z 1E8
Phone (250) 475-4117 Fax (250) 475-4112

Katrina Stride – Secretary-Treasurer

TO: Operations Policy and Planning Committee
FROM: Katrina Stride, Secretary-Treasurer
DATE: September 16, 2024
RE: **Multi-Year Financial Plan 2024-2027**

Ministry of Education and Child Care (the Ministry) - Financial Planning and Reporting Policy

The Ministry's Financial Planning and Reporting Policy provides greater transparency and accountability for the planning and reporting of the financial resources managed by boards of education (boards). The Policy requires boards to develop, implement and provide to the ministry multi-year financial plans to show how they will use their funding and resources to support their strategic objectives and operational needs with a focus on improving student educational outcomes for all students.

The Policy does not change or impact bylaw processes or annual budget processes established in the School Act. The Policy is outside the scope of a board's annual budget. Each board may establish their own approval process for multi-year financial plans. However, while there is no formal board approval required for a multi-year financial plan, the Ministry expects there should be some fulsome discussion with the board regarding the content and direction in the plan. Preferably, there should be mention in board minutes that a discussion took place, and the board agrees with the content and direction of the multi-year financial plan.

2024-2025 Annual Budget Development Process

As part of the 2024-2025 annual budget development process, a draft multi-year financial plan for 2024-2027 was presented. The plan presented included a number of budget assumptions, but did not include the final budget decisions that were made by the Board in April 2024.

Multi-Year Financial Plan 2024-2027

Starting with the Draft Multi-Year Financial Plan 2024-2027 presented in April 2024, the Multi-Year Financial Plan 2024-2027 was developed. When developing the multi-year financial plan, various budget assumptions were made. Budget assumptions are made based on historical knowledge, experience, and the unique circumstances surrounding our District. Projections become less certain further into the future due to unknown changes in Ministry funding, inflationary pressure, and enrolment.

The Multi-Year Financial Plan 2024-2027 reflects updated budget assumptions and the impacts of the one-time and ongoing budget decisions that were made by the Board in April 2024.

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.

The multi-year financial plan includes the following assumptions:

- Provincial grant revenue and the related instruction expense is based on projected enrolment submitted to the Ministry in February 2024. Enrolment is projected to increase by 82 FTE in 2025-2026 and a further 41 FTE in 2026-2027.
- Operating grant and special labour settlement grants relative to bargained salary increases and the cost-of-living adjustment (COLA) that were announced by the Ministry are included in revenue in the 2025-2026 and 2026-2027 Projected Annual Budgets. Special labour settlement grants announced following the approval of the 2024-2025 Annual Budget are rolled into the operating grant in subsequent years.
- Ministry per pupil funding has been held constant at the rates announced in March 2024 for 2025-2026 and 2026-2027. Per pupil funding is not expected to increase beyond what is needed to offset labour settlement increases.
- International student enrolment is expected to decline over the next two years due to a change in the projected demographic in schools. A reduction of 10 FTE has been included in 2025-2026, and a further reduction of 35 FTE has been included in 2026-2027.
- The full year tuition fee for international students is \$16,500 for 2024-2025, and \$17,000 for new 2024-2025 applications received after March 31, 2024. No further fee increases have been built into 2025-2026 or 2026-2027.
- Other revenues will remain unchanged in 2025-2026 and 2026-2027.
- Collective agreements expire on June 30, 2025. As we do not know the salary increases for July 1, 2025 and beyond, no salary increases or Ministry funding have been built into 2025-2026 and 2026-2027.
- Expenses related to bargained salary increases and cost-of-living adjustments ("COLA") in 2024-2025 are included in the 2025-2026 and 2026-2027 Projected Annual Budgets, but no salary increases beyond 2024-2025 have been included.
- Educational Assistant salaries have been reduced by \$0.5 million in 2025-2026 and 2026-2027 due to unfilled absences and leaves seen in 2024-2025.
- Instruction expense is based on projected enrolment submitted to the Ministry in February 2024, which is expected to increase by 82 FTE in 2025-2026 and a further 41 FTE in 2026-2027.
- Benefit rates calculated for 2024-2025 have been used in future years as information is unknown.
- Inflationary increases have not been included in projected services and supplies expense.
- One-time reductions in the 2024-2025 Annual Budget have been added back to the budgets in 2025-2026 and 2026-2027.
- The 2024-2025 Annual Budget includes \$1.5 million in technology purchases for staff and students. Technology purchases for students is based on a 3:1 student device ratio at Middle and Secondary, and a 4:1 student device ratio at Elementary. Assuming this funding level will continue, our District will need to invest \$1.6 million in technology in 2025-2026 and a further \$1.5 million in 2026-2027. These amounts have been included in the financial plan under Interfund Transfers, along with a \$0.8 million purchase of capital assets using operating funds.

Excluding inflationary impacts and holding all other revenues and expenses constant, it is projected that our District will be faced with a \$1.9 million deficit in 2025-2026 and a \$2 million deficit in 2026-2027. The 2025-2026 Projected Annual Budget includes a \$1.8 million appropriation of accumulated operating surplus from 2023-2024, which reduces the deficit to \$0.1 million.

The 2025-2026 Projected Annual Budget also includes an appropriation of accumulated operating surplus from 2023-2024 to increase the unrestricted operating surplus – contingency from \$.6 million to \$1 million. As per Policy 3170 Operating Surplus, our District should be holding a contingency of 2-4% of the prior year's operating expenses, which is at least \$4.6 million. As there is no projected accumulated operating surplus to balance the deficit in 2026-2027, it is expected that adjustments to service levels will be required to balance the budget in 2026-2027.

2025-2026 Annual Budget Development Process

With a small contingency and minimal sources of alternate funding available to offset future budget deficits, our District still needs 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 our District is using its limited resources to improve student achievement and well-being.

The Multi-Year Financial Plan 2024-2027 can be used as a starting place to initiate discussions about the 2025-2026 Annual Budget and the impact of any budget decisions on future years.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) accept the Multi-Year Financial Plan 2024-2027.

Supporting Documents:

Multi-Year Financial Plan 2024-2027

Greater Victoria School District Multi-Year Financial Plan 2024–2027



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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 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 47 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 (the “Ministry”) 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

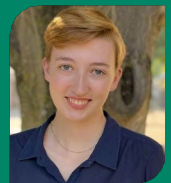
Greater Victoria School District



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 5 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

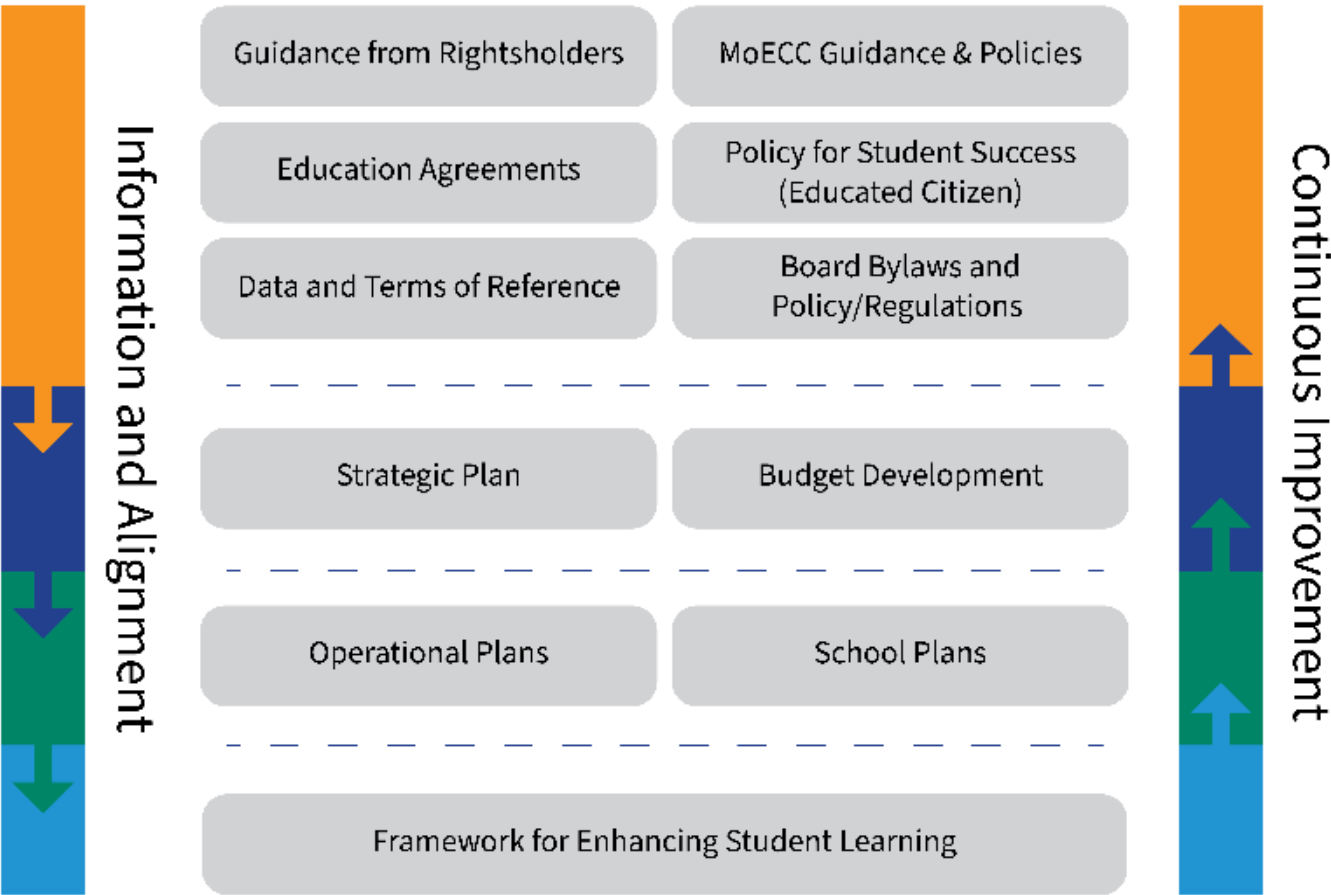
The [Enhancing Student Learning Report \(ESLR\)](#) reflects the District's Strategic Plan and a deep commitment to continuous improvement for all children with a focus on priority students of which include Indigenous students, children in youth and care, and students with disabilities or diverse abilities in 2024-2025.

The District engages local First Nations Rightsholders, students, families, community members, and third parties when considering continuous improvement for student learning outcomes.

Alignment Strategies

Due to the size of the District, there are many plans, agreements, and reports that inform work at every level of the organization. The graphic on the next page illustrates how information is filtered and how continuous improvement can be woven in as priorities shift or resources are re-allocated to best support strategies that positively impact students.

Greater Victoria School District Alignment of Plans and Agreements



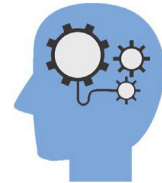
Even while facing a \$6.0 million deficit during the 2024-2025 budget development process, the Board was able to allocate resources to align with priorities in the Enhancing Student Learning Report and the Strategic Plan:



\$35,000 for an additional Educational Assistant Mentor to assist with skill development and support in Middle Schools



\$35,000 to pilot a guaranteed Educational Assistant relief position for half a year at a priority school



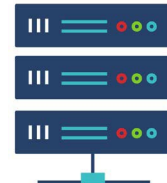
\$48,000 professional development for mental health



\$721,215 to replace educator laptops and staff PCs



\$116,256 to purchase and repair student devices



\$674,000 for network infrastructure updates



\$427,563 for Indigenous Education supports beyond targeted funding



\$736,312 for direct literacy support and/or supplemental funding to 29 elementary schools



\$12,500 for professional development for Indigenous-focused grad requirement

Budget Development Overview

Budget Development Process

At the November 27, 2023 Special Open Budget Meeting, the Board approved the 2024-2025 Budget Development Process, which included the creation of three Budget Working Groups. The Budget Working Groups were allocated the following areas of focus:

- Department Budgets
- School-Based Budgets
- Special Purpose Fund Budgets

The Terms of Reference for each of the Budget Working Groups can be found [here](#).

Membership for each of the Budget Working Groups includes representative Trustees of the Board, Superintendent and/or designate, Secretary-Treasurer and/or designate, a member of CUPE 382, a member of CUPE 947, a member of GVTA, a member of VCPAC, a member of VPVPA, a representative from each of the Songhees Nation, Esquimalt Nation, Metis Nation and Urban Peoples' House Indigenous Advisory and a member of the Representative Advisory Council of Students. Student voice is also heard through the Representative Advisory Council of Students meetings, Student Symposium and Student Connection events.

As per the Terms of Reference for each of the Budget Working Groups, the purpose of the Budget Working Groups is to examine specific areas of the District's budget, make recommendations to the Board of Education and provide reports to the Board of Education with a focus on alignment to the District's Strategic Plan and Enhancing Student Learning Report, in consideration of the Multi-Year Financial Plan, and in compliance with contractual obligations.

In the 2024-2025 budget development process, the Budget Working Groups met five (5) times between December 2023 and February 2024. An update to the Board was presented in January 2024. The Budget Working Groups Recommendations were provided to the Board in February 2024; the Department and School-Based Budget Working Groups did not reach consensus, but the Special Purpose Fund Budget Working Group did reach consensus. All Budget Working Group discussions were provided to the Board to inform budget decisions.

As part of the 2024-2025 budget development process, the Board of Education explored 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.

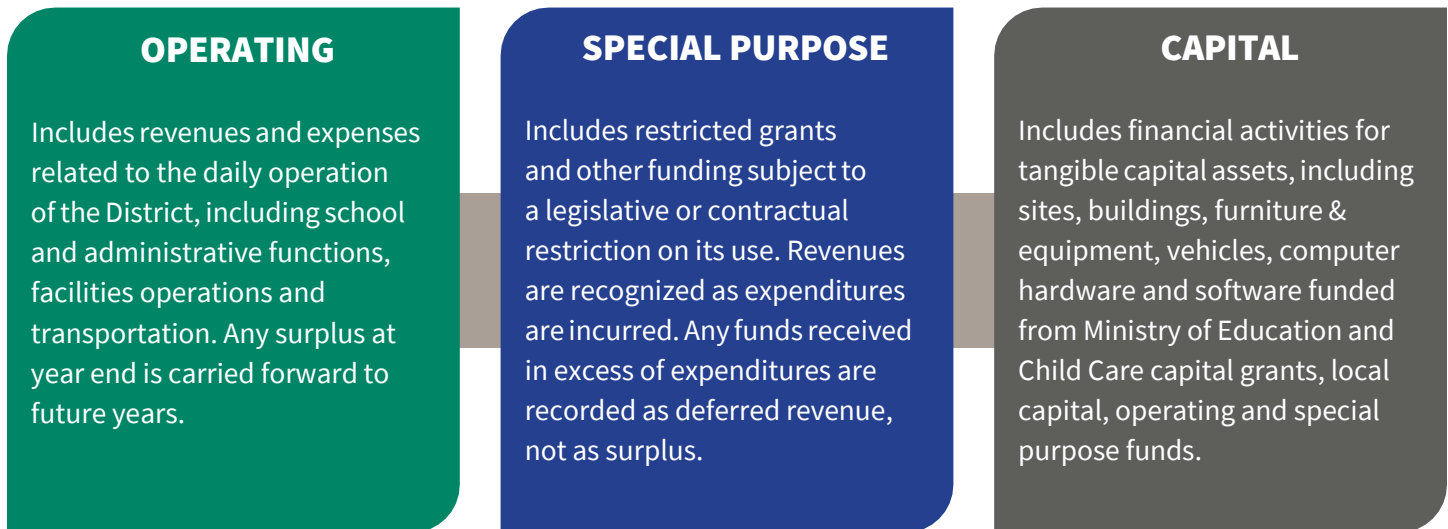
Budget Development Timeline

The 2024-2025 Budget Development Timeline was as follows:

November	2023-2024 Budget Process Feedback Board Approval of 2024-2025 Budget Development Process Board Approval of Budget Working Groups
December	Student Connections Partner Connections VPVPA Connections Budget Working Group Meeting #1
January	Budget Development Process Updated Board Approval of Revised Values & Guiding Principles Student Symposium Partner Connections Budget Working Group Meeting #2 Budget Working Group Meeting #3
February	Budget Working Group Meeting #4 Budget Working Group Meeting #5 Budget Working Group Recommendations to the Board
March	Talking Tables Event Public Meeting Ministry Operating Grant Announcement
April	Board Meetings—Board Deliberation and Budget Approval Implementation of Staffing Plan Budget Development Process Feedback Request

Operating, Special Purpose and Capital Funds

The Board-approved budget is comprised of three separate 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.

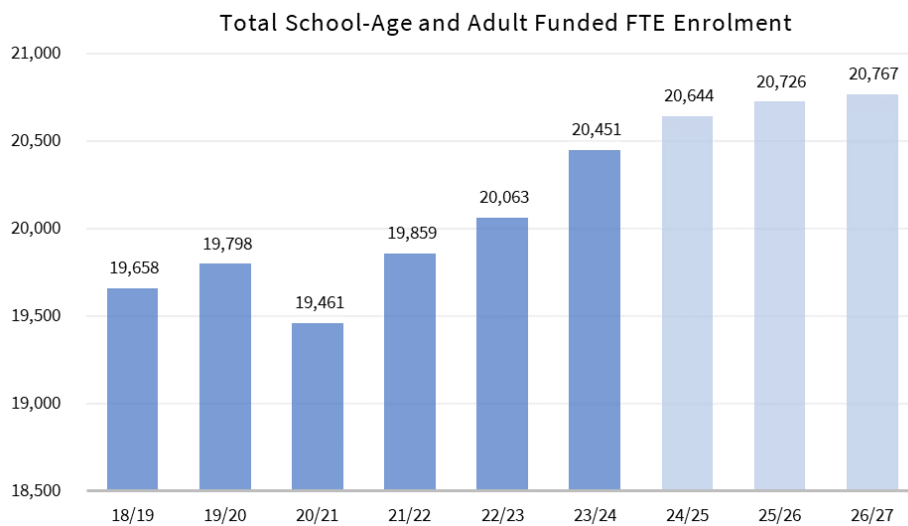
Projections become less certain further into the future due to unknown changes in Ministry funding, inflationary increases and items such as International Education revenue.

Student Enrolment

Student enrolment counts and corresponding Provincial Grants from the Ministry incorporated into the multi-year financial plan reflect the projections submitted to the Ministry in February 2024. 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 are adjusted to reflect actual enrolment.

The September, February and May enrolments count for Ministry-funded School-Age and Adult (Regular, Continuing Education, Distributed Learning and Alternative Education) are projected to be 20,644 FTE in 2024-2025. Enrolment is expected to increase by 82 FTE in 2025-2026 and then increase a further 41 FTE in 2026-2027.



Revenue

Ministry per pupil funding amounts have been included at the levels announced by the Ministry for 2024-2025 on March 14, 2024. For 2024-2025, the school-age basic allocation is \$8,915 per FTE. Per pupil funding amounts are not expected to increase beyond the amount required to offset negotiated wage increases.

The Ministry Operating Grant is expected to increase in future years due to increasing student enrolment and increase due to adjustments to the per pupil funding amount for negotiated wage increases for all employees. However, the 2024-2025 school year will be the third and final year of the 2022 Shared Recovery Mandate. Therefore, funding increases beyond 2024-2025 have not been included.

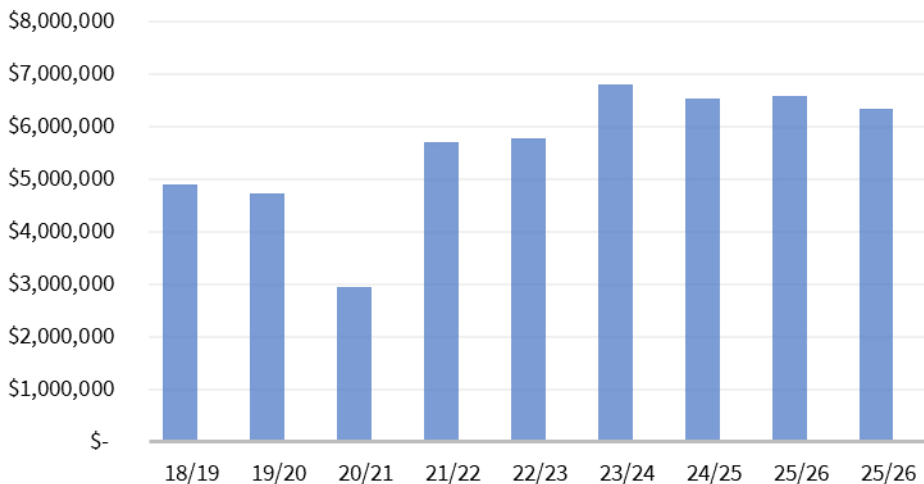
For the purposes of the multi-year financial plan, revenue sources excluding International Education tuition, such as Continuing Education tuition, rentals and leases, investment income and other revenue, have been held constant at 2024-2025 amounts.

International Education

The 2024-2025 Budget includes International Education tuition based on an estimated 890 students enrolled in the Regular program less estimated refunds of 40. The tuition rate used in the 2024-2025 Budget includes a \$500 per FTE increase from the rate used in 2023-2024. The 2025-2026 projection is based on a decline of 10 students from 2024-2025 due to a change in the projected demographic in schools. The 2026-2027 projection is based on a further decline of 35 students from 2025-2026. Tuition rates have been held constant at the 2024-2025 levels.

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:

International Education Financial Contribution



Salaries and Benefits

Salaries

The 2024-2025 Budget includes step increments and negotiated wage increases of 2.0% for teachers, support staff and non-educator exempt positions. Labour settlement funding for this has been allocated through the operating grant rate. A 1% cost-of-living adjustment (COLA) effective July 1, 2024 for teachers and support staff was announced by the Ministry of Finance on March 19, 2024. The funding for this will be allocated through a special labour settlement funding grant. Neither the wage increases related to the COLA nor the associated estimated revenue have been built into the 2024-2025 Budget.

The 2024-2025 Budget does not include wage increases for educator exempt positions. Funding for wage increases will be allocated as a special grant. Neither the increase in administrators in leadership roles wages nor the associated estimated revenue have been built into the 2024-2025 Budget.

The 2024-2025 school year will be the third and final year of the 2022 Shared Recovery Mandate. Therefore, further wage increases beyond 2024-2025 have not been included.

The 2024-2025 Budget also includes some one-time reductions that have been added back into the budgets for 2025-2026 and 2026-2027.

Upon review of the June 30, 2024 year end financial results, Educational Assistant salaries have been reduced by \$0.5 million in future years to account for unfilled absences and unpaid leaves.

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 2024-2025 Budget but have not been recalculated for the budgets in 2025-2026 and 2026-2027, as the information is not known.

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 increased Ministry-funded enrolment revenue and 60.5% of the changes in international enrolment revenues will be offset by a reduction or increase in costs.

In the 2024-2025 Budget, the total staffing FTE in the Operating Fund is 2,145.375. 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 2025-2026 and 2026-2027 have been maintained at the same amounts budgeted in 2024-2025.

The 2024-2025 Budget also includes some one-time reductions that have been added back into the budgets for 2025-2026 and 2026-2027.

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 2024-2025 Budget includes capital asset purchases totaling \$2.3 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 2025-2026 and 2026-2027.

Local Capital

The balance in Local Capital at the end of 2023-2024 is \$21 thousand. This balance came from interest revenue earned on the opening Local Capital balance. During 2023-2024, \$0.6 million was spent on Victoria High School amenities as part of the school's seismic upgrade.

In the 2024-2025 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 2024-2025 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 \$1.9 million.

At June 30, 2024, a further \$1.8 million has been appropriated to balance the 2025-2026 Budget.

Based on our assumptions, we are expecting operating deficits of \$127 thousand in 2025-2026 and \$2.0 million in 2026-2027.

Accumulated Operating Surplus

At the time the 2024-2025 Budget was approved, the balance in unrestricted operating surplus (contingency) was \$617 thousand. At the end of 2023-2024, there was an additional \$383 thousand of unrestricted operating surplus that could be added to the unrestricted operating surplus (contingency) bringing the balance up to \$1.0 million.

Policy 3170 Operating Surplus sets a goal for unrestricted operating surplus (contingency) at 2-4% of the prior year's operating expenses. 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 2023-2024 Audited Financial Statements, operating expenses were \$230 million. The minimum unrestricted operating surplus (contingency) should be \$4.6 million. With a current balance of \$1.0 million, consideration will need to be given as to how to address future operating deficits while increasing the contingency by \$3.6 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 2024-2025 Budget includes the following Special Purpose Funds:

Special Purpose Funds	Budget
Annual Facility Grant (AFG)	\$828,631
Learning Improvement Fund (LIF)	817,401
Scholarships and Bursaries	29,000
Special Education Technology	152,053
School Generated Funds	7,169,854
StrongStart	192,000
Ready, Set, Learn	98,600
OLEP (Federal French)	411,197

Special Purpose Funds	Budget
CommunityLINK	4,375,751
Classroom Enhancement Fund (CEF) – Overhead	784,187
Classroom Enhancement Fund (CEF) – Staffing	20,692,223
First Nation Student Transportation	109,834
Mental Health in Schools	48,000
Changing Results for Young Children	11,250
Student and Family Affordability	400,000
SEY2KT (Early Years to Kindergarten)	49,000
Early Care and Learning (ECL)	175,000
Feeding Futures School Food Program	2,264,368
Health Career Dual Credit Expansion	50,000
Ledger School	568,347
Provincial Inclusion Outreach	1,030,496
Estate Trust	14,500
Total	\$40,271,692

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 annual five-year capital plan, the Ministry approves both major and minor capital programs. Following approval of the 2024-2025 Annual Budget, the District received capital funding to upgrade the exterior structure of Oaklands Elementary.

The 2024-2025 Budget in the Capital Fund includes capital additions transferred from the Operating Fund totaling \$2.3 million related to the following:

- Technology and network infrastructure
- Educator laptops
- School and department furniture and equipment

The 2024-2025 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 Middle to Conseil Scolaire Francophone de la Colombie-Britannique. Of the \$15.2 million sale proceeds, 25% is transferred to Local Capital and the remaining 75% is transferred to Ministry of Education and Child Care Restricted Capital Unspent Deferred Capital Revenue.

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 2024-2025 budget development process, the District created the following opportunities for engagement:

- Budget Working Groups
- 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
- Student Connections
- Partner Connections
- VPVPA Connections
- Community and budget-specific mailboxes

Conclusion

The 2024-2025 Budget was balanced with a combination of strategies, including one-time and ongoing operating fund reductions and a one-time reduction in the maximum amount of unspent 2023-2024 operating budget that schools were allowed to carry forward to 2024-2025.

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.

2024-2027 Multi-Year Financial Plan

	Actual 2022-2023	Actual 2023-2024	Annual Budget 2024-2025	Projected Annual Budget 2025-2026	Projected Annual Budget 2026-2027
Revenues					
Provincial Grants					
Ministry of Education and Child Care	207,997,634	228,370,346	233,113,195	236,504,195	236,866,483
Other	281,178	285,084	283,750	283,750	283,750
Tuition	14,648,427	16,557,491	15,676,233	15,888,733	15,293,733
Other Revenue	3,328,344	3,216,326	3,004,812	3,004,812	3,004,812
Rentals and Leases	2,744,288	3,068,462	3,221,690	3,221,690	3,221,690
Investment Income	1,795,194	2,424,713	1,796,068	1,796,068	1,796,068
Total Operating Revenue	230,795,065	253,922,422	257,095,748	260,699,248	260,466,536
Expenses					
Instruction	194,185,061	212,943,991	219,440,811	222,148,774	222,042,400
District Administration	7,397,587	7,145,598	7,003,132	7,116,205	7,116,205
Operations and Maintenance	26,319,145	26,939,273	28,616,375	29,356,602	29,356,602
Transportation and Housing	1,704,115	1,657,977	1,621,551	1,628,043	1,628,043
Total Operating Expenses	229,605,908	248,686,839	256,681,869	260,249,625	260,143,251
Net Revenue (Expense)	1,189,157	5,235,583	413,879	449,624	323,285
Transfers to (from) Other Funds					
Capital Assets Purchased	(2,566,120)	(3,016,923)	(2,311,471)	(2,368,850)	(2,324,850)
Local Capital	-	-	-	-	-
Total Net Transfers	(2,566,120)	(3,016,923)	(2,311,471)	(2,368,850)	(2,324,850)
Prior Year Surplus Allocation					
Appropriation of Accumulated Operating Surplus	1,376,963	(2,218,660)	1,897,592	1,792,526	-
Total Prior Year Surplus Appropriation	1,376,963	(2,218,660)	1,897,592	1,792,526	-
Surplus (Deficit) for the Year	-	-	-	(126,700)	(2,001,565)

	Actual 2022-2023	Actual 2023-2024	Annual Budget 2024-2025	Projected Annual Budget 2025-2026	Projected Annual Budget 2026-2027
Accumulated Operating Surplus, Beginning of Year	8,218,621	6,841,658	9,060,318	7,162,726	5,370,200
Appropriation of Accumulated Operating Surplus	(1,376,963)	2,218,660	(1,897,592)	(1,792,526)	-
Accumulated Operating Surplus, End of Year	6,841,658	9,060,318	7,162,726	5,370,200	5,370,200
Breakdown of Accumulated Operating Surplus, End of Year					
Restricted Operating Surplus	6,224,545	8,060,318	6,162,726	4,370,200	4,370,200
Unrestricted Operating Surplus – Contingency	617,113	1,000,000	1,000,000	1,000,000	1,000,000
Accumulated Operating Surplus, End of Year	6,841,658	9,060,318	7,162,726	5,370,200	5,370,200

556 Boleskine Road
Victoria, BC V8Z 1E8

www.sd61.bc.ca



Office of the Secretary-Treasurer

Katrina Stride – Secretary-Treasurer

TO: The Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 23, 2024

RE: **Audit Sub-Committee Report – September 10, 2024 Meeting**

Background:

The Audit Sub-Committee held a meeting on September 10, 2024. KPMG, the District's external auditor, presented the Audit Findings Report for 2023-2024. New business included discussions on the 2023-2024 Audited Financial Statements, the 2023-2024 Financial Statement Discussion and Analysis Report, the 2023-2024 Statement of Financial Information, and the 2023-2024 School Accounting Records Review.

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

Recommendations:

2023-2024 Audited Financial Statements

Associate Secretary-Treasurer, Julie Lutner, presented the 2023-2024 Audited Financial Statements including the 2023-2024 Financial Statement Discussion and Analysis Report. Trustees asked questions of clarification.

Trustees recommended that the Board approve three motions related to the 2023-2024 Audited Financial Statements through the Audit Committee Report.

That the Board of Education of School District No. 61 (Greater Victoria) approve the appropriation of \$9,060,318 of the operating surplus as follows: 1) internally restricted \$8,060,318 and 2) unrestricted (contingency) \$1,000,000.

That the Board of Education of School District No. 61 (Greater Victoria) approve the Audited Financial Statements for the year ended June 30, 2024; 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.

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, 2024.

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.

2023-2024 Statement of Financial Information

Associate Secretary-Treasurer, Julie Lutner, provided the 2023-2024 Statement of Financial Information.

Trustees recommended that the Board approve one motion related to the 2023-2024 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, 2023 to June 30, 2024; AND FURTHER that the approved schedules be posted to the District website.



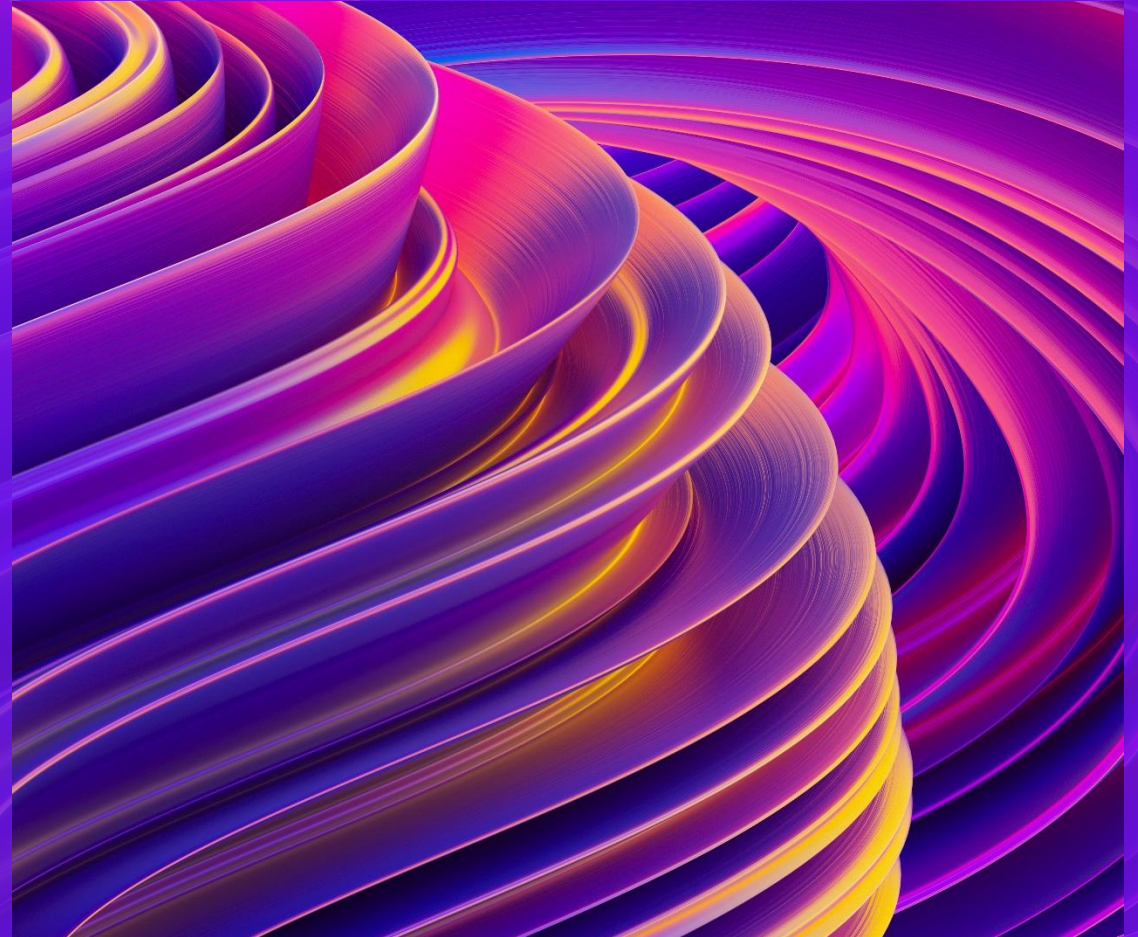
School District No. 61 (Greater Victoria)

**Audit Findings Report
for the year ended June 30, 2024**

KPMG LLP

Prepared for the meeting on September 10, 2024

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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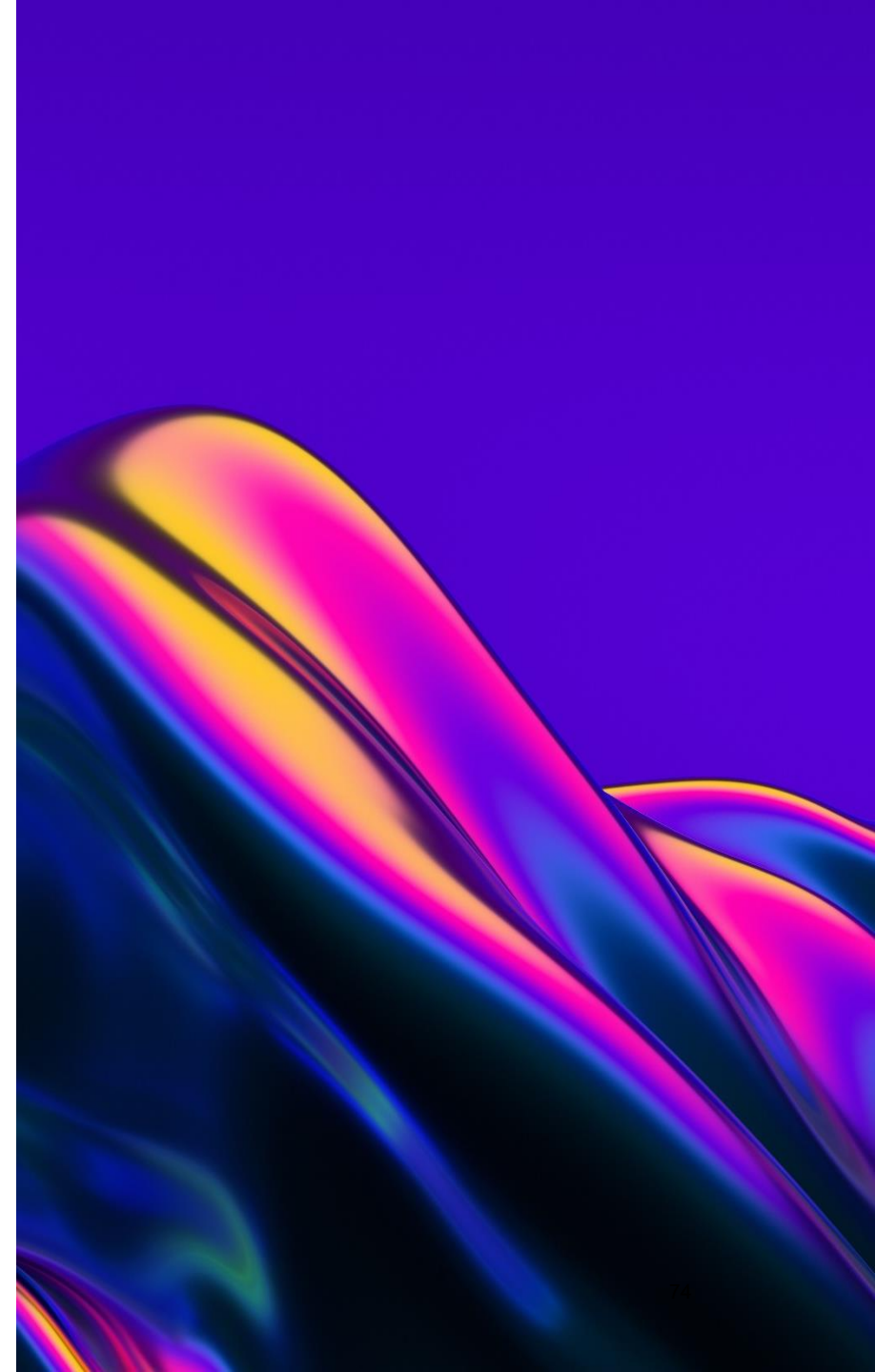


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Digital use information

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.

4	Highlights	5	Status	6	Risks and results
11	Control deficiencies	12	Policies and practices	13	Appendices

The purpose of this report is to assist you, as a member of the Audit Sub-Committee, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, the Audit Sub-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



No matters to report



Matters to report – see link for details

Status

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



Significant changes



Significant changes since our audit plan

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

Risks and results



Significant risks



- No other risks were identified beyond those required by professional standards - presumed risk of management override of controls



Other risks of material misstatement



- Tangible capital assets and deferred capital revenue
- Revenue and deferred revenue
- Accounts payable, accrued liabilities and expenses
- Salaries and benefits, employee future benefits obligations
- School generated funds



Going concern matters

Uncorrected misstatements



Uncorrected misstatements

No uncorrected misstatements were identified.

Corrected misstatements



Corrected misstatements

No corrected misstatements were identified.

Control deficiencies



Significant deficiencies



We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

Policies and practices & Specific topics



Significant unusual transactions



Accounting policies and practices



Other financial reporting matters



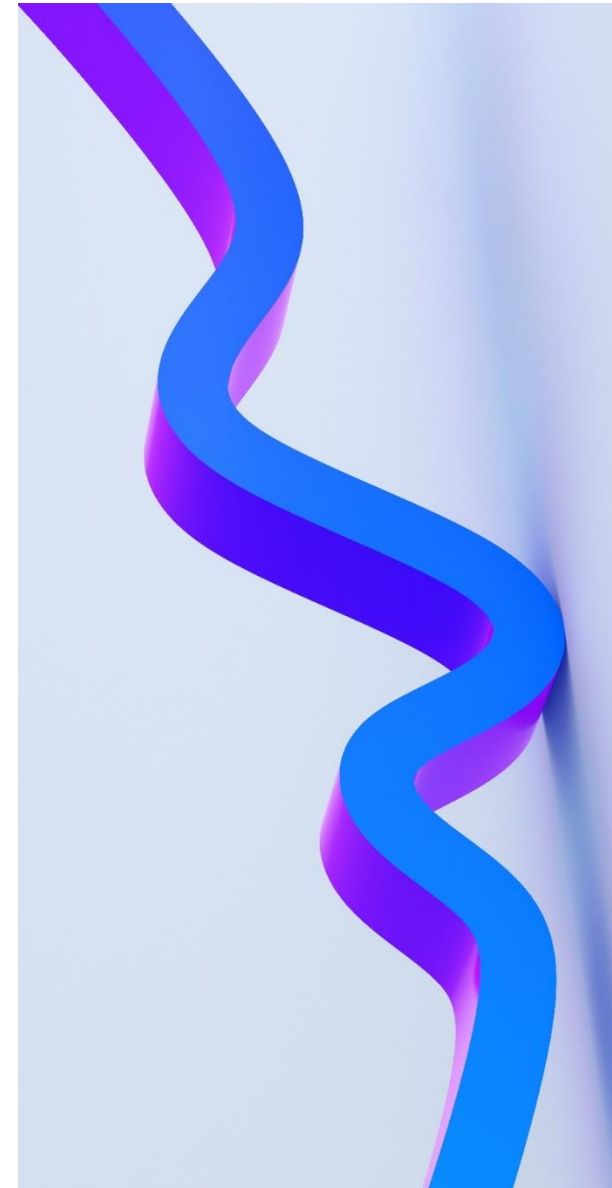


Status

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

- Completing our discussions with the Committee
- Obtaining evidence of the Board's approval of the financial statements
- Obtaining a signed management representation letter
- Completing subsequent event review procedures up to the date of the Board's approval of the financial statements
- 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, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.





Auditor's Report on Compliance Framework



Auditor's Report on Compliance Framework

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 Public Sector Accounting Standards (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.

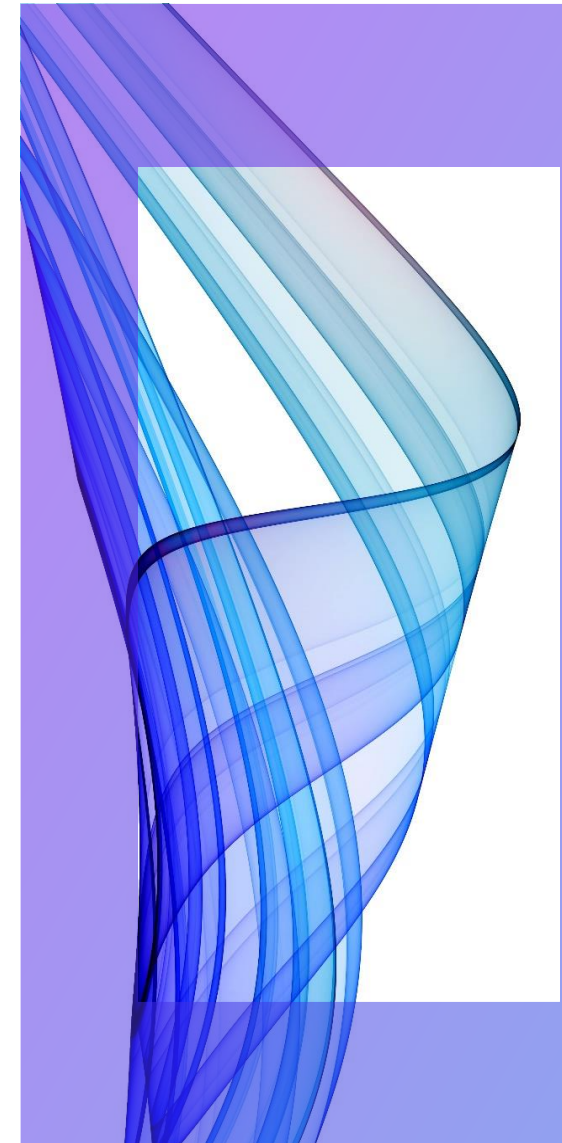
As a result, the School District's revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.

Our Response

- 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

- We noted no issues as a result of the procedures performed.
- The auditor's report has been modified from the standard report to include 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").





Significant risks and results



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.





Other risks of material misstatement and results



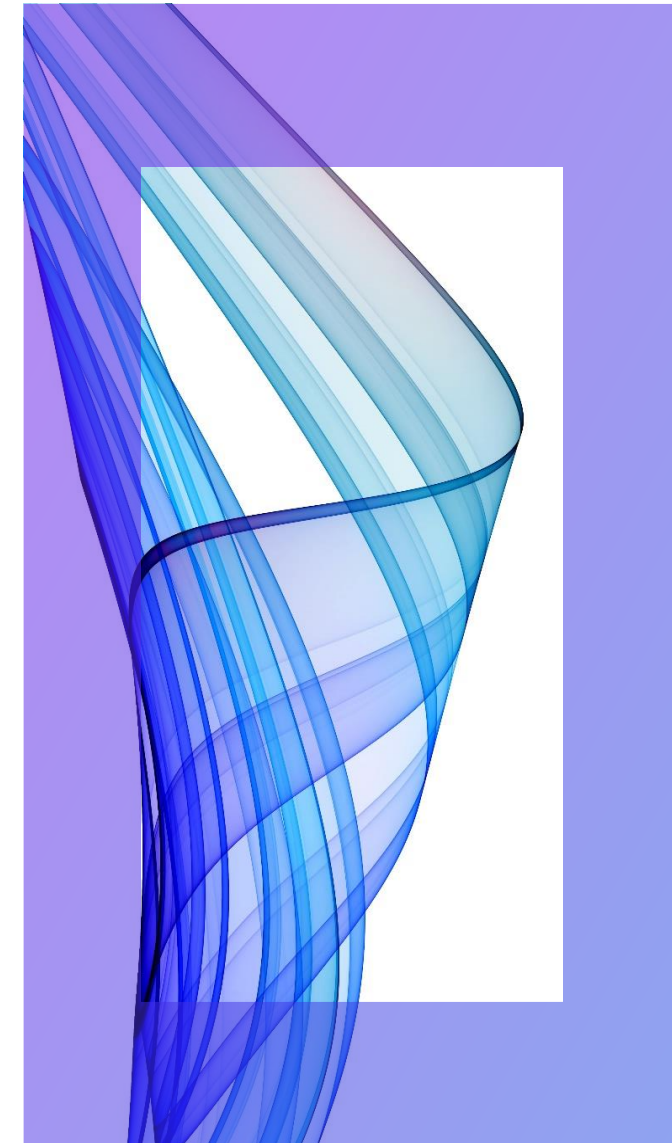
Tangible capital assets and deferred capital revenue

Our procedures and results

- During 2024, capital additions were \$38.8 million, across buildings, furniture and equipment, computer and software and assets under construction that are not yet ready for use. Significant expenditures for the year included capital projects at Victoria High School and Cedar Hill Middle School.
- The School District also recognized an increase in asset retirement obligation asset and liability related to a revision in the estimated future remediation costs of \$1.7 million.
- 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 evaluated management's assessment that the adoption of new accounting standard PS3160, *Public Private Partnerships*, did not have an impact on the financial statements.
- We selected a sample of additions, including management's estimate of contingent liabilities, 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 evaluated management's methodology for the increase in asset retirement obligations based on more precise information obtained by building. We also evaluated repairs and maintenance for any reductions in asset retirement obligation required.
- We performed a reasonability assessment of amortization expense based on estimated useful life of capital assets.
- 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").

We noted no issues as a result of the procedures performed.

We also noted management has implemented, as recommended in last year's audit findings report, a process to maintain accurate reporting over asset retirement obligation asset and liability values, which was a new accounting standard implemented in the prior year.





Other risks of material misstatement and results



Revenue, deferred revenue and unearned revenue

Our procedures and results

- 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 2024 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 tested 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 approved budget. We compared our expectation to the actual amount recorded and obtained supporting documentation for any significant variances noted.
- We assessed management's process for evaluating the impact of new accounting standard PS3400, *Revenue*. The new standard resulted in minor process changes on a go forward basis for certain miscellaneous revenues.

We noted no issues as a result of the procedures performed.

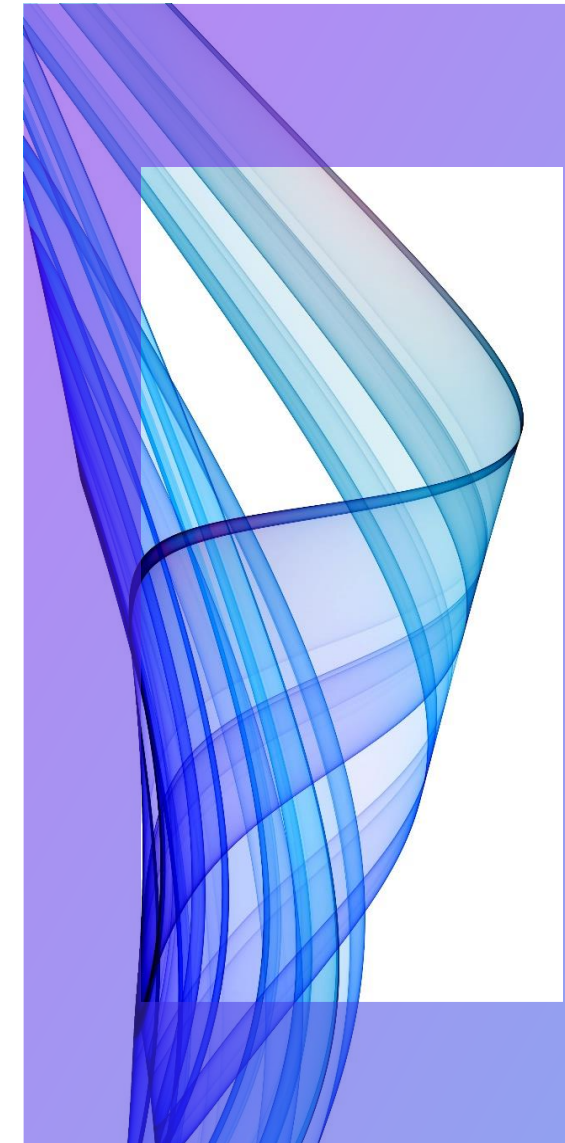


Accounts payable, accrued liabilities and expenses

Our procedures and results

- We updated our understanding of the process activities and controls over expenses, payables and accrued liabilities.
- We performed 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 by reviewing supporting documentation.
- We selected a sample of payments made, trade payables recorded and invoices received subsequent to year-end to assess if 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.

We noted no issues as a result of the procedures performed.





Other risks of material misstatement and results



Salaries and benefits, employee future benefits obligations

Our procedures and results

- We updated our understanding of the process activities and controls over employee salaries and benefits expense.
- We performed analytical procedures for salaries and benefits expense based on approved amended budget.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2024, and management's projection to June 30.
- We reviewed the assumptions used by management and agreed them to the Actuary's report.
- We reviewed financial statement presentation, including related note disclosure and confirm that it is in accordance with PSAB guidelines.

We noted no issues as a result of the procedures performed.

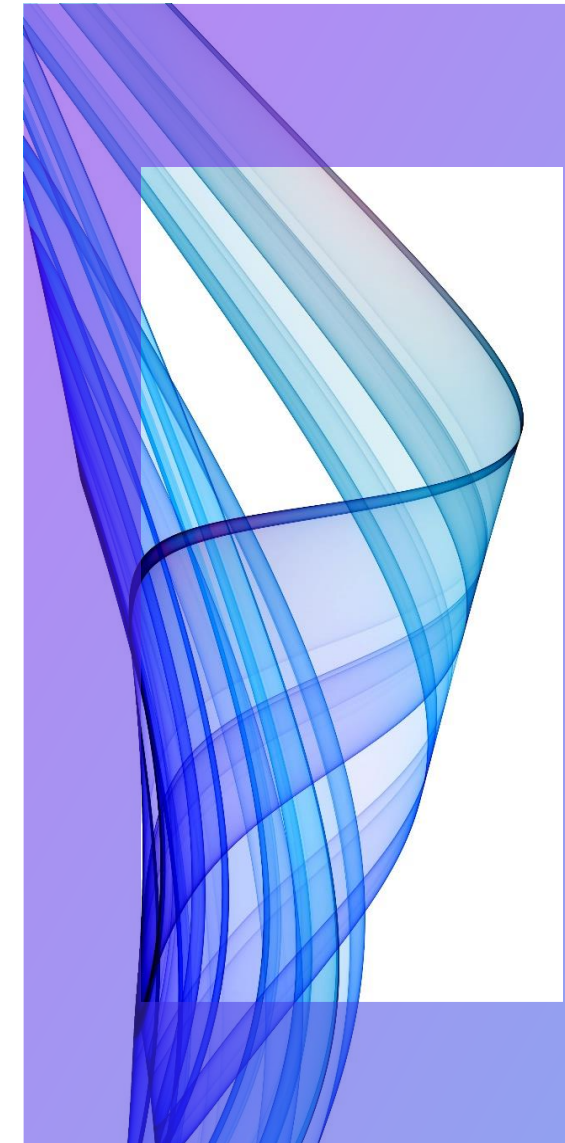


School generated funds

Our procedures and results

- 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, which includes funds for school generated activities.
- 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.

We noted no issues as a result of the procedures performed.





Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity'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 or concluded that some of the reported significant deficiencies need not, in fact, have been 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 deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

We did not identify any significant deficiencies in internal control over financial reporting.



Other financial reporting matters

We also highlight the following:



Significant accounting policies



- Management adopted *PS 3400 Revenue*, *PS 3160 Public Private Partnerships*, and *PSG 8 Purchased Intangibles*. 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, other than matters previously described in this report.
- 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 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.
- There were no significant factors affecting the School District's asset and liability carrying values.



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.

Appendices

1

Required
communications

2

Management
representation letter

3

Audit Quality

4

Current developments

5

Changes to auditing
standards

6

Thought leadership
and insights



Appendix 1: Required communications



Auditor's report

Refer to the draft report attached to the financial statements.

Engagement letter

A copy of the engagement letter has been provided to management.



Independence

As required by professional standards, we have considered all relationships between KPMG and the District that may have a bearing on independence. We confirm that we are independent with respect to the District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation from July 1, 2023 up until the date of this report.

Management representation letter

A copy of the management representation letter is attached.



Appendix 2: Management representation letter

See attached management representation letter

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

September 23, 2024

We are writing at your request to confirm our understanding that your audits were for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of School district No. 61 ("the Entity") as at and for the period ended June 30, 2024.

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 and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of 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, short sellers, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, 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.

Other information:

- 21) We confirm that the final version of the Statement of Financial Information for the year ended June 30, 2024 will be provided to you when available, and prior to issuance by the Entity, to enable you to complete your audit procedures in accordance with professional standards.

Yours very truly,

Katrina Stride, Secretary-Treasurer

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: Audit quality - How do we deliver audit quality?

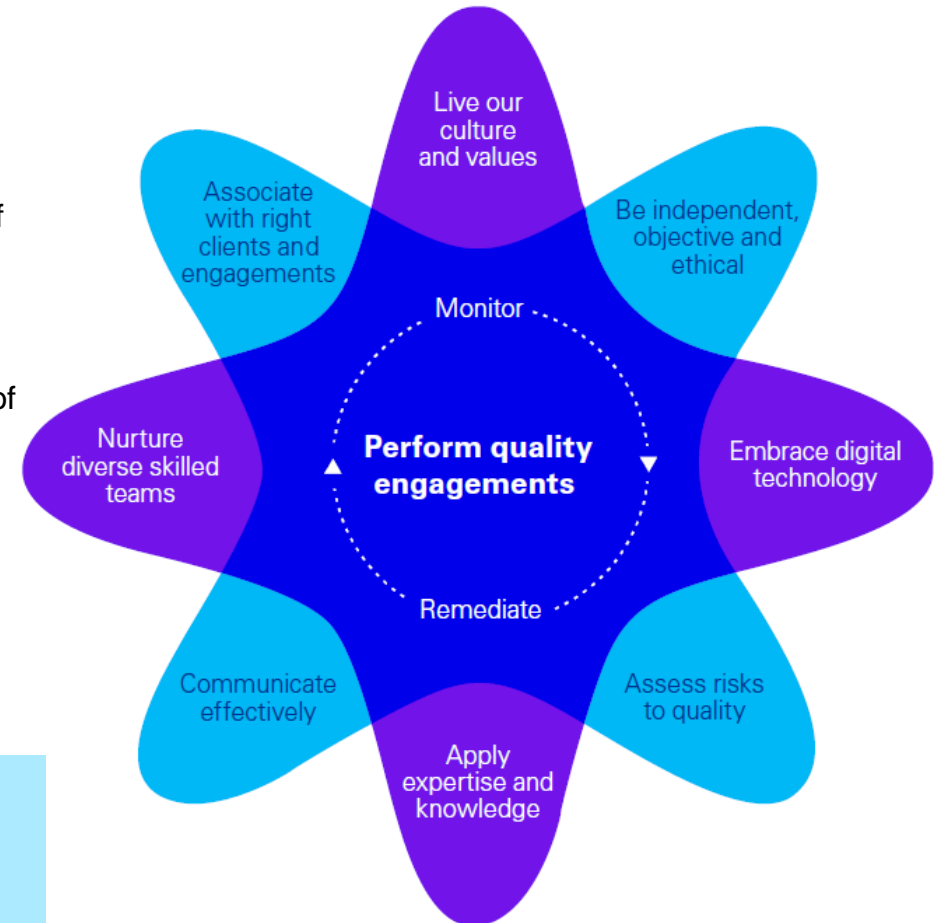
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

[KPMG Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendix 4: Current developments

Changes to accounting standards (continued)

Standard	Summary and implications
Concepts Underlying Financial Performance <i>Effective 2027</i>	<ul style="list-style-type: none"> The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted. The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. 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.
Financial Statement Presentation <i>Effective 2027</i>	<ul style="list-style-type: none"> 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. The proposed section includes the following: <ul style="list-style-type: none"> 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. Separating liabilities into financial liabilities and non-financial liabilities. Restructuring the statement of financial position to present total assets followed by total liabilities. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). 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”. A new provision whereby an entity can use an amended budget in certain circumstances. Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.



Appendix 4: Current developments

Changes to accounting standards

Standard	Summary and implications
Employee benefits <i>Proposed 2027</i>	<ul style="list-style-type: none"> • 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>. • 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. • 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. • 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. • 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. • The Public Sector Accounting Board is in the process of deliberating next steps of the project.



Appendix 5: Changes to auditing standards

Effective for periods beginning on or after December 15, 2022

ISA/CAS 220

.....
(Revised) Quality management for an audit of financial statements

ISQM1/CSQM1

.....
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

ISQM2/CSQM2

.....
Engagement quality reviews

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

.....
Revised special considerations – Audits of group financial statements



Appendix 6: 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 are noted below.

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.

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 6: Thought leadership and insights (continued)

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 District's core executive incident response team to make decisions and address circumstances surrounding an incident?

Who is responsible for engaging the District's insurer?

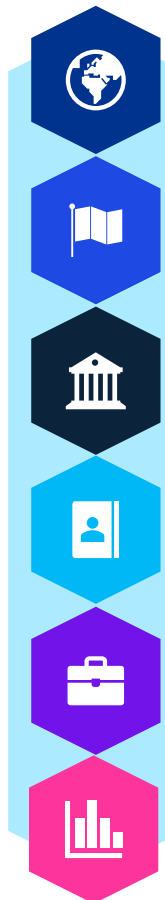
Consideration should be given to who should contact the insurance provider and under what circumstances the insurance provider should be engaged.

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 District, risks associated with ransom demands from prohibited organizations or countries and the District insurance provider's stance on ransom payment.



Who is responsible for notifying the Board of Education?

Consideration should be given to who should engage the Board of Education and under what circumstances the Board of Education 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.

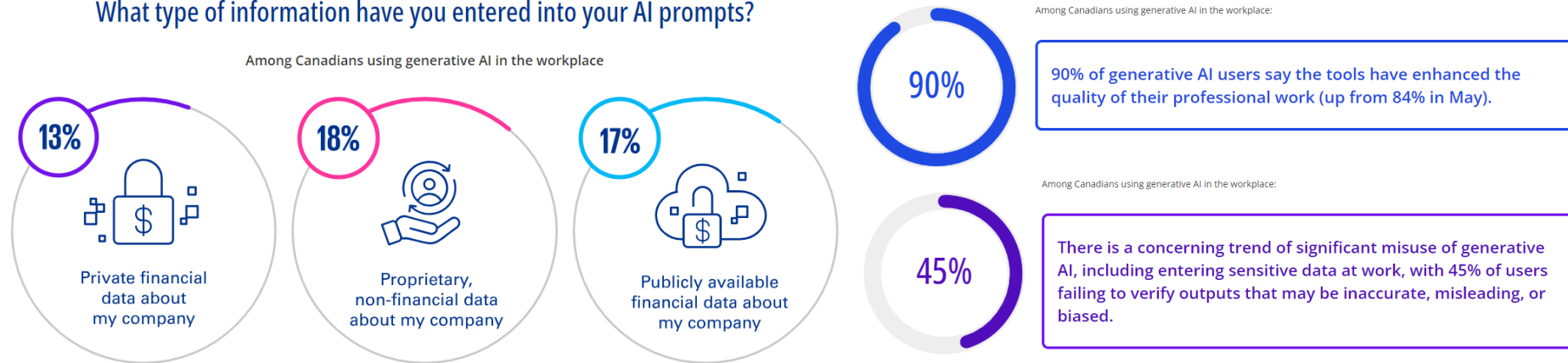


Appendix 6: Thought Leadership and Insights (continued)

Generative AI

Ever since ChatGPT launched publicly on November 30, 2022, generative AI has caught the attention of users around the world – including Canada. One year after its launch, KPMG in Canada conducted a survey about generative AI use in Canada's workplaces. [Generative AI Adoption Index - KPMG Canada](#)

What type of information have you entered into your AI prompts?



For board members, generative AI stands as a pivotal innovation that offers unprecedented opportunities to drive business value, improve productivity, reach broader audiences, streamline operations, and help address complicated global issues. However, it also raises complex business and ethical questions. To gain the full trust of stakeholders, AI systems need to be designed with governance, risk, legal, and ethical frameworks in mind. The aim is not just to manage these challenges as they emerge, but to proactively elevate your organization's AI practices to achieve Trusted AI.

3 key guiding principles that can help boards achieve their Trusted AI objectives

- Ensure AI applications align with ethical and legal standards, safeguarding the organization from potential financial, operational, and reputational risks
- Foster innovation, enabling the business to gain a competitive edge through trustworthy AI development
- Establish a commitment to Trusted AI, enhancing trust and brand value among stakeholders and employees

Learn more about how generative AI affects Board responsibilities and tools to emerge as leaders of responsible innovation that serves the greater good.

[Preparing your Board for Generative AI](#)



Appendix 6: ESG Thought leadership and insights (continued)

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 by public sector organizations, the new IFRS sustainability standards provide key insights into what the future of sustainability reporting may look like for public sector entities. The Canadian Sustainability Standards Board released the first proposed Canadian standards for public comments due by June 10, 2024.**

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.



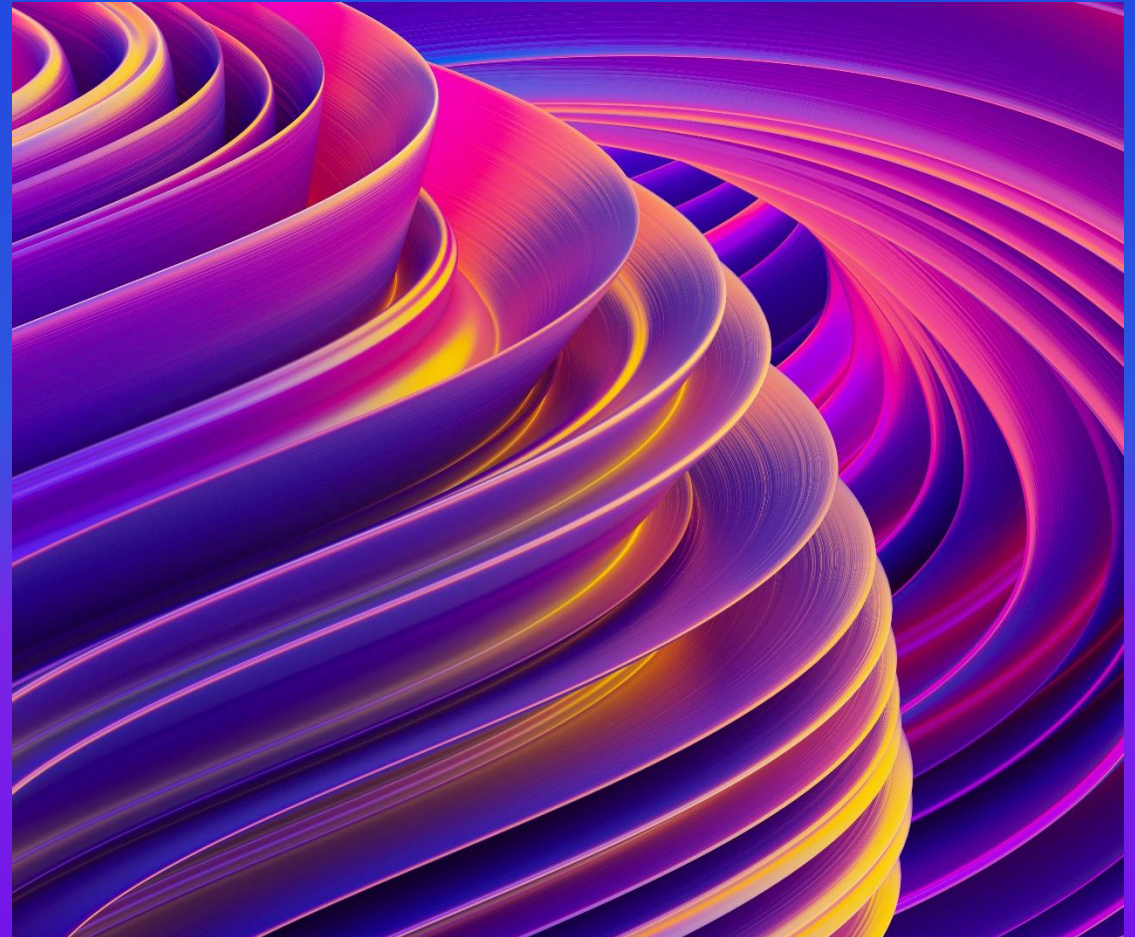
Visit KPMG’s Sustainability Reporting website for more information, including a comprehensive summary of the new requirements and KPMG’s insights and illustrative examples for the new standards.

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



<https://kpmg.com/ca/en/home.html>

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Audited Financial Statements of

School District No. 61 (Greater Victoria)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 61 (Greater Victoria)

June 30, 2024

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School District No. 61 (Greater Victoria)

MANAGEMENT REPORT

Version: 6681-5935-3953

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education

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, 2024
- 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, 2024 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.

Other Information

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

- Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document
- 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 other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document and 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, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	76,453,189	63,601,347
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	763,080	1,401,188
Due from Province - Other	5,544	-
Due from First Nations	152,191	129,974
Other (Note 3)	4,974,023	3,406,905
Portfolio Investments (Note 4)	499,829	499,772
Total Financial Assets	82,847,856	69,039,186
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	41,652,807	36,721,598
Unearned Revenue (Note 7)	13,267,939	12,790,769
Deferred Revenue (Note 8)	7,512,586	6,754,367
Deferred Capital Revenue (Note 9)	310,134,976	278,523,632
Employee Future Benefits (Note 10)	3,386,055	3,175,784
Asset Retirement Obligation (Note 18)	23,832,319	22,081,468
Total Liabilities	399,786,682	360,047,618
Net Debt	(316,938,826)	(291,008,432)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	348,952,037	323,971,642
Prepaid Expenses	1,375,154	958,351
Total Non-Financial Assets	350,327,191	324,929,993
Accumulated Surplus (Deficit) (Note 21)	33,388,365	33,921,561
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, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	251,588,931	266,043,083	242,661,392
Other	274,039	285,084	281,178
Tuition	15,680,739	16,557,491	14,648,427
Other Revenue	8,317,162	10,661,151	10,952,987
Rentals and Leases	3,007,985	3,068,462	2,744,288
Investment Income	1,812,760	2,792,866	2,097,631
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000		
Amortization of Deferred Capital Revenue	9,549,670	9,562,352	8,013,303
Total Revenue	<u>294,039,286</u>	<u>308,970,489</u>	<u>281,399,206</u>
Expenses			
Instruction	244,398,802	253,727,807	230,618,373
District Administration	6,648,975	7,145,598	7,397,587
Operations and Maintenance	43,565,556	45,221,452	42,093,153
Transportation and Housing	1,599,033	1,657,977	1,704,115
Asset Retirement Obligation Revaluation		1,750,851	
Total Expense	<u>296,212,366</u>	<u>309,503,685</u>	<u>281,813,228</u>
Surplus (Deficit) for the year	<u>(2,173,080)</u>	<u>(533,196)</u>	<u>(414,022)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		33,921,561	34,335,583
Accumulated Surplus (Deficit) from Operations, end of year		<u>33,388,365</u>	<u>33,921,561</u>

School District No. 61 (Greater Victoria)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(2,173,080)	(533,196)	(414,022)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(49,267,350)	(40,515,220)	(48,460,550)
Amortization of Tangible Capital Assets	13,375,941	13,783,974	11,850,853
Asset Retirement Obligation Revaluation	-	1,750,851	-
Total Effect of change in Tangible Capital Assets	(35,891,409)	(24,980,395)	(36,609,697)
Use of Prepaid Expenses	-	(416,803)	(83,099)
Total Effect of change in Other Non-Financial Assets	-	(416,803)	(83,099)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(38,064,489)	(25,930,394)	(37,106,818)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(25,930,394)	(37,106,818)
Net Debt, beginning of year		(291,008,432)	(253,901,614)
Net Debt, end of year		(316,938,826)	(291,008,432)

School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(533,196)	(414,022)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(956,771)	(375,333)
Prepaid Expenses	(416,803)	(83,099)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,373,986	(1,223,952)
Unearned Revenue	477,170	1,293,700
Deferred Revenue	758,219	(778,098)
Employee Future Benefits	210,271	102,530
Other Liabilities	3,557,223	3,365,051
Amortization of Tangible Capital Assets	13,783,974	11,850,853
Amortization of Deferred Capital Revenue	(9,562,352)	(8,013,303)
Asset Retirement Obligation Revaluation	1,750,851	-
Total Operating Transactions	10,442,572	5,724,327
Capital Transactions		
Tangible Capital Assets Purchased	(2,761,491)	(4,664,670)
Tangible Capital Assets -WIP Purchased	(36,002,878)	(43,795,880)
Bylaw Expenditures	(3,672,367)	(3,024,892)
Total Capital Transactions	(42,436,736)	(51,485,442)
Financing Transactions		
Capital Revenue Received	44,846,063	43,286,711
Total Financing Transactions	44,846,063	43,286,711
Investing Transactions		
Investments in Portfolio Investments	(57)	(57)
Total Investing Transactions	(57)	(57)
Net Increase (Decrease) in Cash and Cash Equivalents	12,851,842	(2,474,461)
Cash and Cash Equivalents, beginning of year	63,601,347	66,075,808
Cash and Cash Equivalents, end of year	76,453,189	63,601,347
Cash and Cash Equivalents, end of year, is made up of:		
Cash	76,453,189	63,601,347
	76,453,189	63,601,347

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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. 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, 2024

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, 2024

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 and labour costs 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, 2024

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, 2024

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 from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to a payor).

Revenue from transactions with no performance obligations is recognized when the 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.

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.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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

(p) Financial Instruments (continued)

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

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.

During the periods presented, there are no remeasurement gains or losses, as a result, no statement of remeasurement gains and losses has been presented.

(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) Adoption of new accounting standards:

- On July 1, 2023, the School District adopted Canadian Public Sector Accounting Standard PS 3400, *Revenue* ("PS 3400"). Under the new accounting standard, there are two categories of revenue – exchange and non-exchange. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is a non-exchange transaction. Management has assessed the impact of adopting PS 3400 on the financial statements of the School District and implemented minor adjustments based on the requirements of the standard on a prospective basis.
- On July 1, 2023, the School District adopted Canadian Public Sector Accounting Standard PS 3160, *Public Private Partnerships* ("PS 3160"). The new accounting standard addresses the recognition, measurement, presentation, and disclosure of infrastructure procured by public sector entities through certain types of public private partnership arrangements. Management has assessed the impact of adopting PS 3160 on the financial statements of the School District and has found that at present no such items meet the criteria to be recognized as a public private partnership.
- On July 1, 2023, the School District adopted Public Sector Guideline PSG-8, *Purchased Intangibles*, applied on a prospective basis ("PSG-8"). PSG-8 defines purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm's length exchange transaction between knowledgeable, willing parties who are under no compulsion to act. Intangibles acquired through a transfer, contribution, or inter-entity transaction, are not purchased intangibles. Management has assessed the impact of adopting PSG-8 and found that at present no such items meet the criteria to be recognized as a purchased intangible.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

3. Accounts Receivable – Other Receivables

	June 30, 2024	June 30, 2023
Due from Agencies and Associations	\$812,373	\$662,827
Due from Government of Canada	204,760	234,133
Other Receivables	3,956,890	2,509,945
	<u>\$4,974,023</u>	<u>\$3,406,905</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, 2024 was \$0.55 million (2023: \$0.56 million).

5. Bank Indebtedness

The School District has an unutilized line of credit facility agreement with the CIBC, dated March 12, 2009, in the amount of \$1,500,000.

6. Accounts Payable and Accrued Liabilities – Other

	June 30, 2024	June 30, 2023
Trade Payables	\$ 6,216,182	\$ 4,842,197
Salaries and Benefits Payable	19,545,072	18,159,255
Accrued Vacation Pay	875,267	1,338,704
Holdback Payables	5,605,834	4,183,211
International Student Program Fee Payable	8,300,016	7,421,995
Other	1,110,436	776,236
	<u>\$ 41,652,807</u>	<u>\$ 36,721,598</u>

International Student Program Fee Payable in the amount of \$8,300,016 (2023: \$7,421,995) is comprised of 2023/24 refunds \$212,745 (2023: \$144,102), homestay fees of \$6,687,922 (2023: \$5,965,546) and medical fees of \$1,399,349 (2023: \$1,312,347). These amounts are collected and paid by the School District on behalf of the International Student Program. The same amount included in cash and cash equivalents is restricted and not available for general use.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

7. Unearned Revenue

	June 30, 2024	June 30, 2023
Unearned Revenue, Beginning of Year	\$ 12,790,769	\$ 11,497,069
Changes for the Year:		
Increase:		
International Tuition fees	17,066,582	16,080,826
Rentals and Leases	3,071,630	2,811,923
Other	1,577,826	988,335
	<u>21,716,038</u>	<u>19,881,084</u>
Decrease:		
International Tuition fees	16,554,081	14,648,427
Rentals and Leases	3,068,462	2,744,288
Other	1,616,325	1,194,669
	<u>21,238,868</u>	<u>18,587,384</u>
Net Changes for the Year	477,170	1,293,700
Unearned Revenue, End of Year	\$ 13,267,939	\$ 12,790,769

Unearned Revenue includes tuition collected from International students for school terms beginning after June 30, 2024.

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, 2024	June 30, 2023
Deferred Revenue, Beginning of Year	\$ 6,754,367	\$ 7,532,465
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	34,691,176	31,506,515
Other	8,002,769	6,811,189
Investment Income	385,649	281,708
	<u>43,079,594</u>	<u>38,599,412</u>
Decrease:		
Allocation to Revenue	41,792,304	38,511,927
Recovered	529,071	865,583
	<u>42,321,375</u>	<u>39,377,510</u>
Net Changes for the Year	758,219	(778,098)
Deferred Revenue, End of Year	\$ 7,512,586	\$ 6,754,367

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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, 2024	June 30, 2023
Deferred Capital Revenue, Beginning of Year	\$ 181,988,739	\$ 185,862,748
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue – Capital Additions	-	1,109,278
Transferred from Deferred Capital Revenue – Work in Progress	105,105,687	3,030,016
	<u>105,105,867</u>	<u>4,139,294</u>
Decrease:		
Amortization of Deferred Capital Revenue	9,562,352	8,013,303
	<u>9,562,352</u>	<u>8,013,303</u>
Net Changes for the Year	95,543,515	(3,040,217)
Deferred Capital Revenue, End of Year	<u>\$277,532,254</u>	<u>\$ 181,988,739</u>

Deferred Capital Revenue – Work in Progress:

	June 30, 2024	June 30, 2023
Work in Progress, Beginning of Year	\$ 88,864,941	\$ 52,263,703
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	35,007,231	39,631,254
	<u>35,007,231</u>	<u>39,631,254</u>
Decrease:		
Transferred to Deferred Capital Revenue	105,105,867	3,030,016
	<u>105,105,867</u>	<u>3,030,016</u>
Net Changes for the Year	(70,098,636)	35,767,446
Work in Progress, End of Year	<u>\$ 18,766,305</u>	<u>\$ 88,864,941</u>

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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

	June 30, 2024	June 30, 2023
Unspent Deferred Capital Revenue, Beginning of Year	\$7,669,952	\$ 8,148,665
Changes for the Year:		
Increase:		
Provincial Grants – Ministry of Education and Child Care	41,530,783	42,609,347
Provincial Grants – Other	414,560	-
Other	2,681,640	585,003
Investment Income	219,080	92,361
	<u>44,846,063</u>	<u>43,286,711</u>
Decrease:		
Transferred to Deferred Capital Revenue – Capital Additions		1,109,278
Transferred to Deferred Capital Revenue – Work in Progress	35,007,231	39,631,254
Bylaw and Other Provincial Capital Expenditures	3,672,367	3,024,892
	<u>38,679,598</u>	<u>43,765,424</u>
Net Changes for the Year	6,166,465	(478,713)
Unspent Deferred Capital Revenue, End of Year	\$13,836,417	\$ 7,669,952
Total Deferred Capital Revenue, End of Year	\$ 310,134,976	\$ 278,523,632

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, 2024	June 30, 2023
Discount Rate - April 1	4.00%	3.25%
Discount Rate - March 31	4.25%	4.00%
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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

10. Employee Future Benefits (Continued)

	June 30, 2024	June 30, 2023
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation - April 1	\$ 2,925,059	\$ 2,952,765
Service Cost	283,192	290,284
Interest Cost	122,953	99,240
Benefit Payments	(205,876)	(294,002)
Actuarial Loss	(118,596)	(123,228)
Accrued Benefit Obligation - March 31	\$ 3,006,732	\$ 2,925,059
Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation - March 31	\$ 3,006,732	\$ 2,925,059
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(3,006,732)	(2,925,059)
Employer Contributions After Measurement Date	12,585	27,293
Benefit Expense After Measurement Date	(103,227)	(101,536)
Unamortized Net Actuarial Loss	(288,681)	(176,482)
Accrued Benefit Liability - June 30	\$ (3,386,055)	\$ (3,175,784)
Reconciliation of Change in Accrued Benefit Liability:		
Accrued Benefit Liability - July 1	\$ 3,175,784	\$ 3,073,254
Net Expense for Fiscal Year	401,439	397,933
Employer Contributions	(191,168)	(295,403)
Accrued Benefit Liability - June 30	\$ 3,386,055	\$ 3,175,784
Components of Net Benefit Expense:		
Service Cost	\$ 282,083	\$ 279,932
Interest Cost	125,753	124,398
Amortization of Net Actuarial Loss	(6,397)	(6,397)
Net Benefit Expense	\$ 401,439	\$ 397,933

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

11. Tangible Capital Assets

June 30, 2024

Cost:	Balance at June 30, 2023	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2024
Sites	\$ 11,978,240	\$ -	\$ -	\$ -	\$ 11,978,240
Site Improvements	1,700,000	-	1,078,382	1,078,382	2,778,382
Site Improvements – WIP	-	1,090,468	(1,078,382)	(1,078,382)	12,086
Buildings	411,616,304	1,766,560	-	104,256,283	517,639,147
Buildings – WIP	90,768,220	32,229,965	-	(104,256,283)	18,741,902
Furniture & Equipment	15,850,605	655,668	(338,561)	3,076,628	19,244,340
Furniture & Equipment – WIP	728,069	2,532,183	-	(3,076,628)	183,624
Vehicles	2,528,326	-	(129,623)	-	2,398,703
Computer Software	-	-	-	-	-
Computer Hardware	8,357,991	2,090,115	(1,265,082)	150,261	9,333,285
Computer Hardware – WIP	-	150,261	-	(150,261)	-
Total	\$ 543,527,755	\$40,515,220	\$ (1,733,266)	\$ -	\$ 582,309,709

Accumulated Amortization:	Balance at June 30, 2023	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2024
Sites	\$ -	\$ -	\$ -	-	\$ -
Site Improvements	1,105,000	223,919	-	-	1,328,919
Buildings	207,942,653	11,540,679	-	-	219,483,332
Furniture & Equipment	6,470,937	1,754,748	(338,561)	-	7,887,124
Vehicles	698,076	246,351	(129,623)	-	814,804
Computer Software	-	-	-	-	0
Computer Hardware	3,339,447	1,769,128	(1,265,082)	-	3,843,493
Total	\$ 219,556,113	\$ 15,534,825	\$ (1,733,266)	\$ -	\$ 233,357,672

June 30, 2023

Cost:	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)	-
Total	\$ 496,727,604	\$48,460,550	\$ (1,660,399)	\$ -	\$ 543,527,755

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

11. Tangible Capital Assets (Continued)**June 30, 2023 (Continued)**

Accumulated Amortization:	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
Total	\$ 209,365,659	\$ 11,850,853	\$ (1,660,399)	\$ -	\$ 219,556,113

Net Book Value:

	Net Book Value June 30, 2024	Net Book Value June 30, 2023
Sites	\$11,978,240	\$ 11,978,240
Site Improvements	1,449,463	595,000
Site Improvements – WIP	12,086	-
Buildings	298,155,815	203,673,651
Buildings – WIP	18,741,902	90,768,220
Furniture & Equipment	11,357,216	9,379,668
Furniture & Equipment – WIP	183,624	728,069
Vehicles	1,583,899	1,830,250
Computer Software	-	-
Computer Hardware	5,489,792	5,018,544
	\$ 348,952,037	\$ 323,971,642

Buildings – Work in Progress having a value of \$18,741,902 (2023: \$90,768,220), Site Improvements – Work in Progress having a value of \$12,086 (2023: \$0) and Furniture & Equipment – Work in Progress having a value of \$183,624 (2023: \$728,069) have not been amortized. Amortization of these assets commence when the asset is put into service.

Accumulated Amortization – Buildings Additions includes an Asset Retirement Obligation Revaluation Adjustment of \$1,750,851 (2023: \$0).

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, 2024

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 plans, including investing investment of assets and benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. At December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 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 \$21,864,290 for employer contributions to these plans in the year ended June 30, 2024 (2023: \$20,517,942).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023 with results available later in 2024. The next valuation for the Municipal Pension Plan will be as at December 31, 2024.

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, 2024 were as follows:

- Transfer from the operating fund to the capital fund \$2,578,840 for tangible capital assets purchased and \$438,083 for tangible capital assets – work in progress.
- Transfer from the special purpose fund to the capital fund \$182,651 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, 2024

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.

	2025	2026	2027	2028	2029
Youth and Family Counselling	\$1,676,010	\$1,676,010	\$1,676,010	\$ -	\$ -
Transportation	868,348	868,348	868,348	-	-
Operating Lease	89,109	67,032	47,035	45,778	14,524
Employee and Family Assistance Program	164,592	164,592	13,716	-	-
Occupational/Physical Therapy	630,772	-	-	-	-
Waste Management	198,271	24,784	-	-	-
Software Licensing	340,436	-	-	-	-
Cedar Hill Construction Contracts	16,258,288	14,703,574	-	-	-
Other Construction Contracts	2,921,120	-	-	-	-
Total	\$23,146,946	\$17,504,340	\$2,605,109	\$45,778	\$14,524

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:

	2025	2026	2027	2028	2029	Thereafter
Property Leases	\$1,806,424	\$917,290	\$811,119	\$801,739	\$748,443	\$5,389,143
Local Education Agreement	857,730	-	-	-	-	-
Total	\$2,664,154	\$917,290	\$811,119	\$801,739	\$748,443	\$5,389,143

17. Budget Figures

Budget figures were approved by the Board through the adoption of an annual budget on April 6, 2023.

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.

In the current year, the School District reviewed areas within the District containing asbestos and revised the estimate.

	2024	2023
Balance, Beginning of Year	\$22,081,468	\$22,081,468
Change in Estimate	1,750,851	-
	\$23,832,319	\$22,081,468

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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, 2024, unspent Classroom Enhancement Fund remedies totalled \$431,491 (2023: \$347,313). The School District was unable to reach an agreement with the local teachers' union regarding the treatment of the unspent remedies by June 30th. The Deferred Revenue balance is \$282,123 (2023: \$190,260).

20. Expense by Object

	June 30, 2024	June 30, 2023
Salaries and Benefits	\$ 255,965,913	\$ 234,718,499
Services and Supplies	38,002,947	35,243,876
Amortization	15,534,825	11,850,853
	\$ 309,503,685	\$ 281,813,228

21. Internally Restricted Surplus – Operating Fund

	June 30, 2024	June 30, 2023
Restricted due to the Nature of Constraints on the Funds		
Holdback Grant	\$ -	\$ 60,647
Early Learning Framework (ELF) Grant	7,983	8,689
ERASE Grant	-	6,572
Equity Scan Grant	1,120	1,120
Indigenous Education Harvest4Knowledge Grant	107	107
Indigenous Education LEA Capacity Building Grant	2,174	10,174
Indigenous Education Graduation and Scholarship Fund	17,295	15,209
Cooper Smith Music Library Collection	65,936	63,728
Speech Language Pathologists (SLP) Professional Development Fund	-	4,769
Psychologists Professional Development Fund	1,819	3,919
Principals and Vice Principals Professional Development Fund	66,228	53,185
Allied Specialists (ASA) Professional Development Fund	-	2,671
CUPE 947 Professional Development Fund	111,417	107,400
CUPE 947 Local Bargaining Funds	52,873	56,064
CUPE 382 Professional Development Fund	86	3,803
CUPE 382 Service Improvement Allocation	104,472	99,058
	431,510	497,115

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

21. Internally Restricted Surplus – Operating Fund (Continued)

	June 30, 2024	June 30, 2023
Restricted for Anticipated Unusual Expenses Identified by the Board		
Shared Minor Capital—New Classrooms due to Enrolment Growth	25,000	25,000
Reconciliation and Anti-Racism	43,016	44,366
Potential Arbitration Settlement	556,992	414,868
	625,008	484,234
Restricted for Operations Spanning Multiple School Years		
Schools Operating Surplus	855,971	997,230
Schools Special Project Carryforward	70,000	191,973
Healthy Schools Initiatives	3,646	10,969
Indigenous Education Initiatives	630,244	492,398
English Language Learning Initiatives	81,390	-
Pathways & Partnerships Reduced 2024-2025 SkilledTradesBC Funding	38,900	-
Inclusive Learning Specialized Equipment	69,670	-
EA Bridging Program	37,525	37,000
Inclusion for Learning Strategy - Supplies	-	37,272
Incomplete School/Department Funded Facilities Projects	169,494	44,284
Sundance-Bank Start-Up Costs - Year 2	-	10,000
Shop Upgrades	19,020	58,220
Vic West Portable	-	5,000
Tillicum Portable	-	150,000
Sundance-Bank Portables	360,000	-
Glanford Portable Repairs	200,000	-
Oak Bay Turf Replacement	168,000	-
Childcare Capital Reserve	36,426	80,637
Technology Replacement Reserve – Network Infrastructure	106,971	10,762
Technology Replacement Reserve – Student Devices	45,000	-
Hardware Disposal	20,000	-
Boardroom Technology Upgrade	50,000	-
2023-2024 BCSTA Fees Removed in the 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
Potential 2024-2025 Crossing Guard Revenue Shortfall	132,744	-
New First Aid Requirements	8,000	-
COR Certification Audit	12,000	-
Purchase Order Commitments	248,681	826,655
Future Years' Operations/Budget; 2023-2024	-	2,139,002
Future Years' Operations/Budget; 2024-2025	1,897,592	-
Future Years' Operations/Budget; 2025-2026	1,742,526	-
	7,003,800	5,243,196
Total Internally Restricted Operating Surplus	\$8,060,318	\$6,224,545
Unrestricted Operating Surplus - Contingency	1,000,000	617,113
Invested in Tangible Capital Assets	24,307,004	26,522,339
Local Capital Surplus	21,043	557,564
Total Accumulated Surplus	\$33,388,365	\$33,921,561

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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.

23. Sale of 1765 Lansdowne Road

The School District entered into a Purchase and Sale Agreement ("the Agreement") dated March 15, 2024 and a First Addendum dated August 14, 2024 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 replaces a previous Purchase and Sale 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, a Fourth Addendum dated April 17, 2023 and a Fifth Addendum dated December 20, 2023.

The Agreement has a Closing Date which shall occur on the first Business Day after the date on which the Registration Documents are fully registered in the land title office and title to the Property is raised, or such other date as may be mutually agreed in writing by the Parties.

24. Risk Management

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

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

a) Credit risk:

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

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

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

b) Market risk:

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

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

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

24. Risk Management (*Continued*)

c) Liquidity risk

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

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

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

There has been no change to risk exposure from 2023 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, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,841,658		27,079,903	33,921,561	34,335,583
Changes for the year					
Surplus (Deficit) for the year	5,235,583	182,651	(5,951,430)	(533,196)	(414,022)
Interfund Transfers					
Tangible Capital Assets Purchased	(2,578,840)	(182,651)	2,761,491	-	
Tangible Capital Assets - Work in Progress	(438,083)		438,083	-	
Net Changes for the year	2,218,660	-	(2,751,856)	(533,196)	(414,022)
Accumulated Surplus (Deficit), end of year - Statement 2	9,060,318	-	24,328,047	33,388,365	33,921,561

School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	217,393,311	228,370,346	207,997,634
Other	274,039	285,084	281,178
Tuition	15,680,739	16,557,491	14,648,427
Other Revenue	1,817,162	3,216,326	3,328,344
Rentals and Leases	3,007,985	3,068,462	2,744,288
Investment Income	1,465,200	2,424,713	1,795,194
Total Revenue	239,638,436	253,922,422	230,795,065
Expenses			
Instruction	206,855,153	212,943,991	194,185,061
District Administration	6,648,975	7,145,598	7,397,587
Operations and Maintenance	26,859,084	26,939,273	26,319,145
Transportation and Housing	1,599,033	1,657,977	1,704,115
Total Expense	241,962,245	248,686,839	229,605,908
Operating Surplus (Deficit) for the year	(2,323,809)	5,235,583	1,189,157
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,342,059		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,018,250)	(2,578,840)	(2,307,853)
Tangible Capital Assets - Work in Progress	-	(438,083)	(258,267)
Total Net Transfers	(2,018,250)	(3,016,923)	(2,566,120)
Total Operating Surplus (Deficit), for the year	-	2,218,660	(1,376,963)
Operating Surplus (Deficit), beginning of year		6,841,658	8,218,621
Operating Surplus (Deficit), end of year		9,060,318	6,841,658
Operating Surplus (Deficit), end of year			
Internally Restricted		8,060,318	6,224,545
Unrestricted		1,000,000	617,113
Total Operating Surplus (Deficit), end of year		9,060,318	6,841,658

School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	214,957,633	222,282,775	197,411,666
ISC/LEA Recovery	(757,317)	(857,370)	(697,962)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults	52,297	42,666	46,528
Student Transportation Fund	20,027	20,027	20,027
Support Staff Benefits Grant	204,814	204,814	204,814
FSA Scorer Grant	19,240	19,240	19,240
Early Learning Framework (ELF) Implementation	-	-	2,907
Labour Settlement Funding	-	3,758,577	8,091,797
Premier's Award for Excellence	-	3,000	2,000
Total Provincial Grants - Ministry of Education and Child Care	217,393,311	228,370,346	207,997,634
Provincial Grants - Other	274,039	285,084	281,178
Tuition			
Continuing Education	5,000	1,430	3,550
International and Out of Province Students	15,670,739	16,554,081	14,637,737
Distributed Learning	5,000	1,980	7,140
Total Tuition	15,680,739	16,557,491	14,648,427
Other Revenues			
Other School District/Education Authorities	2,700	1,100	4,800
Funding from First Nations	757,317	857,370	697,962
Miscellaneous			
International Student Program Revenues	564,000	1,470,795	1,164,169
Elementary Strings Donations	-	-	213,260
ArtStarts Grant	17,600	17,600	17,600
Cafeteria Revenue	125,000	239,808	167,699
Miscellaneous	133,534	389,899	415,444
Crossing Guard Funding	217,011	239,754	257,152
GVTA 19/20 Remedy	-	-	390,258
Total Other Revenue	1,817,162	3,216,326	3,328,344
Rentals and Leases	3,007,985	3,068,462	2,744,288
Investment Income	1,465,200	2,424,713	1,795,194
Total Operating Revenue	239,638,436	253,922,422	230,795,065

School District No. 61 (Greater Victoria)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	107,167,700	107,984,513	98,805,851
Principals and Vice Principals	13,862,405	14,405,036	14,198,011
Educational Assistants	22,947,651	22,008,496	20,096,490
Support Staff	21,046,809	20,610,411	20,284,062
Other Professionals	4,956,475	5,263,707	5,417,569
Substitutes	10,398,295	13,470,099	11,481,082
Total Salaries	180,379,335	183,742,262	170,283,065
Employee Benefits	43,076,847	43,651,551	38,898,112
Total Salaries and Benefits	223,456,182	227,393,813	209,181,177
Services and Supplies			
Services	6,440,743	8,865,345	8,415,076
Student Transportation	932,286	1,138,356	929,735
Professional Development and Travel	676,572	756,487	910,932
Rentals and Leases	109,851	21,851	70,996
Dues and Fees	49,700	140,826	115,234
Insurance	479,973	557,948	482,392
Supplies	5,374,738	5,850,396	5,506,862
Utilities	4,442,200	3,961,817	3,993,504
Total Services and Supplies	18,506,063	21,293,026	20,424,731
Total Operating Expense	241,962,245	248,686,839	229,605,908

School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	82,083,340	4,550,050	2,493,861	228,867	217,725	9,990,803	99,564,646
1.03 Career Programs	726,403	178,152	377,823			29,195	1,311,573
1.07 Library Services	2,558,317			347,188		98,521	3,004,026
1.08 Counselling	2,594,051					105,094	2,699,145
1.10 Special Education	11,466,038	514,672	17,905,414	238,571		1,993,436	32,118,131
1.20 Early Learning and Child Care			50,607				50,607
1.30 English Language Learning	2,708,759	96,261	32,441	1,562		144,896	2,983,919
1.31 Indigenous Education	529,281	46,487	798,161	65,954	156,966	58,315	1,655,164
1.41 School Administration		8,687,821	235	4,696,023		39,384	13,423,463
1.61 Continuing Education	201,582	32,087		66,006		2,098	301,773
1.62 International and Out of Province Students	5,052,015		5,643	807,801	857,741	340,304	7,063,504
1.64 Other	5,263		5,265			330	10,858
Total Function 1	107,925,049	14,105,530	21,669,450	6,451,972	1,232,432	12,802,376	164,186,809
4 District Administration							
4.11 Educational Administration		187,201		255,521	805,523	11,886	1,260,131
4.40 School District Governance				6,646	296,965		303,611
4.41 Business Administration		112,305		1,456,027	1,622,496	123,147	3,313,975
Total Function 4	-	299,506	-	1,718,194	2,724,984	135,033	4,877,717
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	59,464		67,913	338,937	1,075,619	19,387	1,561,320
5.50 Maintenance Operations				10,707,827	109,734	499,305	11,316,866
5.52 Maintenance of Grounds				1,242,930		2,887	1,245,817
5.56 Utilities							-
Total Function 5	59,464	-	67,913	12,289,694	1,185,353	521,579	14,124,003
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,874	120,938		138,812
7.70 Student Transportation			271,133	132,677		11,111	414,921
Total Function 7	-	-	271,133	150,551	120,938	11,111	553,733
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	107,984,513	14,405,036	22,008,496	20,610,411	5,263,707	13,470,099	183,742,262

School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 17)	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	99,564,646	23,840,943	123,405,589	3,409,904	126,815,493	124,238,001	115,562,657
1.03 Career Programs	1,311,573	323,118	1,634,691	736,947	2,371,638	2,255,078	2,334,733
1.07 Library Services	3,004,026	714,477	3,718,503	105,938	3,824,441	3,619,191	3,543,734
1.08 Counselling	2,699,145	640,175	3,339,320	2,161	3,341,481	3,378,300	3,483,848
1.10 Special Education	32,118,131	7,904,390	40,022,521	1,051,192	41,073,713	40,065,533	36,701,538
1.20 Early Learning and Child Care	50,607	13,870	64,477	-	64,477	300,724	43,670
1.30 English Language Learning	2,983,919	706,235	3,690,154	75,527	3,765,681	3,799,059	3,146,788
1.31 Indigenous Education	1,655,164	389,534	2,044,698	856,356	2,901,054	2,958,189	2,592,261
1.41 School Administration	13,423,463	3,020,119	16,443,582	118,657	16,562,239	15,759,760	15,250,864
1.61 Continuing Education	301,773	72,658	374,431	2,185	376,616	289,435	311,345
1.62 International and Out of Province Students	7,063,504	1,723,687	8,787,191	2,944,066	11,731,257	10,082,133	11,111,060
1.64 Other	10,858	2,967	13,825	102,076	115,901	109,750	102,563
Total Function 1	164,186,809	39,352,173	203,538,982	9,405,009	212,943,991	206,855,153	194,185,061
4 District Administration							
4.11 Educational Administration	1,260,131	314,711	1,574,842	109,065	1,683,907	1,556,581	1,593,806
4.40 School District Governance	303,611	35,739	339,350	137,630	476,980	415,833	1,130,648
4.41 Business Administration	3,313,975	865,325	4,179,300	805,411	4,984,711	4,676,561	4,673,133
Total Function 4	4,877,717	1,215,775	6,093,492	1,052,106	7,145,598	6,648,975	7,397,587
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,561,320	393,428	1,954,748	744,637	2,699,385	2,372,260	2,587,661
5.50 Maintenance Operations	11,316,866	2,334,142	13,651,008	3,573,702	17,224,710	17,357,995	16,743,655
5.52 Maintenance of Grounds	1,245,817	212,409	1,458,226	577,393	2,035,619	1,773,602	2,082,890
5.56 Utilities	-	-	-	4,979,559	4,979,559	5,355,227	4,904,939
Total Function 5	14,124,003	2,939,979	17,063,982	9,875,291	26,939,273	26,859,084	26,319,145
7 Transportation and Housing							
7.41 Transportation and Housing Administration	138,812	37,041	175,853	3,024	178,877	166,017	198,193
7.70 Student Transportation	414,921	106,583	521,504	957,596	1,479,100	1,433,016	1,505,922
Total Function 7	553,733	143,624	697,357	960,620	1,657,977	1,599,033	1,704,115
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	183,742,262	43,651,551	227,393,813	21,293,026	248,686,839	241,962,245	229,605,908

School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	31,695,620	34,000,369	31,638,866
Other Revenue	6,500,000	7,444,825	6,624,643
Investment Income	278,560	347,110	248,419
Total Revenue	38,474,180	41,792,304	38,511,928
Expenses			
Instruction	37,543,649	40,783,816	36,433,312
Operations and Maintenance	830,531	825,837	831,077
Total Expense	38,374,180	41,609,653	37,264,389
Special Purpose Surplus (Deficit) for the year	100,000	182,651	1,247,539
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	(182,651)	(1,247,539)
Total Net Transfers	(100,000)	(182,651)	(1,247,539)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	748,241	6,880	4,361,036	4,598	77,375	4,261	292,061
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	810,431	813,644		138,240		192,000	68,600	571,647	4,211,863
Other			7,483		7,995,286				
Investment Income	15,406		59,196		263,609				
	825,837	813,644	66,679	138,240	8,258,895	192,000	68,600	571,647	4,211,863
Less: Allocated to Revenue	825,837	813,644	49,017	139,240	7,708,434	178,003	82,933	561,379	4,353,996
Recovered				5,880					
Deferred Revenue, end of year	-	-	765,903	-	4,911,497	18,595	63,042	14,529	149,928
Revenues									
Provincial Grants - Ministry of Education and Child Care	810,431	813,644		139,240		178,003	82,933	561,379	4,353,996
Other Revenue					7,444,825				
Investment Income	15,406		49,017		263,609				
	825,837	813,644	49,017	139,240	7,708,434	178,003	82,933	561,379	4,353,996
Expenses									
Salaries									
Teachers								76,041	1,323,731
Principals and Vice Principals				5,647				64,174	305,192
Educational Assistants		629,360		106,629	11,906	131,828			238,635
Support Staff								6,614	85,751
Substitutes		25,408			107,871		32,750	160,987	92,861
	-	654,768	-	112,276	119,777	131,828	32,750	307,816	2,046,170
Employee Benefits		158,876		23,551	26,428	35,345	6,888	64,588	477,689
Services and Supplies	825,837		49,017	3,413	7,419,767	10,830	43,295	188,975	1,830,137
	825,837	813,644	49,017	139,240	7,565,972	178,003	82,933	561,379	4,353,996
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	142,462	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(142,462)				
	-	-	-	-	(142,462)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						64,477			

School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	332,819	190,260	25,863	5,411	8,692	31,534	40,953	417,193
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	768,811	20,286,493	2,104,333	104,604	48,000	11,250		174,000	469,000
Other									
Investment Income									
	768,811	20,286,493	2,104,333	104,604	48,000	11,250	-	174,000	469,000
Less: Allocated to Revenue	768,811	20,286,493	1,822,210	87,657	41,780	3,619	31,534	189,363	251,354
Recovered		332,819	190,260						
Deferred Revenue, end of year	-	-	282,123	42,810	11,631	16,323	-	25,590	634,839
Revenues									
Provincial Grants - Ministry of Education and Child Care	768,811	20,286,493	1,822,210	87,657	41,780	3,619	31,534	189,363	251,354
Other Revenue									
Investment Income									
	768,811	20,286,493	1,822,210	87,657	41,780	3,619	31,534	189,363	251,354
Expenses									
Salaries									
Teachers		15,325,173	291,427						
Principals and Vice Principals									
Educational Assistants					8,013				
Support Staff	184,275			31,433					
Substitutes	452,667	984,451	1,207,647						
	636,942	16,309,624	1,499,074	31,433	8,013	-	-	-	-
Employee Benefits	131,869	3,960,529	323,136	1,750	1,987				
Services and Supplies		16,340		54,474	31,780	3,619	-	189,363	251,354
	768,811	20,286,493	1,822,210	87,657	41,780	3,619	-	189,363	251,354
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	31,534	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(31,534)		
	-	-	-	-	-	-	(31,534)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	1,312,473	88,261	118,507	7,455	41,046				

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

Schedule 3A (Unaudited)

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Ledger School	Provincial Inclusion Outreach	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	45,424	16,683	-	-	5,820	751	138,512	6,754,367
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	2,253,290	55,000	422,820	993,150		34,691,176
Other								8,002,769
Investment Income							47,438	385,649
	19,000	175,000	2,253,290	55,000	422,820	993,150	47,438	43,079,594
Less: Allocated to Revenue	48,617	183,501	1,948,421	50,000	393,360	954,023	19,078	41,792,304
Recovered					112			529,071
Deferred Revenue, end of year	15,807	8,182	304,869	5,000	35,168	39,878	166,872	7,512,586
Revenues								
Provincial Grants - Ministry of Education and Child Care	48,617	183,501	1,948,421	50,000	393,360	954,023		34,000,369
Other Revenue								7,444,825
Investment Income							19,078	347,110
	48,617	183,501	1,948,421	50,000	393,360	954,023	19,078	41,792,304
Expenses								
Salaries								
Teachers					192,672	239,719		17,448,763
Principals and Vice Principals		152,276	71,081		17,270	40,566		656,206
Educational Assistants			118,056		78,665	179,626		1,502,718
Support Staff			19,650			34,785		362,508
Substitutes	39,637				5,591			3,109,870
	39,637	152,276	208,787	-	294,198	494,696	-	23,080,065
Employee Benefits	8,195	31,225	50,184		73,652	116,143		5,492,035
Services and Supplies	785		1,680,795	50,000	25,510	343,184	19,078	13,037,553
	48,617	183,501	1,939,766	50,000	393,360	954,023	19,078	41,609,653
Net Revenue (Expense) before Interfund Transfers	-	-	8,655	-	-	-	-	182,651
Interfund Transfers								
Tangible Capital Assets Purchased			(8,655)					(182,651)
	-	-	(8,655)	-	-	-	-	(182,651)
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								1,632,219

School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	2,500,000	3,672,368		3,672,368	3,024,892
Other Revenue				-	1,000,000
Investment Income	69,000		21,043	21,043	54,018
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000	-		-	-
Amortization of Deferred Capital Revenue	9,549,670	9,562,352		9,562,352	8,013,303
Total Revenue	15,926,670	13,234,720	21,043	13,255,763	12,092,213
Expenses					
Operations and Maintenance	2,500,000	3,672,368		3,672,368	3,092,078
Amortization of Tangible Capital Assets					
Operations and Maintenance	13,375,941	13,783,974		13,783,974	11,850,853
Asset Retirement Obligation Revaluation		1,750,851		1,750,851	
Total Expense	15,875,941	19,207,193	-	19,207,193	14,942,931
Capital Surplus (Deficit) for the year	50,729	(5,972,473)	21,043	(5,951,430)	(2,850,718)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,118,250	2,761,491		2,761,491	3,555,392
Tangible Capital Assets - Work in Progress		438,083		438,083	258,267
Total Net Transfers	2,118,250	3,199,574	-	3,199,574	3,813,659
Other Adjustments to Fund Balances					
Tangible Capital Assets WIP Purchased from Local Capital		557,564	(557,564)	-	
Total Other Adjustments to Fund Balances		557,564	(557,564)	-	
Total Capital Surplus (Deficit) for the year	2,168,979	(2,215,335)	(536,521)	(2,751,856)	962,941
Capital Surplus (Deficit), beginning of year		26,522,339	557,564	27,079,903	26,116,962
Capital Surplus (Deficit), end of year		24,307,004	21,043	24,328,047	27,079,903

School District No. 61 (Greater Victoria)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	11,978,240	413,316,304	15,850,605	2,528,326	-	8,357,991	452,031,466
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		15,708	510,602			2,052,530	2,578,840
Special Purpose Funds			145,066			37,585	182,651
Asset Retirement Obligation Revaluation		1,750,851					1,750,851
Transferred from Work in Progress		105,334,666	3,076,628			150,261	108,561,555
	-	107,101,225	3,732,296	-	-	2,240,376	113,073,897
Decrease:							
Deemed Disposals			338,561	129,623		1,265,082	1,733,266
	-	-	338,561	129,623	-	1,265,082	1,733,266
Cost, end of year	11,978,240	520,417,529	19,244,340	2,398,703	-	9,333,285	563,372,097
Work in Progress, end of year		18,753,988	183,624				18,937,612
Cost and Work in Progress, end of year	11,978,240	539,171,517	19,427,964	2,398,703	-	9,333,285	582,309,709
Accumulated Amortization, beginning of year		209,047,653	6,470,937	698,076	-	3,339,447	219,556,113
Changes for the Year							
Increase: Amortization for the Year		10,013,747	1,754,748	246,351	-	1,769,128	13,783,974
Decrease:							
Deemed Disposals			338,561	129,623		1,265,082	1,733,266
Asset Retirement Obligation Revaluation		(1,750,851)					(1,750,851)
		(1,750,851)	338,561	129,623	-	1,265,082	(17,585)
Accumulated Amortization, end of year		220,812,251	7,887,124	814,804	-	3,843,493	233,357,672
Tangible Capital Assets - Net	11,978,240	318,359,266	11,540,840	1,583,899	-	5,489,792	348,952,037

School District No. 61 (Greater Victoria)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	90,768,220	728,069			91,496,289
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	28,573,867	2,348,561		150,261	31,072,689
Deferred Capital Revenue - Other	3,750,920	183,622			3,934,542
Operating Fund	438,083				438,083
Local Capital	557,564				557,564
	<u>33,320,434</u>	<u>2,532,183</u>	<u>-</u>	<u>150,261</u>	<u>36,002,878</u>
Decrease:					
Transferred to Tangible Capital Assets	105,334,666	3,076,628		150,261	108,561,555
	<u>105,334,666</u>	<u>3,076,628</u>	<u>-</u>	<u>150,261</u>	<u>108,561,555</u>
Net Changes for the Year	<u>(72,014,232)</u>	<u>(544,445)</u>	<u>-</u>	<u>-</u>	<u>(72,558,677)</u>
Work in Progress, end of year	<u>18,753,988</u>	<u>183,624</u>	<u>-</u>	<u>-</u>	<u>18,937,612</u>

School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	150,411,204	28,570,849	3,006,686	181,988,739
Changes for the Year				
Increase:				
Transferred from Work in Progress	100,691,094	3,728,569	686,204	105,105,867
	100,691,094	3,728,569	686,204	105,105,867
Decrease:				
Amortization of Deferred Capital Revenue	8,259,339	1,069,514	233,499	9,562,352
	8,259,339	1,069,514	233,499	9,562,352
Net Changes for the Year	92,431,755	2,659,055	452,705	95,543,515
Deferred Capital Revenue, end of year	242,842,959	31,229,904	3,459,391	277,532,254
Work in Progress, beginning of year	82,686,239	6,178,702	-	88,864,941
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	31,072,689	3,236,252	698,290	35,007,231
	31,072,689	3,236,252	698,290	35,007,231
Decrease				
Transferred to Deferred Capital Revenue	100,691,094	3,728,569	686,204	105,105,867
	100,691,094	3,728,569	686,204	105,105,867
Net Changes for the Year	(69,618,405)	(492,317)	12,086	(70,098,636)
Work in Progress, end of year	13,067,834	5,686,385	12,086	18,766,305
Total Deferred Capital Revenue, end of year	255,910,793	36,916,289	3,471,477	296,298,559

School District No. 61 (Greater Victoria)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 311,995	\$ 3,049,542	\$ 3,544,405	\$	\$ 764,010	7,669,952
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	35,488,900		6,041,883			41,530,783
Provincial Grants - Other			414,560			414,560
Other					2,681,640	2,681,640
Investment Income		182,259			36,821	219,080
Transfer project surplus to MECC Restricted (from) Bylaw	(14,449)	14,449				-
	35,474,451	196,708	6,456,443	-	2,718,461	44,846,063
Decrease:						
Transferred to DCR - Work in Progress	31,072,689		3,236,252		698,290	35,007,231
Maintenance Expenses	3,663,111	9,256				3,672,367
	34,735,800	9,256	3,236,252	-	698,290	38,679,598
Net Changes for the Year	738,651	187,452	3,220,191	-	2,020,171	6,166,465
Balance, end of year	1,050,646	3,236,994	6,764,596	-	2,784,181	13,836,417



FINANCIAL STATEMENT DISCUSSION & ANALYSIS

2023-2024

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Introduction

This report is a discussion and analysis of the financial results for the fiscal year ended June 30, 2024 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, 2023 and the annual budget for 2023-2024. This report should be read in conjunction with the District’s 2023-2024 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 47 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

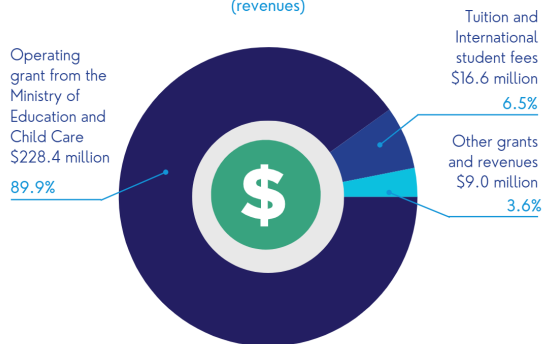
Sustainability

We are proactive in the stewardship of the resources of our organization, our community and our planet

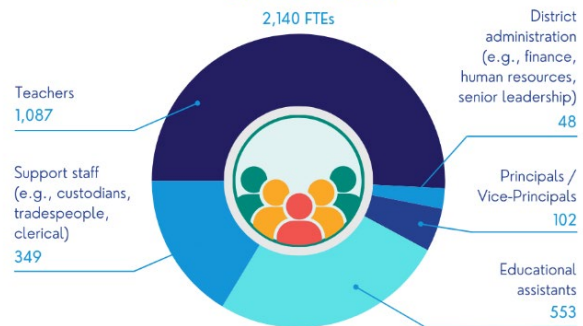
A Year in Review 2023-2024

Operating Fund

Where the money comes from
(revenues)



Our Staff Team
2,140 FTEs



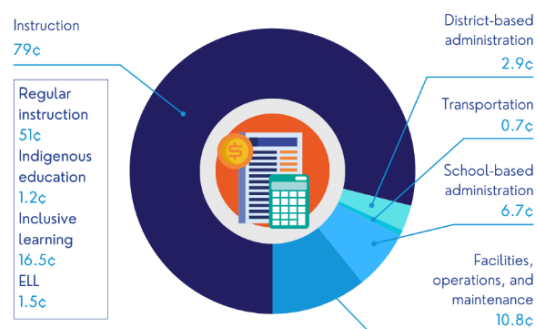
Where the Money Goes
(Expenditures)



Our Student Population = 21,356



How Each Dollar is Spent



One Student



Total Revenue
\$11,980

Total Spent
\$11,786

Our District

Indigenous Education

- 1,504** self-identified Indigenous students
- 1,400+** participants at 2nd Annual Indigenous Storytelling Festival
- 1,100** participants at 5-part Culturally Responsive Learning Series
- 11** Indigenous plant gardens supported
- 4** agreements with the Four Houses
- 1** Elders Advisory Council
- 1** hosted South Island Gr. 12 Indigenous Student Retreat



Sexual Orientations and Gender Identities (SOGI)

- 50** Participation from Trustees, Staff, Parents and Students in Victoria Pride Parade
- 10%** increase in schools that have an active GSA or Rainbow Club from previous year



French Immersion (FRIM)

- 3,871** students enrolled
- 712** “Welcome to K FRIM” video views
- 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

- 420** staff trained in non-violent crisis intervention
- 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 Mental Health and Wellness SNAPSHOT newsletter
- All** schools with social emotional programming
- All** grade 6 and 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 schools participated in Student Connections meetings
- Monthly meetings with representatives from all high schools as part of our Representative Advisory Council of Students

Our District Continued

Early Learning and Child Care

- 4,566** children registered for StrongStart
- 2,400+** children attending child care on school grounds
- 272** teachers & ECEs participated in early years professional learning
- 14** ECEs work alongside Kindergarten teachers in priority schools
- 13** Ministry funded child care 'new spaces' in progress
- 18** Child care centres on school grounds in operation

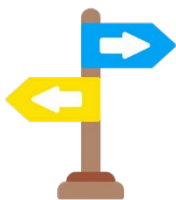


English Language Learners (ELL) and Welcome & Learning Centre

- 2,379** ELL students
- 125** newcomer families to Canada and District supported through new Welcome & Learning Centre
- 4** professional learning sessions offered to K-12 ELL teachers and 2 professional learning sessions offered to Secondary Principals and Vice-Principals
- 5** partnerships with non-profit community organizations to support newcomers

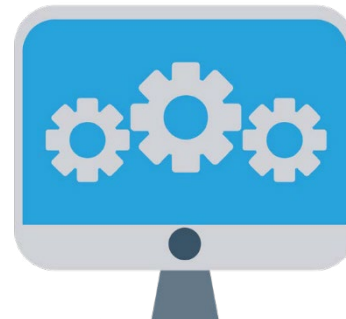
Pathways & Partnerships

- 7,800** staff K-8 students participated in hands-on, career-focused learning opportunities
- 73** New Youth Apprenticeship Registrations
- 900+** career-related courses taken by secondary students in post-secondary and industry
- 34** \$1,000 Youth Apprenticeship Awards given to students
- 88%** 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



Information technology for Learning

- District-wide staff/classroom technology refresh
- Reporting and Assessment Digital Alignment (CSL)
- Streamlined digital service request and privacy review process established



Facilities

- 14** Security and/or Wi-Fi upgrades completed
- 2,500** Maintenance work orders completed throughout the District
- 25** Tec package upgrades
- 3** Boiler upgrades and 3 roofing upgrades completed
- 1** Seismic upgrade at Victoria High School completed

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.

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 \$0.5 million compared to \$2.2 million in the annual budget and \$0.4 million in the prior year.

	2024 Budget	2024 Actual	2023 Actual
Revenues	\$ 294,039,286	\$ 308,970,489	\$ 281,399,206
Expenses	(296,212,366)	(309,503,685)	(281,813,228)
Surplus (Deficit) for the year	(2,173,080)	(533,196)	(414,022)
Operating Surplus (Deficit) including Interfund Transfers	(4,342,059)	2,218,660	(1,376,963)
Special Purpose Surplus (Deficit) including Interfund Transfers	-	-	-
Capital Surplus (Deficit) including Interfund Transfers	2,168,979	(2,751,856)	962,941
Surplus (Deficit) for the year	\$ (2,173,080)	\$ (533,196)	\$ (414,022)

The 2023-2024 school year saw growth in enrolment for the third year since the COVID-19 pandemic. Ministry of Education and Child Care ("Ministry") funded enrolment in 2023-2024, including September, February and May final counts, saw an increase of 388.313 FTE compared to 2022-2023 and 392.022 FTE compared to the annual budget. This has resulted in an increase in the Operating Grant from the Ministry. As a result of increased enrolment, variable operating expenses, such as staffing and supplies, have also increased.

International enrolment also saw an increase. Regular international enrolment saw an increase of 27 FTE compared to 2022-2023 and 25 FTE compared to the annual budget. Short-term international enrolment saw an increase of 185 students compared to 2022-2023 and 38 students compared to the annual budget. This has resulted in an overall increase in both Tuition and Miscellaneous International Student Program revenues.

Cost pressures included a rise in teachers teaching on call costs due to an increase in teacher daily absences and inflationary costs.

As interest rates in Canada rose, the District received an 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 2023-2024. The Feeding Futures School Food Program Fund was announced in April 2023 and was provided to school districts to increase food security for students by expanding or creating school food programs. The Health Career Grant was provided to school districts as an initiative within BC's Health Human Resources Strategy, to create and expand dual credit programs focused on health careers aligned with regional workforce demands.

The District acquired tangible capital assets, including work in progress, totaling \$38.8 million. Significant additions included continued work on the Victoria High School and Cedar Hill Middle School seismic projects, various Annual Facility Grant projects, 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, 2024 and June 30, 2023.

	2024	2023	\$ Change	% Change
Financial Assets				
Cash and Cash Equivalents	\$76,453,189	\$63,601,347	\$12,851,842	20%
Accounts Receivable	5,894,838	4,938,067	956,771	19%
Portfolio Investments	499,829	499,772	57	0%
Total Financial Assets	82,847,856	69,039,186	13,808,670	20%
Liabilities				
Accounts Payable and Accrued Liabilities	41,652,807	36,721,598	4,931,209	13%
Unearned Revenue	13,267,939	12,790,769	477,170	4%
Deferred Revenue	7,512,586	6,754,367	758,219	11%
Deferred Capital Revenue	310,134,976	278,523,632	31,611,344	11%
Employee Future Benefits	3,386,055	3,175,784	210,271	7%
Asset Retirement Obligation	23,832,319	22,081,468	1,750,851	8%
Total Liabilities	399,786,682	360,047,618	39,739,064	11%
Net Debt	(316,938,826)	(291,008,432)	(25,930,394)	9%
Non-Financial Assets				
Tangible Capital Assets	348,952,037	323,971,642	24,980,395	13%
Prepaid Expenses	1,375,154	958,351	416,803	9%
Total Non-Financial Assets	350,327,191	324,929,993	25,397,198	8%
Accumulated Surplus (Deficit)	\$33,388,365	\$33,921,561	\$ (533,196)	-2%

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 increased by \$12.9 million compared to the prior year primarily due to an increase of \$6.2 million in Unspent Deferred Capital Revenue and an increase of \$4.9 million in Accounts Payable and Accrued Liabilities.

Accounts Receivable

Accounts receivable has increased by \$1.0 million due to a \$1.9 million deposit paid to the District of Saanich for the Cedar Hill Middle School seismic project, partially offset by reductions in the BCPSEA and PEBT surplus account of \$0.4 million and child care capital project receivables from the Ministry \$0.5 million.

Accounts Payable

Accounts payable has increased by \$4.9 million due to an increase in capital holdbacks related to the Victoria High School and Cedar Hill Middle School seismic projects and schedule delay claims related to the Victoria High School seismic project.

Unearned Revenue

Unearned revenue has increased by \$0.5 million as tuition fees for international students increased by 6.3%.

Deferred Revenue

Deferred revenue increased by \$0.8 million as the District received \$0.5 million in Student and Family Affordability Funds at the end 2023-2024 and School Generated Funds increased by \$0.56 million as schools collected additional funds for school programs.

Deferred Capital Revenue

Deferred capital revenue is funding received in support of capital projects. The change is shown in the table below:

	2024	2023	\$ Change
Deferred Capital Revenue—Opening	\$278,523,632	\$246,275,116	\$32,248,516
Funding received for capital projects	44,846,063	43,286,711	1,559,352
Maintenance expenses (non-capital)	(3,672,367)	(3,024,892)	(647,475)
Amortization of Deferred Capital Revenue	(9,562,352)	(8,013,303)	(1,549,049)
Closing Deferred Capital Revenue	\$310,134,976	\$278,523,632	\$31,611,344

The majority of funds were received for the Victoria High School seismic project (\$18.8 million), Cedar Hill Middle School seismic replacement (\$10.6 million) and the Child Care Capital Funding Program for new child care spaces on District property (\$6.0 million).

Asset Retirement Obligation

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. In the current year, the District reviewed buildings containing asbestos and revised the estimate. This resulted in a \$1.7 million increase in the liability.

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, 2023	Additions	Deemed Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	\$11,978,240	\$ -	\$ -	\$ -	\$11,978,240
Site Improvements	1,700,000	-	-	1,078,382	2,778,382
Site Improvements—WIP		1,090,468	-	(1,078,382)	12,086
Buildings	411,616,304	1,766,560	-	104,256,283	517,639,147
Buildings—WIP	90,768,220	32,229,965	-	(104,256,283)	18,741,902
Furniture & Equipment	15,850,605	655,668	(338,561)	3,076,628	19,244,340
Furniture & Equipment—WIP	728,069	2,532,183	-	(3,076,628)	183,624
Vehicles	2,528,326	-	(129,623)	-	2,398,703
Computer Software	-	-	-	-	-
Computer Hardware	8,357,991	2,090,115	(1,265,082)	150,261	9,333,285
Computer Hardware—WIP	-	150,261	-	(150,261)	-
Total	\$543,527,755	\$40,515,220	\$(1,733,266)	\$ -	\$582,309,709

Accumulated Amortization	Balance at June 30, 2023	Additions	Deemed Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	1,105,000	223,919	-	-	1,328,919
Buildings	207,942,653	11,540,679	-	-	219,483,332
Furniture & Equipment	6,470,937	1,754,748	(338,561)	-	7,887,124
Vehicles	698,076	246,351	(129,623)	-	814,804
Computer Software	-	-	-	-	-
Computer Hardware	3,339,447	1,769,128	(1,265,082)	-	3,843,493
Total	\$219,556,113	\$15,534,825	\$(1,733,266)	\$ -	\$233,357,672

Tangible capital assets increased by \$24.9 million from the prior year. Capital additions totaling \$40.5 million include an Asset Retirement Obligation revaluation of \$1.7 million, \$18.3 million related to Victoria High School seismic project, \$2.8 million in new child care builds funded by the ChildCareBC New Spaces Fund and \$10.6 million related to the Cedar Hill Middle School Seismic Replacement project.

Special Purpose (\$0.2M)	Operating (\$3.0M)	Local Capital (\$0.6M)	Deferred Capital Revenue (\$40.7M)
Playground Equipment	Shop Upgrades	Vic High Seismic	Vic High Seismic
Computer Technology	Theatre Equipment		Cedar Hill Seismic
Classroom Furniture and Equipment	Classroom Furniture and Equipment		School Food Infrastructure
Ventilation Systems	Network Infrastructure		Various AFG projects
	Technology Infrastructure		Child Care Spaces
	Desktops, Monitors, iPads, Chromebooks		Mt. Doug Building Envelope
	Vic West Portable		Colquitz HVAC Upgrade
	Tillicum Portable		Reynolds HVAC Upgrade
	Sundance-Bank Portable		Doncaster HVAC Upgrade
	Facilities 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, 2024, the net change to the total accumulated surplus was a decrease of \$0.5 million, summarized below:

	2024	2023	\$ Change
Constraints on funds	\$ 431,510	\$ 497,115	\$ (65,605)
Anticipated unusual expenses	625,008	484,234	140,774
Operations spanning multiple years	7,003,800	5,243,196	1,760,604
Total Internally Restricted Surplus—Operating Fund	8,060,318	6,224,545	1,835,773
Unrestricted Operating Surplus (Contingency)	1,000,000	617,113	382,887
Invested in Tangible Capital Assets	24,307,004	26,522,339	(2,215,335)
Local Capital Surplus	21,043	557,564	(536,521)
Total Accumulated Surplus	\$33,388,365	\$33,921,561	\$ (533,196)

Anticipated unusual expenses increased by \$0.1 million due to an increase in the potential arbitration settlement estimate. Operations spanning multiple years increased by \$1.7 million due to new portable costs at Sundance-Bank and Glanford, funds for the Oak Bay turf replacement, additional anticipated technology costs including \$50 thousand for a technology update in the boardroom, \$0.1 million to cover the potential crossing guard revenue shortfall and additional funds set aside to help offset future years' operating deficits.

Unrestricted operating surplus (contingency) increased by \$0.4 million. At June 30, 2023, the unrestricted operating surplus (contingency) balance was \$0.6 million. At June 30, 2024, an additional \$0.4 million of unrestricted operating surplus has been added to the unrestricted operating surplus (contingency), bringing the balance up to \$1.0 million.

Board Policy 3170 Operating Surplus sets a goal for unrestricted operating surplus (contingency) at 2-4% of the prior year's operating expenses. 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 2023-2024 Financial Statements, the prior year operating expenses were \$230 million. The minimum unrestricted operating surplus (contingency) should be \$4.6 million. With a current balance of \$1.0 million, the District will need to consider how to address future operating deficits while increasing the contingency by \$3.6 million over the coming years.

	June 30, 2024 (Actual)	June 30, 2024 (Projected)	Increase (Decrease)	June 30, 2023 (Actual)
Project Budgets	\$3,315,548	\$1,282,474	\$2,033,074	\$2,261,658
School Level Funds	855,971	1,000,000	(144,029)	997,230
Purchase Order Commitments	248,681	400,000	(151,319)	826,655
Planned Surplus to Balance 2024-2025 Budget	1,897,592	1,847,592	50,000	2,139,002
Planned Surplus to Balance 2025-2026 Budget	1,742,526	-	1,742,526	-
Unrestricted Operating Surplus - Contingency	1,000,000	617,113	382,887	617,113
Accumulated Surplus (Deficit), end of year	\$9,060,318	\$5,147,179	\$3,913,139	\$6,841,658

At June 30, 2024, the projected surplus increased by \$3.9 million compared to the 2023-2024 Amended Annual Budget projections prepared in February 2024. Several factors, outlined below, contributed to the increase.

1. Conservative budgeting in response to potential deficit and inability to spend budgets

Knowing the Board had set aside \$1.9 million in projected surplus to balance the 2024-2025 budget, departments and schools exercised conservative budgeting out of caution. This was a proactive strategy to safeguard the District's financial health. As a result of these savings, professional learning opportunities, programs and services were not delivered, which directly impacted student learning and staff professional growth.

Schools and departments found it challenging to allocate the necessary time and resources to develop and implement projects and professional learning opportunities due to vacancies and daily operational demands.

Additionally, during the year there were many unexpected expenses that arose, including an increase in TTOC costs and unexpected inflationary costs. Therefore, there was a concern the year end surplus would not be sufficient. Without a significant contingency in place, exercising caution in spending was part of a responsible risk management strategy to ensure that resources would be available if the financial forecast worsened.

2. Staffing vacancies and hiring challenges

During the 2023-2024 Amended Annual Budget, a recalculation was made on all staffing and any expected savings were included in the projected surplus which was then used to help balance the 2024-2025 Annual Budget. Through the end of 2023-2024, there were additional unanticipated savings on Educational Assistant salaries due to employees taking unpaid leaves and no replacements to fill these leaves. This resulted in a \$1.6 million surplus.

In April 2024, the Board approved a motion to implement a District-based staff hiring freeze for the balance of the 2023-2024 year; any urgent hiring requests were to be brought to the Board for

consideration which delayed hiring. As a result, there was surplus funds in Exempt, CUPE 947 and CUPE 382 salaries and benefits.

3. Other Factors

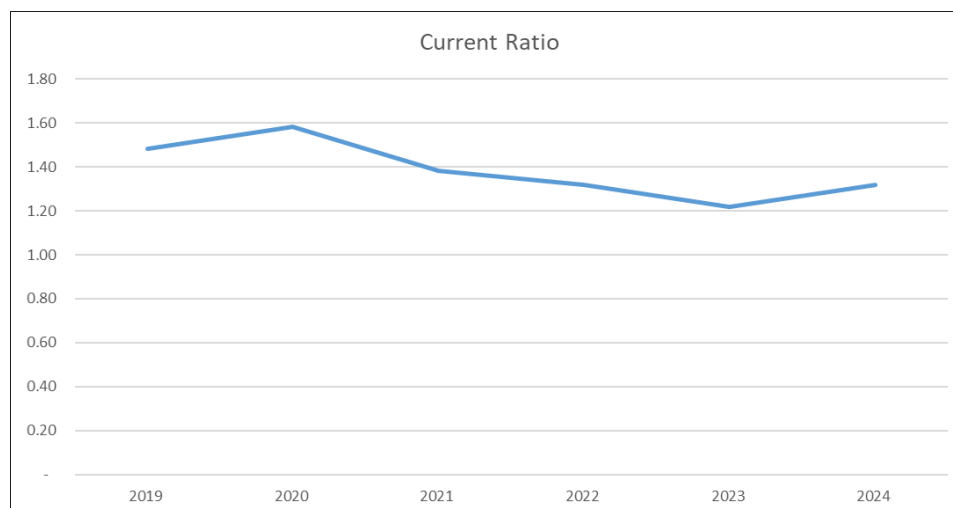
At June 30, 2024, there was a \$0.6 million surplus in utilities, of which \$0.5 million related to a reduction in natural gas usage. Through the winter and spring, consumption decreased due to warmer temperatures on average, continuous optimization program with BC Hydro and Fortis, and boiler upgrades resulting in a more efficient use of natural gas. Interest revenue increased by \$0.3 million compared to the February 2024 projections as the cash balance held in the Central Deposit Program was higher than projected. The District also received an additional \$0.3 million in benefit improvement funding from the Ministry, which was not anticipated and an increase in rental revenue of \$0.1 million.

The additional operating surplus presents an opportunity to strengthen the District's financial position, fund strategic priorities and address shortfalls in the upcoming year.

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, 2024, 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 \$25.9 million compared to 2022-2023 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 2023-2024, the current ratio was 1.32 compared to 1.22 in 2022-2023.



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

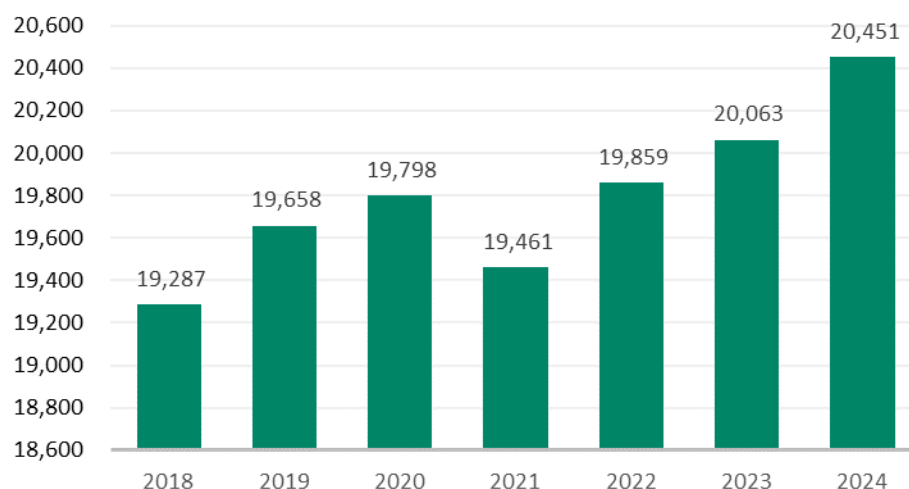
The operations of the District are primarily funded by the operating grant from the Ministry of Education and Child Care. The grant is based on student enrolment and is funded on a per FTE (full-time equivalent) basis. Students in grades kindergarten through nine are funded as 1.0 FTE and students in grades ten through twelve are funded based on the number of courses they take; eight courses equal 1.0 FTE.

Student enrolment in 2023-2024, including September, February and May final counts, saw an increase of 388.313 FTE compared to 2022-2023 and 392.022 FTE compared to the annual budget.

	2024 Actual	2024 Budget	2023 Actual	Actual to Prior Year	Actual to Budget
School Age	20,413.503	20,038.544	20,035.128	378.375	374.959
Adult	37.813	20.750	27.875	9.938	17.063
Total FTE	20,451.316	20,059.294	20,063.003	388.313	392.022

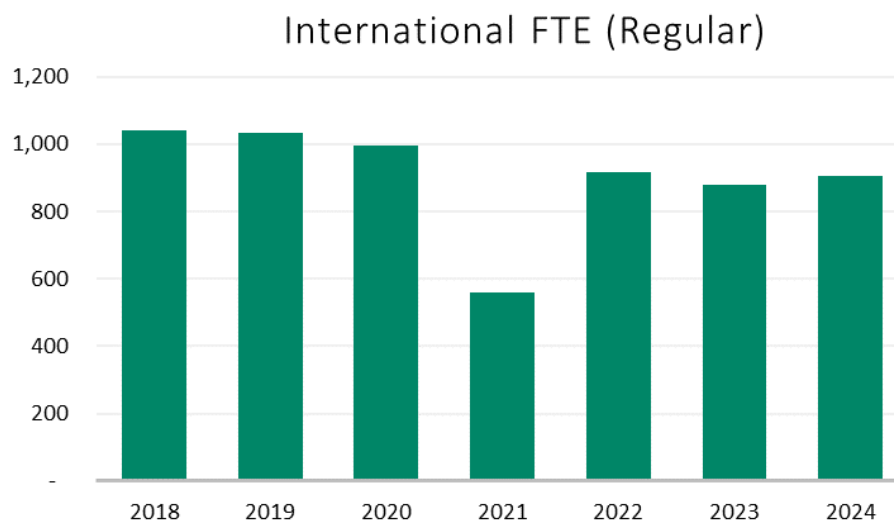
The graph below illustrates the District's annual FTE enrolment since 2017-2018. Enrolment levels dropped in 2020- 2021 due to the COVID-19 Pandemic; however, they have since fully recovered.

Total School-Age and Adult Funded FTE Enrolment



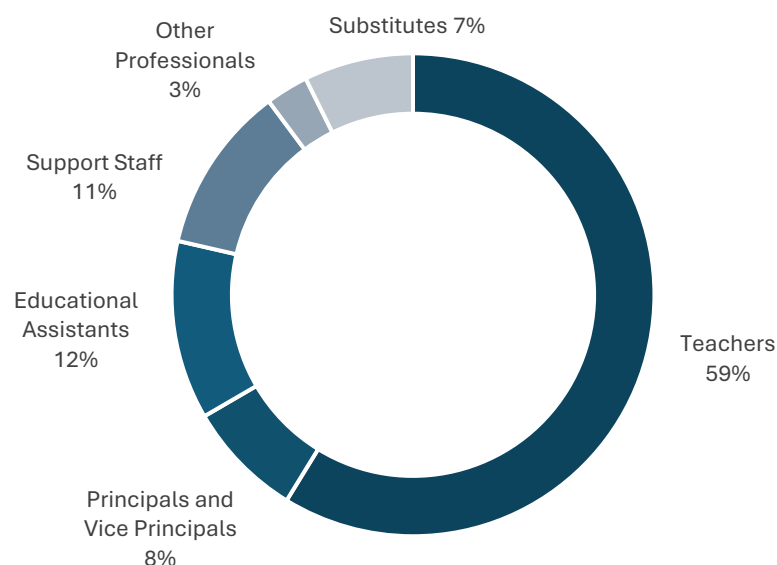
International

International enrolment also saw an increase. Regular international enrolment saw an increase of 27 FTE compared to 2022-2023 and 25 FTE compared to the annual budget. Short-term international enrolment saw an increase of 185 students compared to 2022-2023 and 38 students compared to the annual budget.



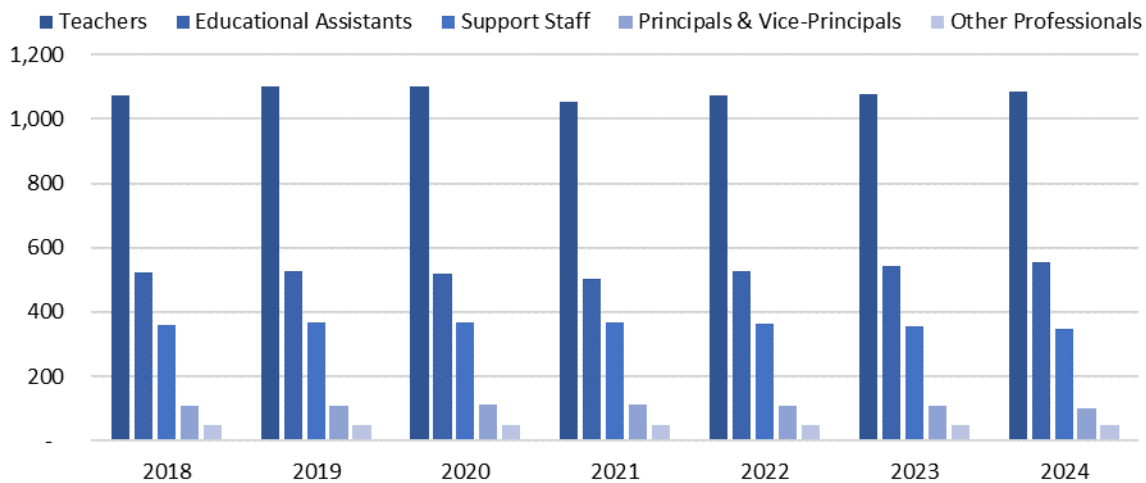
Staffing

Salaries and benefits account for 92% of the expenses within the Operating Fund. Ministry funded and international student enrolment directly impacts the number of school-based staff.



In 2023-2024, 2,139.70 FTE employees were paid for out of the Operating Fund compared to 2,131.00 in 2022-2023. 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 Fund FTE



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.

	2024 Budget	2024 Actual	2023 Actual	Actual to Budget	Actual to Prior Year
Revenues					
Ministry of Education and Child Care	\$217,393,311	\$228,370,346	\$207,997,634	\$10,977,035	\$20,372,712
Other Provincial Grants	274,039	285,084	281,178	11,045	3,906
Tuition	15,680,739	16,557,491	14,648,427	876,752	1,909,064
Other Revenue	1,817,162	3,216,326	3,328,344	1,399,164	(112,018)
Rentals and Leases	3,007,985	3,068,462	2,744,288	60,477	324,174
Investment Income	1,465,200	2,424,713	1,795,194	959,513	629,519
Total Revenue	\$239,638,436	\$253,922,422	\$230,795,065	\$14,283,986	\$23,127,357

Significant variances in operating revenue are highlighted below:

Ministry of Education and Child Care

The operating grant has increased by \$11.0 million compared to the annual budget and \$20.4 million to the prior year due to the following:

- Student enrolment in 2023-2024, including September, February and May final counts, saw an increase of 392.022 FTE compared to the annual budget. This resulted in a \$3.3 million increase in the Operating Grant. Additionally, funding for unique student needs including the February 2024 count increased by \$3.5 million including an increase in English Language Learners of \$0.4 million and an increase in Special Education by \$3.0 million. The Supplement for Salary Differential increased by \$0.5 million compared to the annual budget due to the District having a higher average teacher salary than the Provincial average relative to the Annual Budget.
- Student enrolment in 2023-2024, including September, February and May final counts, saw an increase of 388.313 FTE compared to 2022-2023. This resulted in a \$3.0 million increase in the Operating Grant. The per pupil funding level also increased by \$740, resulting in an increase of \$15.1 million in the Operating Grant. This additional funding was received to fund wage increases for teachers, support staff and non-educator exempt positions. Funding for unique student needs including the February 2024 count increased by \$5.8 million including an increase in English Language Learners of \$0.8 million, an increase in Indigenous Learners of \$0.3 million and an increase in Special Education by \$4.5 million. The Supplement for Salary Differential increased by \$0.6 million compared to the prior year due to the District having a higher average teacher salary than the Provincial average relative to the prior year.
- In 2023-2024, the District received \$3.8 million in Labour Settlement Funding to fund wage increases for cost of living adjustments (COLA) for all employee groups, educator exempt increases, and teacher and support staff 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. Funding for wage increases for teachers, support staff and non-educator exempt staff was included in the preliminary budget through an increase in the per pupil funding level.
- In 2022-2023, the District received \$8.0 million in Labour Settlement Funding to fund wage increases for teachers, exempt, support staff and teacher benefit enhancements. As funding for these increases was announced after the announcement of the operating grant, these increases were funded through a separate Labour Settlement Funding grant.

Tuition

Tuition has increased by \$0.9 million compared to the annual budget and \$1.9 million compared to the prior year as a result of more international students than expected. Actual international FTE attending long-term academic programs was 905 FTE compared to 878 FTE in the prior year and 880 FTE in the annual budget. Additionally, tuition fees increased by \$1,000 per FTE in 2023-2024.

Other Revenue

Other revenue increased by \$1.4 million compared to the annual budget and decreased by \$0.1 million compared to the prior year due to the following:

- Funding from First Nations increased by \$0.1 million compared to the annual budget and \$0.2 million compared to the prior year due to an increase in enrolment and an increase in the per pupil rate.
- In the prior year, the District received \$0.2 million in donations in support of the Elementary strings program and \$0.4 million from the Greater Victoria Teachers' Association. These were one-time sources of revenue.
- International Education revenues (non-tuition) increased by \$0.9 million compared to the annual budget and \$0.3 million compared to the prior year due to an increase in miscellaneous fees.

Rentals and Leases

Rentals and Leases increased by \$0.3 million compared to the prior year due to an increase in rental and lease rates. Additionally, new child care centres opened this year.

Investment Income

Investment income increased by \$1.0 million compared to the annual budget and \$0.6 million compared to the prior year. Interest earned on the funds held in the CDP program increased from 2.2% in July 2022 to 5.7% in August 2023, and subsequently decreased to 5.2% in March 2024 and 4.95% in June 2024.

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.

	2024 Budget	2024 Actual	2023 Actual	Actual to Budget	Actual to Prior Year
Salaries					
Teachers	\$107,167,700	\$107,984,513	\$98,805,851	\$816,813	\$9,178,662
Principals and Vice Principals	13,862,405	14,405,036	14,198,011	542,631	207,025
Educational Assistants	22,947,651	22,008,496	20,096,490	(939,155)	1,912,006
Support Staff	21,046,809	20,610,411	20,284,062	(436,398)	326,349
Other Professionals	4,956,475	5,263,707	5,417,569	307,232	(153,862)
Substitutes	10,398,295	13,470,099	11,481,082	3,071,804	1,989,017
Total Salaries	180,379,335	183,742,262	170,283,065	3,362,927	13,459,197
Employee Benefits	43,076,847	43,651,551	38,898,112	574,704	4,753,439
Services and Supplies					
Services	6,440,743	8,865,345	8,415,076	2,424,602	450,269
Student Transportation	932,286	1,138,356	929,735	206,070	208,621
Professional Development and Travel	676,572	756,487	910,932	79,915	(154,445)
Rentals and Leases	109,851	21,851	70,996	(88,000)	(49,145)
Dues and Fees	49,700	140,826	115,234	91,126	25,592
Insurance	479,973	557,948	482,392	77,975	75,556
Supplies	5,374,738	5,850,396	5,506,862	475,658	343,534
Utilities	4,442,200	3,961,817	3,993,504	(480,383)	(31,687)
Total Services and Supplies	18,506,063	21,293,026	20,424,731	2,786,963	868,295
Total Operating Expense	\$ 241,962,245	\$ 248,686,839	\$ 229,605,908	\$ 6,724,594	\$19,080,931

Teachers

Teacher salaries increased due to 0.3% being added to the top step of the salary grid plus an additional 5.5% general wage increase and 1.25% COLA effective July 1, 2023. All increases except for the COLA were built into the annual budget. Teacher salaries also increased from the prior year due to higher enrolment in 2023-2024.

Principals and Vice-Principals

Principals and Vice-Principals salaries increased due to step increments, wage increases and COLA. These increases were not built into the annual budget. The increase from the prior year was partially offset by a reduction of FTE in the annual budget.

Educational Assistants

Educational Assistants salaries increased compared to prior year as a result of increased Inclusive Learning enrolment plus a 5.5% general wage increase and a 1.25% COLA effective July 1, 2023. The general wage increase was built into the annual budget, but the COLA was not received until after the annual budget was prepared. Educational Assistant salaries decreased compared to budget as there was an increase in unfilled vacancies.

Support Staff

Support Staff increased compared to prior year as a result of a 5.5% general wage increase and 1.25% COLA effective July 1, 2023. The general wage increase was built into the annual budget, but the COLA was not received until after the annual budget was prepared. Support Staff salaries decreased compared to budget as there was an increase in unfilled vacancies.

Other Professionals

Other Professionals increased compared to prior year due to step increments, wage increases and COLA. Other Professionals decreased compared to the prior year due to a reduction of FTE in the annual budget, as well as unfilled vacancies due to a District-based staff hiring freeze implemented by the Board in April 2024.

Substitutes

Substitutes salaries have seen an upward trend post COVID-19 pandemic due to the increase in the average number of daily absences per teacher. Additionally, substitute employees received a 5.5% general wage increase and 1.25% COLA effective July 1, 2023.

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 \$2.4 million compared to the annual budget as sufficient budget was not provided for International Education agent fees in the annual budget as the department expenditures were reduced during budget deliberations. Until the department had a chance to perform a review of expenditures to identify specific reductions, the total reduction was applied against agent fees. Additionally, as international enrolment increased, more agent fees were incurred. Agent fees increased by \$1.4 million compared to the annual budget. Additionally, Payroc fees related to School Cash Online increased by \$0.08 million, legal fees increased by \$0.19 million, contracted services related to school funded projects increased by \$0.17 million and Digital Services Recovery increased by \$0.1 million. There was also the reallocation of department and school-based budgets to reflect current year spending plans, and schools and departments spending budget carry forwards.

Student Transportation

Student Transportation increased by \$0.2 million compared to the annual budget and prior year as enrolment in the Student and Mobility Exchange program in International Education increased, and additional BC Transit bus passes were issued as a result of increased enrolment.

Professional Development and Travel

Professional Development and Travel decreased from the prior year as the prior year included travel to New Zealand by the Indigenous Education Department and a literacy summer institute for teachers.

Supplies

Supplies increased by \$0.5 million compared to the annual budget as a result of departments and schools spending budget carry forwards. Supplies increased by \$0.3 million compared to the prior year as a result of a spending freeze in the latter part of 2022-2023.

Utilities

Utilities decreased by \$0.5 million compared to the annual budget. There was a decrease in natural gas consumption due to warmer winter temperatures on average, continuous optimization program with BC Hydro and Fortis, and boiler upgrades that improved efficiency. Additionally, Facilities Services had a lot of success with their campaign to spread awareness about keeping exterior doors closed and using light switch stickers. In the amended annual budget, an adjustment of \$0.15 million was made to account for a water leak at Lansdowne Middle School, which was subsequently offset by a partial credit.

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, 2024:

	2024 Budget	2024 Actual	2023 Actual	Actual to Budget	Actual to Prior Year
Revenues					
Ministry of Education and Child Care	\$31,695,620	\$34,000,369	\$31,638,866	\$2,304,749	\$2,361,503
Other Revenue	6,500,000	7,444,825	6,624,643	944,825	820,182
Investment Income	278,560	347,110	248,419	68,550	98,691
Total Revenue	38,474,180	41,792,304	38,511,928	3,318,124	3,280,376
Expenses					
Instruction	37,543,649	40,783,816	36,433,312	3,240,167	4,350,504
Operations and Maintenance	830,531	825,837	831,077	(4,694)	(5,240)
Total Expenses	38,374,180	41,609,653	37,264,389	3,235,473	4,345,264
Surplus for the year	100,000	182,651	1,247,539	82,651	(1,064,888)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	(100,000)	(182,651)	(1,247,539)	(82,651)	1,064,888
Total Net Transfers	(100,000)	(182,651)	(1,247,539)	(82,651)	1,064,888
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ -	\$ -

Ministry of Education and Child Care Revenue and Instruction Expense

Ministry of Education and Child Care Revenue increased by \$2.3 million compared to the annual budget and \$2.4 million compared to the prior year as a result of the following:

- The Learning Improvement Fund received a \$0.1 million increase from the prior year, which included a component for labour settlement funds.
- Provincial Resource Programs increased by \$0.1 million compared to the prior year as a result of labour settlement funds.
- Official Languages in Education Protocol (OLEP) increased by \$0.1 million compared to the prior year as the District received a \$0.1 million additional grant from the Ministry to support French Immersion program growth.
- CommunityLINK increased by \$0.2 million compared to the prior year as a result of labour settlement funds and spending of the prior year deferred revenue.
- The Classroom Enhancement Fund increased by \$2.2 million compared to the annual budget and \$2.0 million compared to prior year. The remedies grants are not confirmed by the Ministry until after September 30 so were not included in the annual budget. Additionally, the Ministry approved a requested increase of 5.271 FTE due to increasing enrolment.
- The First Nation Student Transportation and Health Career grants were confirmed subsequent to the preparation of the annual budget.
- The Federal Safe Return to Class / Ventilation Fund is a 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. The remaining funds were spent this year.
- The Early Childhood Education Dual Credit Program increased by \$0.2 million compared to the annual budget and \$0.1 million compared to prior year. 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 Student and Family Affordability Fund was a new grant in 2022-2023; the funds spent in the current year relate to the prior year deferred revenue. In March 2024, the District received a further \$0.5 million which will be spent in 2024-2025.
- Feeding Futures Fund was a new grant in 2023-2024. The \$0.3 million decrease in revenues compared to the annual budget is due to higher deferred revenue than projected.

Other Revenue and Instruction Expense

School Generated Funds increased by \$1.0 million compared to the annual budget and \$0.9 million compared to the prior year due to large international trips taken by schools, including an Italian rugby tour and a senior band trip to Disneyland.

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	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
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	\$ -	\$ 825,837	\$ (825,837)	\$ -	\$ -
Learning Improvement Fund	Ministry of Education and Child Care	Funding to augment Education Assistants' hours to provide additional supports to priority students	-	813,644	(813,644)	-	-
Scholarships and Bursaries	Other and Investment Income	Collected from donors and awarded to students within the District	748,241	66,679	(49,017)	-	765,903
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	6,880	138,240	(139,240)	(5,880)	-
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	4,361,036	8,258,895	(7,708,434)	-	4,911,497

Fund Name	Source	Purpose of Fund	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
StrongStart	Ministry of Education and Child Care	Funding to support six early learning drop- in programs for children ages 0 to 5	4,598	192,000	(178,003)	-	18,595
Ready, Set, Learn	Ministry of Education and Child Care	Events for 3- to 5-year-olds and parents/ caregivers to support and facilitate smooth transition to kindergarten	77,375	68,600	(82,933)	-	63,042
OLEP (Federal French)	Ministry of Education and Child Care	Core French and French Immersion language programs and curriculum resources	4,261	571,647	(561,379)	-	14,529
CommunityLINK	Ministry of Education and Child Care	Funding to support the academic achievement and social functioning of vulnerable students	292,061	4,211,863	(4,353,996)	-	149,928
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	523,079	23,159,637	(22,877,514)	(523,079)	282,123
First Nation Student Transportation	Ministry of Education and Child Care	Funding to support Indigenous students' transportation to school and extra-curricular activities	25,863	104,604	(87,657)	-	42,810

Fund Name	Source	Purpose of Fund	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
Mental Health in Schools	Ministry of Education and Child Care	Funding to support mental health and well-being in school communities	5,411	48,000	(41,780)	-	11,631
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	8,692	11,250	(3,619)	-	16,323
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	31,534	-	(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	40,953	174,000	(189,363)	-	25,590
Student and Family Affordability Fund	Ministry of Education and Child Care	One-time funding to increase food security for students and their families, and to support students, parents, and caregivers with affordability concerns	417,193	469,000	(251,354)	-	634,839

Fund Name	Source	Purpose of Fund	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
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	45,424	19,000	(48,617)	-	15,807
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	16,683	175,000	(183,501)	-	8,182
Feeding Futures School Food Program	Ministry of Education and Child Care	Funding to increase food security for students by expanding or creating school food programs	-	2,253,290	(1,948,421)	-	304,869
Health Career Grants	Ministry of Education and Child Care	Funding aimed to create and expand dual credit programs focused on health careers	-	55,000	(50,000)	-	5,000
Ledger School (Provincial Resource Program)	Ministry of Education and Child Care	Vancouver Island children and youth attending this in-patient hospital-based psychiatric service	5,820	422,820	(393,360)	(112)	35,168

Fund Name	Source	Purpose of Fund	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
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	751	993,150	(954,023)	-	39,878
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	138,512	47,438	(19,078)	-	166,872

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.

The District's Capital Operations are funded from Deferred Capital Revenue, which includes Bylaw Capital, Ministry of Education and Child Care Restricted Capital, Other Provincial Capital, Other Capital and other sources, including Local Capital, and Operating and Special Purpose Funds.

Deferred Capital Revenue – Bylaw Capital

Bylaw Capital are funds received from the Ministry for capital plans (including site acquisitions, Expansion Program, Replacement Program, Bus Acquisition Program, Seismic Mitigation Program, Building Envelope Program, School Enhancement Program, Carbon Neutral Capital Program, and Playground Equipment Program).

Deferred Capital Revenue – Ministry of Education and Child Care Restricted Capital

These funds are generated through accrued cost savings realized from completed capital projects, revenues from the sale of capital assets, and investment income earned on these funds. Available funds at June 30, 2024 to use towards Capital Assets is \$3.2 million, of which \$71 thousand is restricted for the Oak Bay High School heat pump repair.

Deferred Capital Revenue – Other Provincial Capital

Other Provincial Capital from the Ministry of Education and Child Care is funding received for the ChildCareBC New Spaces Fund. Other Provincial Capital from Other is funding received from other Ministries within the Province. In 2023-2024, the District received \$0.4 million in funding through the Ventilation Improvement Fund for Doncaster Elementary HVAC upgrades.

Deferred Capital Revenue – Other Capital

Other Capital is funding received from external parties. In the current year, the largest sources of funding received were for the Victoria High School and Spectrum Community School Artificial Turf fields.

Local Capital

Local Capital funds are generated by the District through revenues from the sale of capital assets, previous year's Operating surpluses which have been transferred to Local Capital with Board approval, and investment income earned on these funds. Available funds at June 30, 2024 to use towards Capital Assets is \$21 thousand. A Board commitment of \$0.5 million has been made for the Shoreline Middle School replacement project and \$4.1 million for the Cedar Hill Middle School Replacement project; therefore, funds from any future land sales must be used to support these commitments.

Operating and Special Purpose Funds

Tangible Capital Assets purchased from Operating and Special Purpose Funds are paid for using school or department funds. Examples include new classroom furniture and equipment, technology, portable moves, and facilities equipment. These purchases are moved from the Operating Fund on Schedule 2 to the Capital Fund on Schedule 4 where they are amortized.

Schedule of Capital Operations—Schedule 4

	2024 Budget	2024 Actual	2023 Actual	Actual to Budget	Actual to Prior Year
Revenues					
Ministry of Education and Child Care	\$2,500,000	\$3,672,368	\$3,024,892	\$1,172,368	\$647,476
Other Revenue	-	-	1,000,000	-	(1,000,000)
Investment Income	69,000	21,043	54,018	(47,957)	(32,975)
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000	-	-	(3,808,000)	-
Amortization of Deferred Capital Revenue	9,549,670	9,562,352	8,013,303	12,682	1,549,049
Total Revenue	15,926,670	13,255,763	12,092,213	(2,670,907)	1,163,550
Expenses					
Operations and Maintenance	2,500,000	3,672,368	3,092,078	1,172,368	580,290
Amortization of Tangible Capital Assets	13,375,941	15,534,825	11,850,853	2,158,884	3,683,972
Total Expenses	15,875,941	19,207,193	14,942,931	3,331,252	4,264,262
Capital Surplus (Deficit) for the year	50,729	(5,951,430)	(2,850,718)	(6,002,159)	(3,100,712)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,118,250	2,761,491	3,555,392	643,241	(793,901)
Tangible Capital Assets—Work in Progress	-	438,083	258,267	438,083	179,816
Total Net Transfers	2,118,250	3,199,574	3,813,659	1,081,324	(614,085)
Total Capital Surplus (Deficit) for the year	\$2,168,979	\$(2,751,856)	\$962,941	\$(4,920,835)	\$(3,714,797)

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 \$1.2 million higher than the annual budget and \$0.6 million higher than the prior year. In the current year, there were significant roofing projects including new roofing at Southpark Elementary.

Other Revenue

Other Revenue in the prior year included \$1.0 million from Pacifica Housing related to a quitclaim on land located at 498 Cecelia Road in favour of the City of Victoria.

Gain (Loss) on Disposal of Tangible Capital Assets

The Gain (Loss) on Disposal of Tangible Capital Assets of \$3.8 million in the annual budget relates to the District's portion of the proceeds on the sale of property located at 1765 Lansdowne Road to the Conseil Scolaire Francophone de la Colombie-Britannique. The sale will now occur after June 30, 2024.

Amortization of Deferred Capital Revenue

Deferred Capital Revenues (DCRs) are contributions received for the purchase of capital assets. As the assets are put into use, the DCRs are brought (recognized) into revenue over the assets' useful life (amortized). Amortization of Deferred Capital Revenue increased by \$1.5 million compared to the prior year as Victoria High School seismic project was complete and therefore some of the DCRs were recognized into revenue.

Amortization of Tangible Capital Assets

As assets are put into use, the capital expenditures are expensed over the assets useful life (amortized). Amortization is \$2.1 million higher than the annual budget as capital expenditures were higher than planned. Additionally, in the current year the District reviewed areas containing asbestos and revised the Asset Retirement Obligation estimate, which resulted to an increase of \$1.8 million in Amortization.

Net Transfers

Net Transfers increased by \$0.6 million compared to the annual budget and decreased by \$0.8 million compared to the prior year. The current year transfers included more furniture and equipment and computer hardware purchases by schools and departments than planned. Additionally, capital costs related to portables at Sundance-Bank Elementary and Vic West Elementary were incurred and were not initially included in the budget. The prior year transfers included a portion of the electric bus purchases and computer technology initially planned to be paid for from Local Capital but there were not enough funds to cover the costs, as the sale of a portion of land at Lansdowne Road to the Conseil Scolaire Francophone de la Colombie-Britannique was not finalized prior to June 30, 2023.

Major Capital Projects Funding Received in 2023-2024

Seismic Mitigation Program \$29.4 million

The following projects continued to receive funding in 2023-2024:

The District received \$18.8 million of the \$97.0 million in total funding provided by the Ministry for the Victoria High School seismic project. This project was completed in the current year, and students returned to classes in the updated school in April 2024.

The District received \$10.6 million of the \$45.3 million in total funding provided by the Ministry for the Cedar Hill Middle School Replacement.

School Enhancement Program \$1.0 million

The School Enhancement Program aims to help school districts extend the life of their facilities through a wide range of improvement projects. In 2023-2024, the District received \$1.0 million for South Park Roofing.

School Food Infrastructure Program \$0.2 million

In 2023-2024, the Ministry allocated funding to school districts to increase food security for students by expanding or creating school food programs. In conjunction with this funding, they allocated additional capital funds to help school districts improve food preparation areas. The District received \$0.2 million in 2023-2024 which was used to install new kitchens and food preparation areas district wide.

Carbon Neutral Capital Program \$0.9 million

The Carbon Neutral Capital Program provides specific funding to energy-efficient projects that lower school district' carbon emissions. In 2023-2024, the District received \$0.9 million for Reynolds High School and Doncaster Elementary HVAC Upgrades. Doncaster received an additional \$0.4 million from the federal government through the Ventilation Improvement Fund.

Annual Facility Grant \$3.3 million

The Annual Facility Grant is provided to boards of education to be used at their discretion to address repair and maintenance priorities at schools to ensure these facilities are safe and functioning well. The District received \$3.3 million in 2023-2024. Larger projects included district-wide security and metal shop upgrades, Esquimalt High School dust collector upgrade, Eagle View Elementary boiler upgrades, and various maintenance projects including energy replacements, roof repairs and painting.

ChildCareBC New Spaces Fund

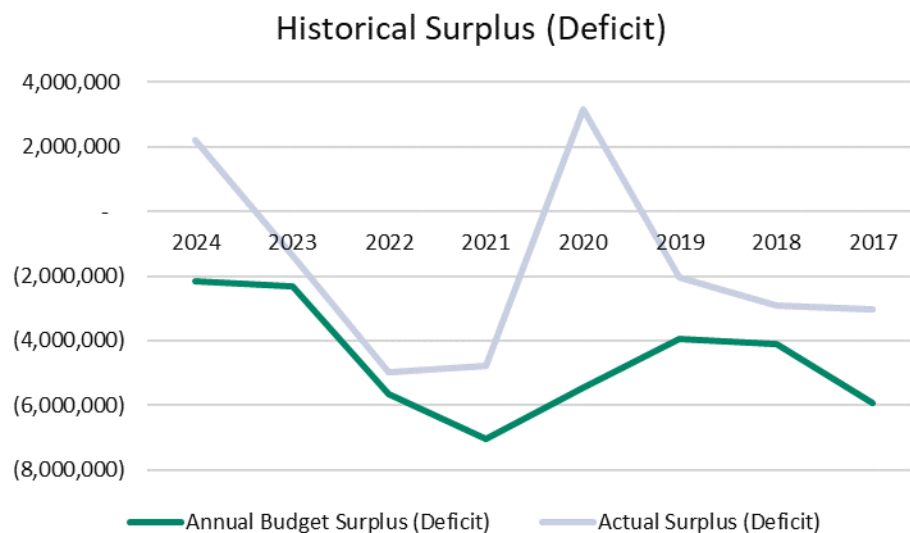
The ChildCareBC New Spaces Fund is aimed at creating new licensed child care spaces throughout BC, improving access to child care for families who want affordable, quality care. In 2023-2024, there were 16 child care centres in progress, with a budget totalling \$29.8 million. New spaces at View Royal Elementary and Eagle View Elementary opened during the year.

Future Financial Stability

There are several factors that could influence the District's financial situation during the 2024-2025 school year and beyond.

Structural Deficit

A structural deficit occurs when an organization's ongoing expenditures are continually greater than its revenues. Per the chart below, the District has been able to find savings each year to put towards the structural deficit.



To address the structural deficit, the District must make structural changes to the annual budget.

Some factors contributing to the school district's structural deficit are:

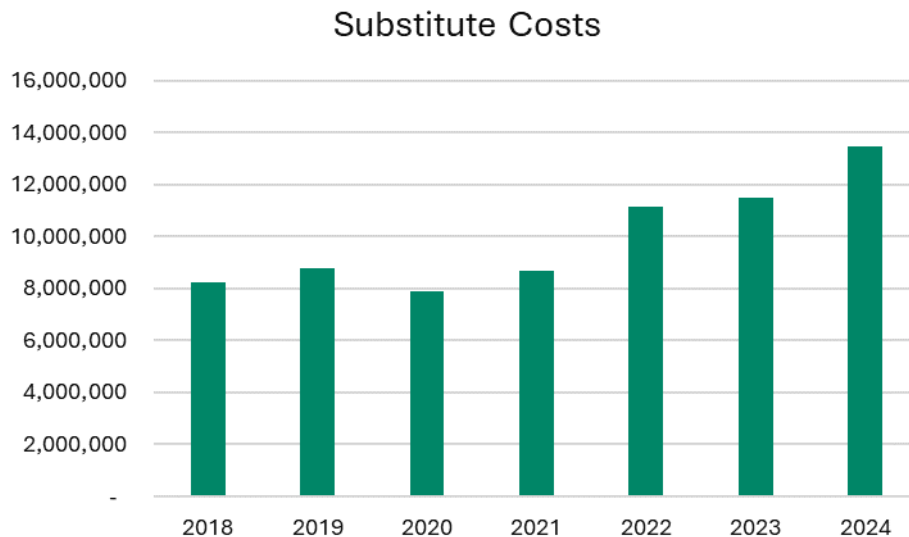
- Non-enrolling staffing levels higher than what is required in the collective agreement
- Continued use of surplus to balance the budget
- Unfunded inflationary cost pressures
- Unfunded costs related to the restored class size and composition language
- Increasing replacement costs for staff absences and unfunded Employer Standards Act paid sick leave
- Inadequate funding for Special Purpose Funds, including CommunityLINK, StrongStart and Mental Health

Inflation and Cost Pressures

Inflationary pressures continue to increase the cost of services and supplies, while funding from the Ministry does not account for inflationary costs. As this trend continues, the District may need to adjust service or program levels accordingly.

Recruitment, Retention and Absences

The District ended in a surplus position mainly due to the inability to hire and retain employees. The challenge of hiring and retaining employees leads to increased workload for existing employees, resulting in burnout, decreased morale and further attrition. Moreover, the lack of retention impacts succession planning. This becomes challenging to identify and develop future leaders within the District. The District will have to identify ways of attracting and retaining its employees.



Over the past four years, substitute costs have grown as a result of increased employee absences. This trend has been experienced across the Province and is expected to continue, which will put additional pressure on the District to find other budget savings.

Aging Infrastructure

The District currently has over 3.1 million square feet (287,000 square meters) of space, with the average age of facilities being well over 62 years old compared to a Provincial average of 43 years. The overall Facility Condition Index for all of the District's facilities is 0.402, which reflects a critical rating. This means that the buildings are generally at the end of their lives, with consistent issues with the building envelopes, major building systems likely to fail and deferred maintenance at unacceptable levels. The current estimate of deferred maintenance based on Ministry data is \$291 million.

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.

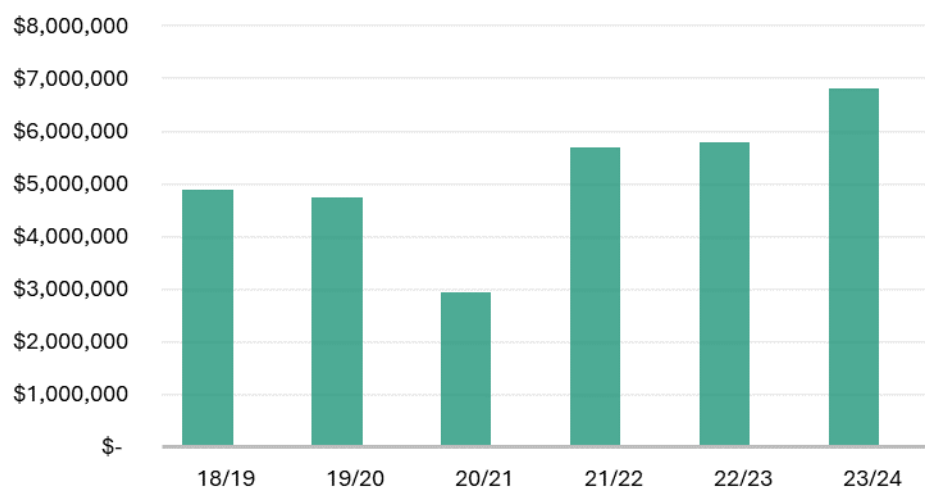
Cyber Security

An increasing number of organizations, including school districts, are experiencing cyber security incidents. A successful cyber security attack can cause downtime, privacy breaches and money loss.

International Education

International Education is a significant contributor to the District's overall financial status. In 2023-2024, the program provided the District with an additional \$6.8 million to support the overall school district, in addition to providing schools with 53.5 teacher FTE and \$0.5 million in grants. Projected demographics within schools, availability of home stay families and lingering impacts of the COVID-19 pandemic all impact the future of this program.

International Education Financial Contribution



Unrestricted Operating Surplus (Contingency)

The District currently holds an unrestricted operating surplus (contingency) of \$1.0 million. 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 expenses, which is minimum of \$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.

Office of the Secretary-Treasurer

Katrina Stride – Secretary-Treasurer

TO: Audit Sub-Committee

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 10, 2024

RE: **Schedules as Required by the Financial Information Act
for the Period July 1, 2023 to June 30, 2024**

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, 2024:

- 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, 2023 to June 30, 2024; 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, 2023 to June 30, 2024

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024**

**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, 2024

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)

Deb Whitten
Superintendent of Schools
September 24, 2024

Katrina Stride
Secretary-Treasurer
September 24, 2024

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024**

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, 2024**

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, 2024

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	\$27,195.49	\$110.76
CARMICHAEL, ANGELA	TRUSTEE	\$27,195.49	\$67.35
DAVID, THELMA	TRUSTEE	\$27,195.49	\$67.35
DUNCAN, NICOLE B.C.	TRUSTEE, CHAIR	\$30,195.49	\$3,722.06
GAGNON, DEREK	TRUSTEE	\$27,195.49	\$110.76
KWAN, KARIN	TRUSTEE, VICE CHAIR	\$28,695.49	\$3,776.73
MAHBOBI, EMILY	TRUSTEE	\$27,195.49	\$110.76
MCNALLY, DIANE	TRUSTEE	\$27,195.49	\$67.35
PAYNTER, ROB	TRUSTEE	\$27,195.49	\$86.29
TOTAL, ELECTED OFFICIALS		\$249,259.41	\$8,119.41

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

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

NAME	POSITION	REMUNERATION	EXPENSES
ABBOTT, ANDREW	TEACHER	\$106,205.79	\$0.00
ABBOTT, HANNAH	TEACHER	\$78,765.33	\$0.00
ABRAMI, JESSICA	TEACHER	\$93,353.22	\$0.00
ADAMS, BARBARA	TEACHER	\$87,177.17	\$0.00
ADAMS, DANA	TEACHER	\$108,746.50	\$0.00
ADAMS, JARED	VICE PRINCIPAL	\$133,636.37	\$746.56
ADAMS, MIKE	TEACHER	\$110,390.21	\$55.95
ADAMS, TANYA	TEACHER	\$99,031.36	\$117.39
ADAMSCHEK, DARLENE	TEACHER	\$100,160.50	\$0.00
ADAMSON, JENNIFER	VICE PRINCIPAL	\$118,818.21	\$588.40
AERTS, THOMAS	ASSOCIATE SUPERINTENDENT	\$194,848.71	\$12,338.10
AIKEN, PAISLEY	TEACHER	\$75,324.98	\$0.00
ALBACH, ASHLEIGH	TEACHER	\$110,698.75	\$29.09
ALBISTON, CAROLINE	TEACHER	\$98,917.82	\$0.00
ALEXANDER, BONNIE	TEACHER	\$92,370.02	\$2,051.59
ALEXANDER, JEANETTE	ALLIED SPECIALIST	\$107,548.52	\$2,620.16
ALEXANDER, SCOTT	TEACHER	\$110,390.23	\$312.35
ALEXANDER, SHARI	TEACHER	\$98,997.44	\$0.00
ALLEN, RYAN	TEACHER	\$100,880.76	\$161.00
ALLEN, STEVE	PLUMBER WITH 'A' TICKET	\$88,129.08	\$188.99
ALLISON, KAEHLEN	TEACHER	\$89,362.65	\$55.95
ALLOWAY, ESTHER	TEACHER	\$99,020.49	\$276.41
ALLSOPP, JONATHON	TEACHER	\$100,331.36	\$200.00
ALPERT, SARAH	TEACHER	\$78,260.69	\$0.00
ALVAREZ, LOUISE	TEACHER	\$99,013.98	\$0.00
ALVERNAZ, CIDALIA	TEACHER	\$106,240.24	\$0.00
AMMON, ROBERT	TEACHER	\$87,057.65	\$50.90
ANDERSON, ALLEN	TEACHER	\$89,271.22	\$55.95
ANDERSON, BRIAN	TEACHER	\$81,561.98	\$0.00
ANDERSON, KELSEY	TEACHER	\$108,882.59	\$0.00
ANDERSON, MARCIA	TEACHER	\$88,018.90	\$0.00
ANDERSON, MEGHAN	TEACHER	\$86,406.89	\$0.00
ANDERSON, RUSSELL	TEACHER	\$106,624.70	\$217.74
ANDRES, KRISTINA	TEACHER	\$91,493.66	\$0.00
ANDREWS, ANASTASIA	TEACHER	\$108,843.79	\$40.99
ANDREWS, KENNETH	PRINCIPAL	\$156,744.74	\$1,416.87
ANTL-SHRIEVES, ERIKA	TEACHER	\$98,098.06	\$0.00
ARARAT OSPINA, HARVEY	SYSTEMS ANALYST	\$78,198.14	\$1,079.81
ARGUE, ALEXANDER	TEACHER	\$86,529.97	\$0.00
ARIS, BRANDON	TEACHER	\$110,251.00	\$0.00
ARNOTT, DAN	TEACHER	\$99,096.42	\$0.00
ASHURST, DAVID	TEACHER	\$108,746.52	\$0.00
ASKEW, COURTNEY	HUMAN RESOURCE ADVISOR	\$104,750.39	\$0.00
ASTON, JENNIFER	ALLIED SPECIALIST	\$88,512.94	\$441.71
ATCHISON, DEBORA	TEACHER	\$96,517.97	\$19.75
ATHERTON, KYMBERLY	TEACHER	\$90,585.54	\$0.00
ATKINSON, PETER	TEACHER	\$95,528.08	\$0.00
ATTERBURY, JOHN	TEACHER	\$98,997.41	\$293.73
AU, TIFFANY	TEACHER	\$81,098.43	\$0.00
AUGER, DAVID	DRYWALL FINISHER	\$77,252.51	\$0.00
AUNE, COURTNEY	TEACHER	\$105,130.09	\$0.00
AYLWARD, TRAVIS	TEACHER	\$110,408.74	\$579.35
AYNSLEY, OLIVIA	TEACHER	\$96,262.64	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
AZZONI, CELESTINA	TEACHER	\$106,208.08	\$0.00
BADDELEY, GILLIAN	TEACHER	\$98,997.37	\$0.00
BAGGOTT, MARK	MANAGER, BUILDING OPERATIONS	\$117,877.46	\$3,285.72
BAILEY, DANA	TEACHER	\$108,855.38	\$0.00
BAKER, DARRYL	MECHANICAL FOREPERSON	\$86,017.55	\$176.48
BAKER, GARY	TEACHER	\$111,018.47	\$418.00
BAKER, KATE	TEACHER	\$99,137.77	\$189.29
BALDWIN, CAROLINE	TEACHER	\$108,809.92	\$0.00
BALL, CHRISTOPHER	TEACHER	\$108,837.49	\$914.00
BALLANTYNE, AMEE	TEACHER	\$82,060.34	\$0.00
BALLARD, CORRIE	TEACHER	\$106,218.04	\$0.00
BARBER, DANA	TEACHER	\$108,742.08	\$0.00
BARBER, JENNIFER	TEACHER	\$107,391.41	\$624.48
BARKER, KYE	TEACHER	\$82,768.07	\$0.00
BARKS, JOSHUA	ACTING DISTRICT PRINCIPAL, INFORMATION TECHNOLOGY	\$137,835.82	\$3,967.07
BARMBY, GREGORY	TEACHER	\$99,611.13	\$215.00
BARR, DOUGLAS	INDUSTRIAL ED MACHINE FITTER	\$77,949.83	\$227.84
BARRY, CHAVON	TEACHER	\$82,634.77	\$0.00
BARTLETT, JENNIFER	VICE PRINCIPAL	\$140,791.44	\$654.59
BARWIN, ALAN	TEACHER	\$110,665.26	\$0.00
BARWIN, LAURA	TEACHER	\$88,942.75	\$0.00
BATES-SMITH, MARNI	TEACHER	\$84,467.63	\$0.00
BAUR, TIFFANY	TEACHER	\$98,843.95	\$0.00
BEATTIE, JORDANA	VICE PRINCIPAL	\$128,616.77	\$58.67
BEATTY, RACHELLE	TEACHER	\$105,984.26	\$0.00
BECKNER, PAULINE	TEACHER	\$105,456.07	\$0.00
BEDARD, KIMBERLEY	TEACHER	\$89,950.43	\$0.00
BEIERMEISTER, HEATHER	TEACHER	\$106,217.62	\$0.00
BEISCHER, ANDREW	TEACHER	\$82,147.85	\$0.00
BELANGER, ELIZABETH	TEACHER	\$108,855.42	\$0.00
BELANGER, SOPHIE	TEACHER	\$93,679.67	\$0.00
BELL, HELEN	ALLIED SPECIALIST	\$77,280.15	\$1,320.71
BELL, MAI	TEACHER	\$108,728.39	\$35.15
BELLAGENTE, TANYA	MANAGER, LABOUR RELATIONS	\$100,415.83	\$1,849.66
BELVEDERE, KYLA	TEACHER	\$108,864.49	\$0.00
BENDER, SUSANNA	TEACHER	\$108,746.57	\$0.00
BENNETT, WILLO	TEACHER	\$99,113.11	\$117.39
BENTHAM, CAMELLIA	TEACHER	\$108,379.97	\$1,036.37
BENTON, DANIELLE	TEACHER	\$85,531.79	\$0.00
BERGERON, TODD	TEACHER	\$106,324.39	\$0.00
BERRY, JONATHAN	TEACHER	\$109,577.13	\$0.00
BIDNEY, BRUCE	PRINCIPAL	\$160,495.10	\$313.62
BIGAM, ABIGAIL	TEACHER	\$108,730.91	\$0.00
BILLINGS, DANIELLE	TEACHER	\$106,306.44	\$0.00
BINSTEAD, YRA	TEACHER	\$76,409.10	\$0.00
BIRD, MAGGIE	TEACHER	\$108,850.09	\$0.00
BIRKBECK, SHAWN	CARPENTER	\$77,570.45	\$0.00
BJORK, AMANDA	TEACHER	\$100,322.85	\$214.55
BJORNSON, DANA	TEACHER	\$95,341.60	\$227.39
BLACK, CERI	TEACHER	\$99,539.68	\$0.00
BLACK, GABRIEL	TEACHER	\$96,625.90	\$0.00
BLAIR, ANDREA	TEACHER	\$105,220.05	\$55.65
BLAZKOW, BREENA	TEACHER	\$104,731.49	\$0.00
BLECIC, KEVIN	TEACHER	\$110,930.82	\$3,450.63
BLOUIN, LORI	TEACHER	\$106,091.24	\$0.00
BOLDT, COLIN	TEACHER	\$106,297.98	\$0.00
BOLTON, SARAH	TEACHER	\$87,863.18	\$0.00
BOND, ANDREW	TEACHER	\$103,285.64	\$0.00
BONSOR KURKI, SARAH	TEACHER	\$101,116.45	\$0.00
BOORMAN, COLIN	TEACHER	\$83,939.52	\$0.00
BORICH, PAUL	TEACHER	\$90,759.23	\$134.55
BOTTINEAU, MONIQUE	TEACHER	\$106,200.20	\$250.00
BOUCHER, JOHANNE	TEACHER	\$89,271.19	\$0.00
BOULDING, SHAWN	PRINCIPAL	\$160,495.10	\$2,891.60
BOULTON, ANGUS	ELECTRICIAN	\$79,069.48	\$696.25
BOULTON, MARY	TEACHER	\$98,115.11	\$40.00
BOULTON, MATTHEW	TEACHER	\$96,716.96	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
BOWDEN, ROBYN	MANAGER HUMAN RESOURCES	\$111,545.91	\$0.00
BOWEN, ALEXANDER	TEACHER	\$103,302.73	\$0.00
BOWYER-SMYTH, SHARON	TEACHER	\$110,046.21	\$0.00
BRACH RICHEY, LAUREL	TEACHER	\$85,871.49	\$0.00
BRADBURY, CHARLENE	ALLIED SPECIALIST	\$86,053.83	\$1,369.94
BRADLEY, BRIAN	TEACHER	\$100,804.04	\$0.00
BRADSHAW, TIM	TEACHER	\$99,089.18	\$0.00
BRAID-SKOLSKI, HILARY	PRINCIPAL	\$144,178.49	\$2,648.39
BRAIN, TANI	TEACHER	\$108,837.39	\$0.00
BRAME, LELAND	PLUMBER	\$75,449.83	\$410.00
BRATZER, COLLEEN	TEACHER	\$98,709.36	\$0.00
BRAUN, GILLIAN	PRINCIPAL	\$156,415.59	\$3,779.48
BREMAUD, FREDERIC	TEACHER	\$108,887.87	\$0.00
BRERETON, KRISTINA	TEACHER	\$106,324.16	\$0.00
BRETHERTON, SARAH	TEACHER	\$107,344.94	\$0.00
BRIGIDEAR, KARIAN	VICE PRINCIPAL	\$134,784.49	\$149.29
BRISBANE, LISA	TEACHER	\$96,477.18	\$0.00
BROOKE, STEPHANIE	TEACHER	\$95,106.83	\$0.00
BROOKE, HOLLY	TEACHER	\$92,277.54	\$0.00
BROOKES, KIERSTEN	TEACHER	\$108,746.49	\$0.00
BROUSSEAU, MICHAEL	ROOFER	\$79,544.17	\$125.00
BROWN, HEATHER	VICE-PRINCIPAL	\$140,791.47	\$75.10
BROWN, MARK	TEACHER	\$89,106.97	\$348.82
BROWN, RHIANNA	TEACHER	\$108,728.96	\$0.00
BROWNRIDGE, TOBAN	TEACHER	\$81,284.13	\$0.00
BRYAN, GARY	TEACHER	\$106,217.96	\$200.00
BRYANT, JOEL	ELECTRONICS TECHNICIAN	\$79,465.86	\$0.00
BUCHAN, JAMES	TEACHER	\$106,819.01	\$0.00
BUCHANAN, TODD	TEACHER	\$107,631.18	\$0.00
BUCHMANN, NATALIE	TEACHER	\$98,506.46	\$0.00
BUCKHAM, TANYA	TEACHER	\$87,016.35	\$0.00
BUCKINGHAM, ELISHA	TEACHER	\$99,112.72	\$0.00
BUCKINGHAM, TRENT	TEACHER	\$108,855.28	\$0.00
BUCKLER, SARAH	TEACHER	\$90,972.05	\$0.00
BUDDA, GERALD	TEACHER	\$99,003.63	\$0.00
BUKOWSKI, DESIREE	TEACHER	\$91,245.17	\$0.00
BULLARD, TIMON	TEACHER	\$108,728.45	\$0.00
BUNDON, JESSE	TEACHER	\$108,855.54	\$0.00
BURGERS, SIMON	PRINCIPAL	\$152,336.33	\$35.16
BURKE, JENNIFER	GROUNDS SUB-FOREPERSON SOFT	\$80,918.48	\$55.55
BURLESON, WENDY	TEACHER	\$108,304.04	\$0.00
BURREN, JAMES	TEACHER	\$96,108.06	\$0.00
BUSBY, MAURA	TEACHER	\$108,837.39	\$0.00
BUSCH, KEVIN	TEACHER	\$99,014.05	\$0.00
BUSH, IAN	TEACHER	\$105,673.93	\$0.00
BUSHELL, ELLY	TEACHER	\$106,621.94	\$0.00
BUTCHER, DOMINIC	TEACHER	\$107,604.84	\$1,007.58
BYER, PATRICIA	TEACHER	\$99,119.09	\$0.00
CAIN, SHADRICK	TEACHER	\$110,522.69	\$55.95
CAIRNS, STUART	TEACHER	\$92,669.57	\$50.00
CALDER, CLAIRE	TEACHER	\$96,163.36	\$0.00
CALDWELL, HAROLD	DEPUTY SUPERINTENDENT	\$209,323.72	\$11,004.65
CALESTAGNE-MORELLI, ALISON	TEACHER	\$108,019.33	\$0.00
CAMERON, CARRIE	TEACHER	\$108,855.45	\$0.00
CAMERON, JULIANNE	TEACHER	\$108,746.52	\$0.00
CAMPBELL, CHERYL	TEACHER	\$96,245.22	\$0.00
CAMPBELL, GRAHAM	TEACHER	\$108,728.61	\$0.00
CAMPBELL, JESSICA	TEACHER	\$100,602.43	\$0.00
CAMPBELL, JULIE	TEACHER	\$99,071.92	\$0.00
CAMPBELL, LAURIE	TEACHER	\$108,746.27	\$0.00
CAMPBELL, PAMELA	TEACHER	\$97,985.38	\$0.00
CANTY, ANDREW	DIRECTOR, INFORMATION TECHNOLOGY	\$123,743.09	\$2,834.50
CAPELLI, GIULIA	TEACHER	\$108,064.93	\$0.00
CARLSON, BRADLEY	TEACHER	\$96,259.07	\$79.26
CARLSON, CYTHERA	COORDINATOR, PROGRAMS & PROMOTIONS INTERNATIONAL EDUCATION	\$89,101.04	\$3,956.08
CARMICHAEL, ALLAN	TEACHER	\$110,489.40	\$80.00
CARRADINE, BRENNIA	TEACHER	\$75,715.89	\$117.39

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024**

**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
CARSON, JEFFREY	TEACHER	\$98,400.83	\$0.00
CARTER, LEESA	TEACHER	\$100,778.09	\$0.00
CASO-ROHLAND, DEBRA	TEACHER	\$98,002.31	\$225.00
CASTELLANOS, NICOLE	TEACHER	\$108,729.23	\$0.00
CATHCART, JOCELYN	TEACHER	\$76,739.89	\$0.00
CECH, GINA	TEACHER	\$99,013.79	\$0.00
CELLI, FRANCO	TEACHER	\$84,482.34	\$0.00
CHALUPNIK, PETRA-ANN	TEACHER	\$108,839.07	\$0.00
CHAN, AMANDA	VICE PRINCIPAL	\$140,791.43	\$322.17
CHAN, ATHENA	TEACHER	\$93,206.71	\$0.00
CHAPCO, STEPHEN	TEACHER	\$75,036.78	\$0.00
CHAPMAN, LAUREN	TEACHER	\$89,091.32	\$0.00
CHASE, CHRISTINA	VICE PRINCIPAL	\$128,826.24	\$828.45
CHAVEZ, RHINA	TEACHER	\$88,779.53	\$0.00
CHELL, LARA	TEACHER	\$89,293.75	\$0.00
CHENG, MELISSA	TEACHER	\$75,014.52	\$0.00
CHERRY, JOHANN	ACTING VICE PRINCIPAL	\$108,518.16	\$378.00
CHESTER, WREN	TEACHER	\$79,228.64	\$0.00
CHEWPOY, MICHAEL	TEACHER	\$99,096.43	\$9.00
CHILD, JANICE	TEACHER	\$106,221.98	\$0.00
CHIU, CHI	PRINCIPAL	\$80,204.08	\$0.00
CHONG, COLLEEN	TEACHER	\$97,573.25	\$0.00
CHOW, ELIZABETH	TEACHER	\$75,228.44	\$116.05
CHRETIEN, DIANNE	VICE PRINCIPAL	\$133,636.37	\$1,379.98
CHRISTENSEN, SUSANNE	TEACHER	\$82,515.73	\$8,903.10
CHRISTIANSON, JULIA	TEACHER	\$89,219.14	\$0.00
CHRISTIE, MATTHEW	TEACHER	\$100,012.76	\$86.02
CHRISTOFF, DINA	TEACHER	\$95,500.94	\$19.75
CHRISTOFF, PATRICK	TEACHER	\$108,746.41	\$0.00
CHRISTOFF, SOPHIA	TEACHER	\$108,934.00	\$10.00
CHRISTY, NORAH-DAWN	TEACHER	\$112,871.15	\$0.00
CICCONI, TERESA	TEACHER	\$110,432.49	\$361.50
CIMON, MIMI	TEACHER	\$108,728.39	\$0.00
CLAGUE, SHANDI	MANAGER, HOMESTAY INTERNATIONAL EDUCATION	\$97,857.37	\$5,397.10
CLANCY, FIDELMA	TEACHER	\$108,833.64	\$0.00
CLARK, ALAN	TEACHER	\$108,855.09	\$0.00
CLARK, CAROLINE	TEACHER	\$92,202.20	\$0.00
CLARK, KEVIN	TEACHER	\$108,855.53	\$0.00
CLARK, PAUL	CARPENTER FOREPERSON	\$105,306.01	\$0.00
CLARK, ROBERT	MANAGER, HEALTH & SAFETY	\$125,776.78	\$1,196.52
CLARKE, CHRISTOPHER	TEACHER	\$83,188.59	\$0.00
CLAUSEN, AMY	TEACHER	\$87,796.55	\$126.68
CLEMENS, GORDON	TEACHER	\$106,325.19	\$0.00
CLIFFORD, GEOFFREY	TEACHER	\$90,467.32	\$0.00
CLIFFORD, KAITLYN	TEACHER	\$75,788.30	\$0.00
CLIFFORD, LEAH	TEACHER	\$98,893.26	\$0.00
COLBORNE, JAMES	PAINTER	\$77,523.98	\$150.00
COLEMAN, DANIELLE	TEACHER	\$108,111.81	\$0.00
COLEMAN, DEANNA	TEACHER	\$89,789.10	\$0.00
COLLIE, LAURA	TEACHER	\$108,864.83	\$0.00
COLLINS, AMY	TEACHER	\$91,440.78	\$0.00
COMER, DARREN	TEACHER	\$86,486.14	\$0.00
COMPANION, DARREN	TEACHER	\$84,772.24	\$0.00
CONDIE, RICHEL	TEACHER	\$106,217.83	\$91.75
CONKIN, SARA	TEACHER	\$109,306.64	\$0.00
CONROD, TODD	ELECTRICIAN	\$79,874.03	\$755.51
COONS, BRETON	TEACHER	\$108,864.39	\$116.05
COPP, ANNA	TEACHER	\$99,013.76	\$0.00
COPP, AUBREY	ALLIED SPECIALIST	\$82,549.36	\$1,029.06
CORMIER, JASON	TEACHER	\$99,296.86	\$0.00
COTTIER, SUSAN	TEACHER	\$108,769.39	\$0.00
COUTTS, ANGELA	TEACHER	\$77,059.74	\$0.00
COUTURE, MICHELLE	TEACHER	\$110,631.64	\$34.40
COX, JENNIFER	VICE PRINCIPAL	\$133,636.39	\$561.88
CRAIGIE, REBECCA	TEACHER	\$92,277.74	\$382.51
CRAWFORD, ROBERT	TEACHER	\$99,014.32	\$0.00
CREESE, JACQUELINE	TEACHER	\$80,448.92	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
CREIGHTON, KAYLA	TEACHER	\$84,678.39	\$0.00
CRISP, SARAH	TEACHER	\$91,858.66	\$0.00
CRISTANTE, KOLETTE	TEACHER	\$106,297.53	\$5,872.11
CRISTANTE, LINDSAY	TEACHER	\$95,088.12	\$0.00
CRISTINI, ROBYN	TEACHER	\$101,492.50	\$0.00
CRLJENKOVIC, CHRISTINA	TEACHER	\$100,779.95	\$8.00
CROTEAU, MICHAEL	GROUNDWORK SUB-FOREPERSON SOFT	\$80,995.42	\$305.55
CRUICKSHANK, SEAN	ELECTRICIAN	\$79,403.86	\$297.80
CRUST, LYNN	TEACHER	\$106,218.44	\$0.00
CRYSTAL, TRACEY	TEACHER	\$108,855.45	\$228.55
CULLEN, AUDRA	TEACHER	\$106,217.93	\$0.00
CUMMINS, JULISA	TEACHER	\$86,169.19	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$110,519.19	\$0.00
CUNNINGHAM, MORA	MANAGER, CAPITAL PLANNING & IMPLEMENTATION	\$108,098.35	\$150.00
CZAR, JACQUELINE	TEACHER	\$106,356.35	\$0.00
DAGG, JODI	TEACHER	\$108,827.97	\$0.00
DAHL, CHRIS	TEACHER	\$93,187.36	\$0.00
DALLA RIVA, MELANIE	TEACHER	\$84,414.93	\$0.00
DALLA RIVA, NICHOLAS	TEACHER	\$90,755.55	\$50.00
DALY, CHRIS	SYSTEMS ANALYST	\$75,059.35	\$0.00
DANIELLS, PATRICIA	TEACHER	\$112,191.26	\$124.80
DANIELS, JESSE	PAINTER	\$76,154.57	\$89.24
DANN, GABRIELLE	TEACHER	\$105,720.26	\$0.00
DANN, KATHLEEN	VICE PRINCIPAL	\$101,335.90	\$0.00
DARLING, CAROLYNE	TEACHER	\$93,350.34	\$0.00
DARLING, MICHELLE	TEACHER	\$89,409.06	\$0.00
DAUM, AMANDA	TEACHER	\$94,430.27	\$0.00
DAVIDOV, LATCHEZAR	TEACHER	\$108,746.61	\$308.20
DAVIDSON, DAVID	ALLIED SPECIALIST	\$107,549.97	\$3,038.17
DAVIDSON, GILLIAN	TEACHER	\$103,062.07	\$0.00
DAVIS, DOUGLAS	TEACHER	\$99,014.25	\$0.00
DAVIS, JADEEN	TEACHER	\$79,637.60	\$0.00
DAVIS, JEFFREY	DIRECTOR, INTERNATIONAL EDUCATION	\$167,732.43	\$60,128.67
DAVIS, LESLIE	TEACHER	\$109,055.36	\$0.00
DAVIS, NADINE	TEACHER	\$108,882.34	\$0.00
DAY, SPENCER	TEACHER	\$99,021.91	\$0.00
DE FRIAS RUTLEY, TANYA	TEACHER	\$97,196.12	\$0.00
DE GOEDE, ANDREA	ALLIED SPECIALIST	\$79,152.92	\$2,414.92
DE LA SALLE, LAURA	TEACHER	\$78,637.18	\$0.00
DE MEDEIROS, ALEXANDER	TEACHER	\$109,251.50	\$794.83
DE VRIES, STEVEN	TEACHER	\$108,867.04	\$18.15
DEAN, JUSTIN	TEACHER	\$97,629.33	\$0.00
DEBLOIS, SARAH	TEACHER	\$108,858.46	\$0.00
DEEGAN, LISA	TEACHER	\$99,015.75	\$0.00
DELEEUW, MARK	TEACHER	\$97,374.95	\$0.00
DELHOMME, DIMITRI	TEACHER	\$83,235.18	\$0.00
DENHOLM, ISAAC	NETWORK SYSTEMS COORDINATOR	\$80,968.30	\$162.56
DENNISON, KATHERINE	TEACHER	\$81,485.76	\$116.05
DERBITSKY, ANDREW	TEACHER	\$78,329.24	\$0.00
DERRICK, ALLISON	TEACHER	\$85,184.05	\$0.00
DHALIWAL, NIVTEJ	TEACHER	\$108,855.57	\$0.00
DI BIASE, JEANETTE	TEACHER	\$108,746.17	\$392.00
DI CICCIO, JOHN	TEACHER	\$98,997.42	\$0.00
DI MENNA, NICOLE	TEACHER	\$84,479.27	\$0.00
DICKSON, CHRIS	TEACHER	\$110,437.46	\$0.00
DIEMERT RIVERA, RENEE	TEACHER	\$108,855.13	\$1,308.15
DIFELICE, LINDA	TEACHER	\$102,348.69	\$0.00
DIGESO, CANDICE	TEACHER	\$104,631.14	\$0.00
DILASSER, LOUISE	TEACHER	\$99,122.06	\$0.00
DIVOKY, PILAR	SENIOR MANAGER, MARKETING INTERNATIONAL EDUCATION	\$121,220.99	\$17,648.41
DIXON, MICHELLE	TEACHER	\$106,217.69	\$0.00
DODDS, KELLY	VICE PRINCIPAL	\$109,001.19	\$0.00
DONLEVY, LEAH	TEACHER	\$96,044.85	\$0.00
DORAIS, AMELIA	TEACHER	\$80,395.34	\$0.00
DORION, CHARLOTTE	TEACHER	\$108,814.57	\$0.00
DORION, KIRK	TEACHER	\$93,602.46	\$0.00
DORMAN, COURTNEY	ALLIED SPECIALIST	\$85,935.19	\$1,570.69

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
DOYLE, DWAYNE	PRINCIPAL	\$152,495.07	\$2,999.50
DRESLER, RANDIE	TEACHER	\$81,828.55	\$0.00
DROUIN, BREANNE	TEACHER	\$89,930.14	\$0.00
DUERDEN, DANIEL	TEACHER	\$81,002.72	\$0.00
DUGGAN, CLARKE	TEACHER	\$100,012.74	\$45.00
DUNN, SHANNON	TEACHER	\$88,316.62	\$0.00
DUNSTAN, DUANE	TEACHER	\$108,298.66	\$0.00
DURRANCE, DEBBIE	TEACHER	\$108,745.95	\$0.00
DUYNDAM, JEFFREY	PRINCIPAL	\$152,924.71	\$0.00
DUYNDAM, JESSA	TEACHER	\$108,882.37	\$0.00
DWYER, MITCHELL	TEACHER	\$91,526.04	\$149.55
DYCK, HEIDI	TEACHER	\$108,750.66	\$20.00
EBRAHIM, SHAMEEM	TEACHER	\$101,063.39	\$0.00
EBY, CAROL	TEACHER	\$99,076.82	\$0.00
EDGLEY, LEAH	TEACHER	\$106,206.78	\$0.00
EGGERT, PETRA	PRINCIPAL	\$150,819.70	\$0.00
EHRKAMP, ALIZA	TEACHER	\$106,893.43	\$0.00
ELFORD, SARAH	VICE PRINCIPAL	\$137,861.99	\$697.42
ELLIOT, MAYLYN	VICE PRINCIPAL	\$128,458.86	\$275.01
ELLIOTT, KORRY	TEACHER	\$108,529.16	\$0.00
ELLIOTT, LYNN	TEACHER	\$96,610.75	\$0.00
ELLIS, SAMANTHA	TEACHER	\$76,076.68	\$0.00
ELLISON, PETER	TEACHER	\$99,484.40	\$0.00
ELSDON, JOSHUA	TEACHER	\$109,427.02	\$0.00
EMERSON, DAVID	ASSISTANT MANAGER BUILDING OPERATIONS	\$101,246.27	\$471.85
EMERSON, TERRY	PAINTER	\$76,198.01	\$25.00
EMES, MARNIE	TEACHER	\$106,325.45	\$0.00
ENGELBRECHT, EDITH	TEACHER	\$106,200.18	\$0.00
EPP, GILLIAN	TEACHER	\$101,491.34	\$0.00
ERICKSON, CAROLINE	TEACHER	\$106,204.77	\$50.90
ESCAMILLA-DUARTE, CARLOS	TEACHER	\$78,406.14	\$0.00
ESSELINK, TAMARA	TEACHER	\$76,477.08	\$0.00
EVANCIO, LAURISSA	TEACHER	\$107,180.80	\$2,707.12
EWALD, HELENA	TEACHER	\$108,837.39	\$0.00
FAHR, JENNIFER	PRINCIPAL	\$143,351.17	\$150.00
FALLAN, KAREN	VICE PRINCIPAL	\$116,558.23	\$367.58
FAST, RICHARD	TEACHER	\$108,746.52	\$891.00
FAWCETT, INGRID	PRINCIPAL	\$152,336.36	\$4,488.58
FEHR, VANESSA	TEACHER	\$88,110.00	\$0.00
FELLMAN, JULIA	VICE PRINCIPAL	\$100,037.32	\$0.00
FENTON, EMMA	TEACHER	\$75,586.34	\$0.00
FERGUSON, BRUCE	TEACHER	\$108,727.44	\$100.00
FERRARELLI, DOMENIC	PROJECT MANAGER FACILITIES	\$100,208.32	\$349.11
FERREIRA, PHILIP	TEACHER	\$108,861.07	\$86.44
FERRIS, LINDSAY	TEACHER	\$76,416.75	\$0.00
FINLAYSON, ERIN	TEACHER	\$108,746.73	\$0.00
FISCHBACH, SHELLEY	TEACHER	\$106,297.94	\$0.00
FISCHER, ERIC	MANAGER, TRANSPORTATION & FLEET OPERATIONS	\$121,185.34	\$807.33
FISHER, JENNIFER	TEACHER	\$76,205.27	\$13.00
FLAGG, JULIA	TEACHER	\$85,199.33	\$19.75
FLASH, JONATHON	TEACHER	\$85,698.97	\$0.00
FLATER, ALANA	TEACHER	\$95,718.00	\$0.00
FOGELKLOU, TONY	TEACHER	\$111,018.61	\$225.00
FOLK, RAYMUND	IT TEAM LEADER	\$76,717.81	\$0.00
FORAND, LUKE	TEACHER	\$91,911.20	\$50.00
FORSBERG, RAY	TEACHER	\$99,012.70	\$0.00
FORSHAW, NICOLE	TEACHER	\$99,118.82	\$0.00
FORSYTH, ELAINE	TEACHER	\$104,663.28	\$0.00
FRAMPTON, AARON	TEACHER	\$109,687.31	\$382.98
FRANCESCHINI, DIANE	TEACHER	\$108,811.51	\$0.00
FRANKLIN, CHRISTOPHER	TEACHER	\$99,014.12	\$3,178.50
FRANKLIN, PATRICK	ELECTRICAL APPRENTICE	\$76,279.06	\$1,638.23
FRASER, ARCHIE	ASSOCIATE DIRECTOR NETWORK & COMMUNICATIONS	\$141,747.02	\$0.00
FRASER, GERRY	TEACHER	\$108,773.24	\$0.00
FRASER, HEIDI	TEACHER	\$91,598.20	\$41.37
FRASER, KAREN	TEACHER	\$85,713.62	\$0.00
FREIRE, KATHRYN	TEACHER	\$83,970.29	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
FRENCH, JULIA	TEACHER	\$90,723.77	\$0.00
FRENETTE, CARLYN	TEACHER	\$98,026.63	\$0.00
FRKETICH, ASHLEY	TEACHER	\$108,852.30	\$0.00
GAGE, BRYDEN	TEACHER	\$109,427.62	\$0.00
GAGNE, ANGIE	TEACHER	\$99,112.99	\$100.08
GALHON, SANJIV	ACTING PRINCIPAL	\$139,332.81	\$0.00
GALLOWAY, JAMIE	ALLIED SPECIALIST	\$101,262.29	\$3,028.35
GALLUPE, BROOKE	TEACHER	\$90,948.30	\$0.00
GALWAY, LISA	TEACHER	\$99,088.44	\$0.00
GAMMON, JASON	TEACHER	\$107,825.52	\$0.00
GANN, OONAGH	TEACHER	\$98,997.49	\$0.00
GARAT, MELINDA	TEACHER	\$106,217.93	\$0.00
GARNER, DEBORAH	TEACHER	\$99,013.31	\$0.00
GARR, SARAH	PRINCIPAL	\$152,336.31	\$1,717.56
GARRAWAY, NICHELLE	TEACHER	\$92,704.91	\$0.00
GAUVREAU, CARMEN	PRINCIPAL	\$152,336.31	\$450.00
GEEHAN, JONATHAN	TEACHER	\$110,406.22	\$0.00
GENNAI, JULIE	TEACHER	\$87,614.74	\$0.00
GEOGHEGAN, ROBERT	TEACHER	\$98,567.71	\$0.00
GERBER, RAMY	VICE PRINCIPAL	\$133,636.38	\$56.77
GERHARDT, MARK	TEACHER	\$109,425.73	\$200.00
GERHART, AMBER	TEACHER	\$99,014.03	\$276.41
GERMAN, SUSAN	TEACHER	\$99,089.24	\$116.05
GEUER, MARIA	TEACHER	\$107,920.07	\$2,377.88
GIASSON, GUY	TEACHER	\$98,997.57	\$0.00
GIBSON, DANIEL	TEACHER	\$88,116.31	\$0.00
GIBSON, HILARY	TEACHER	\$116,628.08	\$0.00
GIBSON, MISHA	TEACHER	\$118,786.50	\$0.00
GIESBRECHT, CARTER	PRINCIPAL	\$156,471.25	\$1,821.58
GILBERT, JOHN	TEACHER	\$110,408.75	\$0.00
GILLESPIE, JAQUELINE	TEACHER	\$100,827.75	\$0.00
GILMOUR, ERIN	TEACHER	\$104,568.53	\$0.00
GLEESON, BARBARA	TEACHER	\$108,829.52	\$0.00
GLENN, RACHAEL	TEACHER	\$87,597.80	\$0.00
GLOVER, BREANNE	TEACHER	\$108,882.44	\$1,683.71
GOLDER, MICHAEL	TEACHER	\$107,686.39	\$50.90
GOLDMAN, MARCI	TEACHER	\$90,639.11	\$0.00
GOOD, MARK	TEACHER	\$84,608.61	\$0.00
GOODE, SEAN	TEACHER	\$88,324.77	\$0.00
GORDON, MARY	TEACHER	\$96,145.11	\$0.00
GORDON, THOMAS	TEACHER	\$100,735.54	\$0.00
GORMAN, KELLY	EXECUTIVE ASSISTANT	\$80,929.80	\$50.00
GORMAN, SEAN	TEACHER	\$92,393.90	\$0.00
GOUGH, HANNAH	TEACHER	\$106,333.14	\$0.00
GOULET, SARAH	TEACHER	\$98,123.58	\$225.37
GRAHAM, RHONDA	TEACHER	\$87,478.58	\$276.41
GRAHAM, RICHARD	TEACHER	\$99,137.89	\$15.00
GRANGER, CARMELLE	TEACHER	\$91,051.09	\$46.40
GRANGER, CHRIS	TEACHER	\$99,096.45	\$0.00
GRANT, BRIANNE	TEACHER	\$80,894.27	\$0.00
GRANT, EDWIN	TEACHER	\$88,764.87	\$100.00
GRANT, HEATHER	TEACHER	\$99,071.95	\$0.00
GRANT, NICOLE	TEACHER	\$105,673.16	\$0.00
GREEN, LISA	TEACHER	\$101,691.66	\$20.00
GREENWOOD, MICHAEL	TEACHER	\$99,071.99	\$0.00
GREGSON, KRISTY	TEACHER	\$98,811.41	\$0.00
GREIG, ALEXANDER	TEACHER	\$91,595.72	\$0.00
GREW, CATHERINE	TEACHER	\$108,749.15	\$0.00
GREW, KEITH	TEACHER	\$111,749.32	\$0.00
GRINDER, MATTHEW	TEACHER	\$108,698.19	\$35.00
GRONOTTE, MEAGAN	TEACHER	\$104,710.14	\$0.00
GRONOTTE, ROBERT	TEACHER	\$84,467.62	\$0.00
GRONOW, PAUL	TEACHER	\$101,159.10	\$0.00
GROSVENOR, PETER	CARPENTER	\$79,204.33	\$998.41
GRUBB, MARGARET	TEACHER	\$107,614.24	\$0.00
GUIZZO, MARKO	TEACHER	\$100,855.58	\$0.00
GUNDERSON, ALLEN	TEACHER	\$101,727.52	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
GUTIERREZ, LUCAS	TEACHER	\$98,997.19	\$0.00
GUY, DANI	TEACHER	\$98,997.43	\$0.00
GWILLIAM, DAVID	TEACHER	\$79,540.08	\$0.00
HAAGENSEN, MICHAEL	PAINTER	\$77,583.58	\$218.89
HAAS, KIMBERLEY	TEACHER	\$110,511.42	\$0.00
HABERL, LESLIE	TEACHER	\$92,564.65	\$0.00
HALL, ALISON	TEACHER	\$77,287.09	\$0.00
HALLAM, SALLY	TEACHER	\$97,489.92	\$0.00
HALLETT, TODD	TEACHER	\$98,632.78	\$0.00
HAMILTON, GRAEME	TEACHER	\$110,560.94	\$0.00
HAMILTON, HAMISH	TEACHER	\$83,435.06	\$930.60
HANNA, JESSICA	TEACHER	\$94,584.90	\$30.94
HANSEN, JAMES	PRINCIPAL	\$152,336.34	\$170.00
HARCOS, NICOLE	TEACHER	\$100,592.46	\$0.00
HARDIE, CHRISTINE	MANAGER, PAYROLL & BENEFITS	\$129,650.80	\$5,307.51
HARLEY, MITCHEL	TEACHER	\$108,171.46	\$404.95
HART, ANDREA	TEACHER	\$108,864.59	\$0.00
HARTE, CINDY	PRINCIPAL	\$152,336.36	\$1,488.32
HARTE, SEAN	TEACHER	\$87,904.23	\$0.00
HARTT, ARTEMIS	TEACHER	\$106,200.24	\$0.00
HARVEY, JENNIFER	TEACHER	\$80,277.23	\$90.90
HARVIE, LEEAN	TEACHER	\$105,543.72	\$16.32
HASLER, VICTORIA	TEACHER	\$108,837.49	\$0.00
HASTINGS, SIRI	TEACHER	\$81,081.16	\$0.00
HATAKEYAMA, RIEKO	ALLIED SPECIALIST	\$107,304.50	\$0.00
HAVELAAR, NORA	TEACHER	\$108,856.34	\$0.00
HAWES, JANE	TEACHER	\$88,942.89	\$0.00
HAYES, PAUL	TEACHER	\$105,605.88	\$0.00
HAZELTON, RYAN	TEACHER	\$91,881.03	\$0.00
HEARSEY, BRIDGET	TEACHER	\$106,218.17	\$117.37
HEBERT, KATHLEEN	VICE PRINCIPAL	\$133,672.57	\$0.00
HEIM, MATTHEW	TEACHER	\$84,057.80	\$15.00
HEISLER, STEPHEN	TEACHER	\$111,325.74	\$0.00
HELM, AARON	TEACHER	\$98,130.96	\$0.00
HELMS, ERIC	CARPENTER	\$75,684.37	\$1,074.30
HELMS, JULIE	TEACHER	\$85,030.39	\$0.00
HENDERSON, ANGUS	TEACHER	\$109,726.98	\$140.42
HENDERSON, KEN	TEACHER	\$108,870.71	\$1,513.51
HENDREN, ELISABETH	TEACHER	\$89,089.93	\$55.95
HENDY, JAMES	TEACHER	\$108,746.49	\$0.00
HENRICH, EVA	TEACHER	\$79,572.53	\$0.00
HENRY, EMMANUELLE	VICE PRINCIPAL	\$128,616.75	\$1,512.03
HENRY, TASHA	TEACHER	\$110,622.27	\$0.00
HERBERT, SHERRILL	TEACHER	\$98,073.92	\$0.00
HERLAAR, ADRIAN	TEACHER	\$101,289.35	\$0.00
HERMANSON, ANDREA	TEACHER	\$108,125.68	\$19.75
HERPERGER, AMY	TEACHER	\$108,868.94	\$0.00
HIBBERT, KATHERINE	TEACHER	\$106,320.26	\$0.00
HIGGINBOTHAM, KAREN	VICE PRINCIPAL	\$133,636.18	\$553.67
HIGGINS, LISA	TEACHER	\$99,112.95	\$0.00
HILDEBRAND, ANDREW-JOHN	ALLIED SPECIALIST	\$82,512.29	\$2,974.99
HILL, JENNIFER	TEACHER	\$108,105.38	\$355.61
HINRICHSEN, CHRISTOPHER	TEACHER	\$113,942.82	\$986.50
HINRICHSEN, PATRICIA	VICE PRINCIPAL	\$101,748.32	\$9.00
HIRD, STEPHANIE	TEACHER	\$77,377.20	\$0.00
HO, JENNIFER	TEACHER	\$109,652.15	\$0.00
HODGE, LAUREN	TEACHER	\$86,040.76	\$0.00
HODGINS, HELENA	TEACHER	\$110,310.94	\$0.00
HODGSKISS, HILLARY	TEACHER	\$82,428.08	\$0.00
HODGSON, SARAH	TEACHER	\$88,418.34	\$276.41
HOEFER, ELISE	TEACHER	\$85,419.86	\$0.00
HOFFMAN, ALLYSON	TEACHER	\$121,161.13	\$19.75
HOLMAN, AMBER	TEACHER	\$85,428.84	\$0.00
HOLMES, MORGAN	TEACHER	\$83,638.15	\$0.00
HOLSWORTH, JULIE	TEACHER	\$76,099.81	\$26.59
HOLT, LINDSAY	TEACHER	\$82,453.40	\$0.00
HOPE, GEORGINA	TEACHER	\$106,170.09	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
HORLOR, LARISSA	TEACHER	\$83,207.32	\$0.00
HORLOR, LINDSAY	TEACHER	\$110,408.78	\$0.00
HORTON, DEREK	TEACHER	\$110,130.85	\$425.00
HORTON, LAURA	TEACHER	\$108,882.47	\$0.00
HORTSING, TRISHA	TEACHER	\$104,583.85	\$0.00
HORWOOD, CHRISTINA	TEACHER	\$98,506.56	\$1,219.12
HOTCHKISS, KATHERINE	TEACHER	\$99,020.06	\$0.00
HOULDSWORTH, ERIN	TEACHER	\$87,323.74	\$0.00
HOVIS, DAVID	DISTRICT PRINCIPAL, MULTI-LANGUAGE LEARNERS, MENTAL HEALTH	\$160,495.10	\$8,079.20
HOWARD, NELLIE	TEACHER	\$78,136.95	\$50.90
HOWE, CAROLYN	TEACHER	\$99,150.36	\$0.00
HOWE, CLAYTON	TEACHER	\$108,882.44	\$0.00
HOWLETT, CLAYTON	TEACHER	\$107,081.31	\$0.00
HRABOWSKY, ALEXANDRA	TEACHER	\$83,009.21	\$0.00
HUDSON, AARON	TEACHER	\$99,829.53	\$0.00
HUGHES, CAITLIN	TEACHER	\$96,736.77	\$0.00
HUMENIUK, LAURI	TEACHER	\$108,727.46	\$55.95
HUMMEL, KIM	ALLIED SPECIALIST	\$87,711.81	\$1,536.10
HUMPHRIES, JEANNE	VICE PRINCIPAL	\$132,199.03	\$1,080.80
HUNT, JANELLE	TEACHER	\$105,941.77	\$0.00
HUSTON, WENDY	TEACHER	\$108,855.53	\$0.00
HYLDIG, DEANNA	TEACHER	\$93,483.57	\$0.00
HYNDMAN, SEANNA	TEACHER	\$107,983.87	\$0.00
ING, MARIANNE	TEACHER	\$102,286.89	\$18.15
INGLIS, KATHLEEN	TEACHER	\$108,814.95	\$0.00
INNES, SEAN	ELECTRICAL FOREPERSON	\$91,779.67	\$431.00
IRETON ROACH, MARJORIE	TEACHER	\$108,252.82	\$0.00
IRETON, CATHERINE	TEACHER	\$98,581.24	\$0.00
IRISH, WENDY	TEACHER	\$99,013.98	\$0.00
IRVING, BRIANNE	TEACHER	\$94,297.87	\$0.00
ISAAC, NORMAN	PAINTER	\$80,495.20	\$0.00
JACQUES, STEPHANIE	TEACHER	\$96,163.21	\$0.00
JAMES, CAMERON	TEACHER	\$98,997.46	\$0.00
JAMES, HEIDI	TEACHER	\$108,728.40	\$0.00
JANTZ, MEGAN	TEACHER	\$95,890.77	\$1,879.91
JARDIM, ANDREA	TEACHER	\$104,024.46	\$0.00
JARDINE, DANIEL	TEACHER	\$98,997.30	\$0.00
JASPER, DARCY	TINSMITH	\$79,015.02	\$25.00
JAY, CLAUDIA	TEACHER	\$83,173.22	\$0.00
JENKINS, CHRISTOPHER	TEACHER	\$111,035.97	\$7,499.30
JENKINS, KYLE	SENIOR CYBER SECURITY ANALYST	\$104,285.85	\$0.00
JENSEN, LAURENCE	TEACHER	\$96,975.57	\$0.00
JENSEN, SELENA	TEACHER	\$108,809.91	\$0.00
JESSE, JOANNE	TEACHER	\$98,489.57	\$0.00
JODOIN, COLLEEN	TEACHER	\$98,997.47	\$0.00
JOHNS, TRACY	TEACHER	\$108,505.56	\$16.35
JOHNSON, AMANDA	VICE PRINCIPAL	\$133,953.89	\$390.00
JOHNSON, BRETT	PRINCIPAL	\$152,336.32	\$309.95
JOHNSON, JASON	VICE PRINCIPAL	\$136,034.19	\$0.00
JOHNSON, LINDSAY	DISTRICT VICE PRINCIPAL, PATHWAYS & PARTNERSHIPS	\$140,510.69	\$574.56
JOHNSON, NEAL	TEACHER	\$99,071.77	\$152.84
JOHNSTON, CATHERINE	TEACHER	\$98,489.55	\$0.00
JOHNSTON, MEGAN	TEACHER	\$93,222.30	\$328.00
JOHNSTON, PETER	TEACHER	\$98,997.49	\$0.00
JOLLIFFE, PARKER	TEACHER	\$108,171.39	\$25.53
JONES, ALECIA	TEACHER	\$93,026.89	\$0.00
JONES, FIONA	TEACHER	\$108,856.95	\$0.00
JONES, TAMARA	TEACHER	\$112,749.74	\$409.67
JONG, LAUREN	TEACHER	\$108,729.35	\$0.00
JORY, MEGAN	TEACHER	\$108,262.81	\$0.00
JOST, SHANNON	TEACHER	\$96,609.90	\$300.00
JUSTICE, SANDRA	TEACHER	\$77,673.13	\$76.50
KADATZ, TROY	SYSTEMS ANALYST	\$77,743.46	\$0.00
KAESE, ELIZABETH	TEACHER	\$87,387.63	\$0.00
KARIM, KASSAM	TEACHER	\$107,960.26	\$0.00
KARPES, KATRINKA	TEACHER	\$98,303.70	\$0.00
KEANE, HAYLEY	TEACHER	\$106,000.52	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
KELLAND-VALLY, MAIA	TEACHER	\$80,176.75	\$0.00
KELLY, JENNIFER	TEACHER	\$77,953.02	\$0.00
KENDALL, MARIA	TEACHER	\$81,463.31	\$0.00
KENNEDY, CALEB	TEACHER	\$99,014.28	\$0.00
KENNEDY, MELANIE	TEACHER	\$108,746.57	\$0.00
KERR, KATY	TEACHER	\$87,547.28	\$0.00
KHARINE, NASTASIJA	TEACHER	\$78,308.22	\$0.00
KHEARI, MOHADESSEH	TEACHER	\$105,809.52	\$0.00
KHOSLA, GAUTAM	PRINCIPAL	\$156,415.61	\$915.57
KHOSLA, SARAH	VICE PRINCIPAL	\$137,555.16	\$1,354.19
KIDD, WENDY	TEACHER	\$108,746.81	\$0.00
KIERNAN, MICHAEL	TEACHER	\$108,837.39	\$0.00
KIMAK, MARY-LOU	TEACHER	\$86,642.54	\$0.00
KIND, CINDY	TEACHER	\$106,217.87	\$0.00
KING, ALYSON	TEACHER	\$80,189.54	\$0.00
KING, CLAIRE	TEACHER	\$108,728.39	\$276.41
KINNEAR, MYA	TEACHER	\$102,848.01	\$1,100.05
KINNEAR, ROBERT	TEACHER	\$99,014.01	\$0.00
KIRK, JOELLEN	TEACHER	\$89,076.14	\$19.75
KIRZINGER, EMILY	VICE PRINCIPAL	\$141,256.00	\$2,020.47
KITTMER, LISA	TEACHER	\$106,333.21	\$0.00
KIVELL, SIOBHAN	TEACHER	\$99,013.94	\$0.00
KNAPIK, PAUL	FACILITIES YARD FOREPERSON	\$86,516.63	\$122.84
KNUDSON, MICHAEL	DIRECTOR, HUMAN RESOURCES	\$159,153.60	\$4,133.80
KOCH, SHAUNEEN	TEACHER	\$90,307.27	\$40.99
KOLEBA, JANE	TEACHER	\$108,747.19	\$0.00
KONING, BERNARD	TEACHER	\$106,280.35	\$0.00
KOOSMANN, TROY	TEACHER	\$108,321.48	\$0.00
KOSH, JACKIE	TEACHER	\$108,855.46	\$0.00
KOUTOUGOS, CHRISTOPHER	VICE PRINCIPAL	\$140,791.36	\$30.17
KOWALEWSKI, CHRISTI	TEACHER	\$85,096.15	\$0.00
KOZLOWSKI, PATRICIA	TEACHER	\$91,893.18	\$0.00
KRAHN, LEANNE	TEACHER	\$104,503.67	\$450.00
KRATOFIL, ANNA	TEACHER	\$83,115.74	\$21.44
KRAWETZ, JEFFREY	CARPENTER	\$78,117.69	\$412.64
KREMLER, LARA	TEACHER	\$105,126.00	\$50.90
KRUGER, BRIAN	TEACHER	\$106,231.83	\$149.29
KUBICEK, TESSA	TEACHER	\$109,577.55	\$0.00
KUCHER, AMELITA	TEACHER	\$100,979.69	\$115.00
KUPIAK, HEATHER	TEACHER	\$108,774.68	\$0.00
KURTZ, MARIE	TEACHER	\$106,324.39	\$225.37
KUSHNIR, MEGHAN	TEACHER	\$107,077.57	\$0.00
LACHMUND, TAI	CARPENTER	\$76,395.07	\$961.53
LAFLEUR-JOHNSON, KASIDY	TEACHER	\$79,545.15	\$0.00
LAIRD, JEFFREY	TEACHER	\$108,769.83	\$0.00
LAKE, ALISON	TEACHER	\$81,404.11	\$0.00
LAKE, JOANNA	TEACHER	\$93,205.43	\$0.00
LAKE, ROBERT	TEACHER	\$106,217.42	\$0.00
LAM, ROBIN	TEACHER	\$99,112.92	\$0.00
LAMOND, RAJBIR	TEACHER	\$86,546.94	\$0.00
LAMPARD, REBECCA	TEACHER	\$90,277.87	\$0.00
LANSDELL, SEAN	TEACHER	\$101,099.54	\$73.50
LAROUCHE, DONNA	TEACHER	\$99,046.50	\$0.00
LAROUCHE, JEFF	CARPENTER	\$78,079.63	\$0.00
LAVELLE, JAMES	PLUMBER	\$79,534.80	\$0.00
LAWRIE, JOELLE	TEACHER	\$90,934.52	\$0.00
LEAHY, CHRISTINA	TEACHER	\$96,230.95	\$40.99
LEBLOND, DONALD	TEACHER	\$85,311.27	\$15.00
LEDET, RAYMOND	VICE PRINCIPAL	\$141,132.24	\$28.68
LEDUC, RHONDA	VICE PRINCIPAL	\$132,223.94	\$515.34
LEE, JACOB	TEACHER	\$86,040.52	\$0.00
LEE, MICHELLE	TEACHER	\$105,129.48	\$80.00
LEE, WINNIE	TEACHER	\$106,053.25	\$6,556.58
LEESON, CHRISTOPHER	TEACHER	\$100,492.46	\$0.00
LEFEBVRE-SEFTON, DENISE	TEACHER	\$86,987.57	\$116.05
LELONDE, PAMELA	TEACHER	\$79,941.27	\$50.00
LEMON, ALEX	TEACHER	\$87,740.35	\$652.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
LENO, LAURA	TEACHER	\$106,330.72	\$0.00
LEROY, CLODAGH	ALLIED SPECIALIST	\$107,548.97	\$1,790.62
LESLIE, BRIAN	ENERGY MANAGER, FACILITIES	\$99,875.02	\$4,871.95
LESLIE, JASON	TEACHER	\$110,526.62	\$70.95
LESOWSKI, KELSI	TEACHER	\$89,068.36	\$0.00
LEVESQUE, MANON	TEACHER	\$78,268.80	\$0.00
LEWIS, CHERIE	TEACHER	\$99,013.29	\$0.00
LEWIS, KATHLEEN	TEACHER	\$106,361.92	\$192.55
LI, LAWRENCE	TEACHER	\$82,805.90	\$0.00
LIDDELL, RACHEL	TEACHER	\$108,744.44	\$0.00
LIDKEA, CHRISTINA	TEACHER	\$89,785.31	\$0.00
LIENARD-BOISJOLI, BYRON	TEACHER	\$105,656.13	\$0.00
LILYHOLM, ROBERT	TEACHER	\$107,986.96	\$0.00
LIM, TERRENCE	TEACHER	\$107,770.83	\$0.00
LINDSAY, SHONA	TEACHER	\$108,728.44	\$214.07
LINDSETH, IAN	TEACHER	\$100,764.57	\$10.20
LINNELL, DEBORAH	TEACHER	\$89,092.58	\$0.00
LISS, HEATHER	TEACHER	\$85,844.86	\$0.00
LISTER, KATHRYN	TEACHER	\$96,068.56	\$0.00
LITSTER, JONATHAN	SENIOR MANAGER, MARKETING INTERNATIONAL EDUCATION	\$118,149.36	\$7,393.15
LLOYD, CHRISTOPHER	ELECTRICIAN	\$79,188.10	\$3,356.96
LOCKER, LEE	TEACHER	\$81,767.72	\$0.00
LOCKWOOD, PAULA	TEACHER	\$108,854.91	\$0.00
LOGAN-KILPATRICK, BRIONY	TEACHER	\$82,660.22	\$149.52
LONDON, JESSICA	TEACHER	\$83,735.32	\$0.00
LONGENECKER, KIMBERLY	TEACHER	\$93,285.05	\$0.00
LONGEWAY, KRISTA	TEACHER	\$101,492.19	\$0.00
LOSCHIAVO, MARIKA	TEACHER	\$98,997.53	\$0.00
LOUCKS, SUSAN	TEACHER	\$105,624.95	\$0.00
LOUGHTON, JACQUELINE	TEACHER	\$106,573.35	\$0.00
LOUKES, JEFFREY	TEACHER	\$108,746.21	\$0.00
LUBINICH, CHRISTOPHER	TEACHER	\$99,970.39	\$372.60
LUKAT, NICOLE	TEACHER	\$87,595.56	\$55.95
LUNDGREN, KRISTEN	TEACHER	\$98,915.31	\$0.00
LUNT, FIONA	TEACHER	\$106,200.22	\$0.00
LUTES, KATIE	TEACHER	\$108,882.68	\$40.99
LUTNER, JULIE	ASSOCIATE SECRETARY-TREASURER	\$180,749.69	\$4,768.29
LYTH, MARKUS	TINSMITH	\$80,769.91	\$162.89
MA, WANGSU	TEACHER	\$85,622.61	\$0.00
MACDONALD, MEAGHAN	TEACHER	\$81,098.20	\$0.00
MACDONALD, TARRAH	TEACHER	\$100,114.60	\$0.00
MACINNIS, CHRISTIAN	TEACHER	\$102,263.87	\$55.95
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$156,415.64	\$638.76
MACISAAC, MEGHAN	TEACHER	\$82,964.54	\$0.00
MACKAY, ALYSSA	TEACHER	\$96,163.29	\$0.00
MACKENZIE, CAROLINE	TEACHER	\$100,857.07	\$0.00
MACLELLAN, LAURA	TEACHER	\$107,888.58	\$0.00
MACMASTER, MEGAN	ALLIED SPECIALIST	\$95,582.47	\$2,905.17
MADDERN, METTHEA	TEACHER	\$108,882.58	\$25.00
MAESTRELLO, JENNIFER	TEACHER	\$92,389.53	\$0.00
MAILHIOT, DALE	TEACHER	\$108,746.52	\$0.00
MALDONADO CORTES, HERNAN	ACTING MANAGER, INFORMATION TEHCNOLOGY FOR LEARNING	\$93,276.32	\$35.19
MALLET, DEIRDRE	TEACHER	\$90,384.89	\$0.00
MALLET, JOSEPH	TEACHER	\$104,178.37	\$0.00
MALLORY, DIANNE	TEACHER	\$108,827.73	\$0.00
MALLORY, DOUGLAS	TEACHER	\$110,390.21	\$0.00
MALOUGHNEY, ALISON	TEACHER	\$108,109.60	\$0.00
MANDERS, CAROLINE	EXECUTIVE ASSISTANT	\$93,874.87	\$54.00
MANGAN, JOANNA	TEACHER	\$108,423.99	\$0.00
MANNING, PAULA	TEACHER	\$108,747.39	\$40.99
MARCHI, JEFF	TEACHER	\$108,827.76	\$0.00
MARCZYK, LISA	TEACHER	\$90,481.68	\$0.00
MARGETTS, MARLA	PRINCIPAL	\$152,336.35	\$0.00
MARI, DANIEL	TEACHER	\$110,528.98	\$15.00
MARLEY, EMMA	VICE PRINCIPAL	\$134,828.74	\$0.00
MARSH, SONJA	TEACHER	\$101,373.76	\$25.98
MARSHALL, TRESA	TEACHER	\$83,074.34	\$485.37

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
MARTA, LISA	TEACHER	\$106,200.21	\$0.00
MARTA, STEPHEN	TEACHER	\$106,200.38	\$0.00
MARTIN, JEANETTE	TEACHER	\$108,189.59	\$125.44
MARTIN, JENNIFER	TEACHER	\$110,595.06	\$117.00
MARTIN, MATTHEW	TEACHER	\$97,613.86	\$0.00
MARTIN, MICHAEL	TEACHER	\$78,398.87	\$664.39
MARTINEZ, FERNANDO	CARPENTER	\$80,125.50	\$1,506.79
MARTINIUK, ADELE	TEACHER	\$87,114.08	\$0.00
MASINI, DAVID JOHN	TEACHER	\$99,035.04	\$0.00
MASSE, BRITTNI	TEACHER	\$81,121.56	\$0.00
MATHIAS, EMILY	VICE PRINCIPAL	\$111,634.12	\$228.00
MATHIS, JENNIFER	TEACHER	\$108,882.52	\$0.00
MATTE, SANDRA	TEACHER	\$108,746.10	\$50.90
MATTU, SYDNEY	TEACHER	\$78,372.22	\$0.00
MAWHINNEY, MELISSA	TEACHER	\$109,004.15	\$0.00
MAWSON, CASEY	TEACHER	\$105,068.41	\$0.00
MAXWELL, AARON	PRINCIPAL	\$151,049.40	\$156.91
MAXWELL, HEATHER	TEACHER	\$84,406.03	\$0.00
MAXWELL, JACQUELINE	TEACHER	\$89,076.42	\$0.00
MAXWELL, KWYN	TEACHER	\$108,729.90	\$0.00
MAY, FIONA	TEACHER	\$110,650.53	\$0.00
MAY-POOLE, SARAH	TEACHER	\$98,517.92	\$0.00
MAZZA, MICHAEL	TEACHER	\$108,746.54	\$39.52
MCCARTNEY, LEANNE	TEACHER	\$157,347.44	\$0.00
MCCARTNEY, SEAN	DISTRICT PRINCIPAL, INCLUSION AND ACCESSIBILITY	\$160,495.09	\$1,290.89
MCCLINTICK, DAVID	GROUPS FOREPERSON	\$90,214.05	\$55.56
MCCONCHIE, CHLOE	TEACHER	\$98,097.26	\$0.00
MCCOY, CONNOR	PRINCIPAL	\$152,336.32	\$0.00
MCCREESH, TIMOTHY	PRINCIPAL	\$144,178.56	\$0.00
MCCULLOUGH, ALICIA	TEACHER	\$75,418.64	\$40.99
MCDIARMID, JESSICA	TEACHER	\$100,822.18	\$841.29
MCDONALD, CHRIS	TEACHER	\$98,997.24	\$250.00
MCDONALD, JAMIE	CARPENTER	\$79,140.77	\$0.00
MCDONELL, RISA	TEACHER	\$89,217.69	\$22.15
MC GEE, JADE	CARPENTER	\$79,082.27	\$1,605.53
MC GEE, KATRINA	TEACHER	\$108,428.53	\$586.23
MCILMOYLE, NATALIE	TEACHER	\$93,179.37	\$0.00
MCINTOSH, GWYNETH	TEACHER	\$112,731.49	\$0.00
MCKAY, MARTHA	TEACHER	\$106,218.59	\$50.90
MCKAY, PETER	TEACHER	\$95,646.83	\$2,141.18
MCKEACHIE, CAITLIN	TEACHER	\$101,373.87	\$0.00
MCKEAN, DANIEL	TEACHER	\$108,745.51	\$149.29
MCKEE, COLTON	TEACHER	\$100,870.69	\$250.00
MCKEE, HEATHER	TEACHER	\$108,809.89	\$0.00
MCKINSTRY, ASHLEY	TEACHER	\$95,217.28	\$0.00
MCLAREN, GRAHAM	TEACHER	\$110,821.74	\$20.00
MCLEAN, MARY	VICE PRINCIPAL	\$114,422.17	\$0.00
MCMMASTER, ELIZABETH	PRINCIPAL	\$144,178.63	\$0.00
MCMILLAN, CATHY	TEACHER	\$97,063.71	\$0.00
MCMILLAN, DANNY	TEACHER	\$99,088.24	\$180.08
MCMORRAN, ANDREA	TEACHER	\$108,748.06	\$0.00
MCRAE, SONYA	TEACHER	\$94,251.91	\$161.00
MCSTRAVICK, GINGER	TEACHER	\$76,378.57	\$103.80
MCTAVISH-HAHN, LAURA	TEACHER	\$108,746.55	\$0.00
MEAD, KATHY	TEACHER	\$99,017.22	\$0.00
MEADOWS, ALLISON	TEACHER	\$99,088.86	\$290.00
MEILLEUR, MARGO	TEACHER	\$106,218.72	\$155.00
MEJRHIROU, NAIMA	TEACHER	\$93,315.56	\$116.05
MELDRUM, EDWARD	TEACHER	\$99,088.28	\$80.00
MELLING, TEODORA	TEACHER	\$78,559.47	\$0.00
MELNYCHUK, JEFFREY	PLUMBER	\$86,262.10	\$0.00
MENGUAL, ISABEL	TEACHER	\$107,645.90	\$55.95
MENZIES, EMILY	TEACHER	\$83,496.98	\$161.00
MERCER, DANIELLE	VICE PRINCIPAL	\$135,520.04	\$11.50
MERCER, KANE	TEACHER	\$81,388.51	\$0.00
MERCIER, EDITH	TEACHER	\$89,054.32	\$116.05
MEREDITH, KELLI	TEACHER	\$93,728.33	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
MERKLEY, GREGORY	ACCESS & SECURITY TECHNICIAN	\$75,406.50	\$0.00
MICHAEL, MORGANE	TEACHER	\$101,072.41	\$98.46
MILLER, GABRIEL	CARPENTER	\$84,800.28	\$250.00
MILLER, KORINA	TEACHER	\$89,626.49	\$0.00
MILLER, SHANNON	TEACHER	\$105,735.97	\$25.98
MILLS-MACNICOL, KAREN	TEACHER	\$98,997.48	\$0.00
MITCHELL, GORDON	PRINCIPAL	\$160,495.10	\$1,655.47
MITCHELL, JOANNE	ALLIED SPECIALIST	\$107,518.87	\$3,180.38
MITCHELL, MAUREEN	TEACHER	\$95,520.39	\$0.00
MITCHELL, NATALIA	TEACHER	\$99,014.04	\$0.00
MIX, LAURA	TEACHER	\$86,554.65	\$0.00
MLINAR, IVE	ELECTRICIAN	\$81,252.89	\$272.99
MOLL, KATHERINE	TEACHER	\$82,725.34	\$0.00
MOONLIGHT, DAVID	TEACHER	\$108,882.46	\$55.95
MOORE, ALISSA	VICE PRINCIPAL	\$137,214.41	\$2,730.31
MOORE, AUDREY	TEACHER	\$108,063.31	\$0.00
MOORE, JESSIE	DISTRICT VICE PRINCIPAL, LEARNING TEAM	\$137,355.88	\$1,454.91
MOORE, MARY	TEACHER	\$107,878.24	\$0.00
MOORE, MONIQUE	TEACHER	\$98,997.45	\$9,022.03
MOORE, WILLIAM	TEACHER	\$110,545.88	\$0.00
MOORES, JENNA	TEACHER	\$99,127.68	\$0.00
MORA, JENNIFER	TEACHER	\$105,794.90	\$0.00
MOREAU, HEATHER	TEACHER	\$106,332.33	\$0.00
MOREAU, JILL-MARIE	TEACHER	\$86,054.64	\$288.60
MOREAU, JOYCE	TEACHER	\$108,746.55	\$0.00
MOREAU, LEAH	PRINCIPAL	\$160,632.12	\$1,261.88
MORRIS, COLIN	TEACHER	\$95,329.57	\$24.00
MORRIS, MICHAEL	TEACHER	\$112,618.13	\$0.00
MORRISON, JEAN	TEACHER	\$110,408.51	\$26.61
MORRISON, MARK	TEACHER	\$98,134.47	\$0.00
MORRISON, STEVEN	TEACHER	\$82,036.11	\$0.00
MORSON, MICHELLE	TEACHER	\$108,864.55	\$104.00
MORTON, ALYSSA	ALLIED SPECIALIST	\$85,941.27	\$9,526.63
MOSS, RACHEL	TEACHER	\$80,061.11	\$0.00
MOSTYN, KATHLEEN	TEACHER	\$108,837.39	\$0.00
MUCCIARELLI, VALERIE	TEACHER	\$89,802.67	\$0.00
MUELLER, ANDREA	TEACHER	\$108,728.39	\$0.00
MULLEN, CLARE	TEACHER	\$99,014.06	\$0.00
MULVIHILL, LISA	TEACHER	\$93,438.80	\$39.02
MUNRO, NATALIE	TEACHER	\$99,412.32	\$0.00
MUNSON, JENNIFER	TEACHER	\$87,277.46	\$0.00
MURPHY, TIM	PRINCIPAL	\$152,412.83	\$682.50
MURRAY, CAROLINE	TEACHER	\$98,905.95	\$0.00
MURRAY, CHRISTIAN	TEACHER	\$108,746.56	\$0.00
MURRAY, PAMELA	TEACHER	\$108,845.81	\$0.00
MYHRE, SONJA	TEACHER	\$108,872.00	\$30.95
MYLES, SUNNY	TEACHER	\$108,877.01	\$0.00
MYTTENAR, MELINDA	TEACHER	\$108,077.98	\$0.00
NAST, RYAN	TEACHER	\$108,867.76	\$0.00
NAUGHTON, NADINE	PRINCIPAL	\$155,440.57	\$988.01
NAULT, LAURA	TEACHER	\$108,746.49	\$79.26
NEAL, BRYAN	TEACHER	\$101,594.20	\$854.53
NEILSON, MELANIE	TEACHER	\$108,764.82	\$153.29
NELIGAN, SHAUN	TEACHER	\$97,107.70	\$0.00
NELSON, CATHARINE	TEACHER	\$96,778.17	\$0.00
NEUDORF, SHERRI	TEACHER	\$99,014.05	\$0.00
NEVES, COLLEEN	TEACHER	\$99,015.00	\$0.00
NEVILLE, RANDY	TEACHER	\$108,449.86	\$157.62
NEWELL, DAVID	TEACHER	\$98,529.52	\$0.00
NEWMAN-BENNETT, MICHELLE	TEACHER	\$109,578.10	\$3,321.64
NEX, CARLENE	TEACHER	\$92,116.46	\$0.00
NG, CHRISTINA	TEACHER	\$101,517.76	\$0.00
NGUYEN, KIRA	TEACHER	\$108,864.39	\$0.00
NGUYEN, THUY	TEACHER	\$81,094.61	\$0.00
NICKERSON, CAREY	VICE PRINCIPAL	\$143,351.16	\$634.74
NICOLSON, JOANNE	TEACHER	\$99,088.52	\$0.00
NIELSON, CANDACE	TEACHER	\$82,311.68	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
NIEMI, SHELLY	DIRECTOR, INDIGENOUS EDUCATION	\$157,357.22	\$10,384.74
NIGH, CHERYL	TEACHER	\$113,549.82	\$0.00
NOLAN, JAIME	TEACHER	\$110,554.36	\$0.00
NORDSTROM, MARIA	TEACHER	\$108,296.60	\$30.93
NORRIS, AARON	PRINCIPAL	\$159,205.54	\$3,875.30
NORTON, DERRICK	TEACHER	\$93,207.46	\$0.00
NYHAN, KELLY	TEACHER	\$99,088.06	\$0.00
O'CONNOR, BRENNIA	PRINCIPAL	\$152,341.14	\$335.03
O'CONNOR, KYLA	TEACHER	\$106,218.10	\$0.00
OHL, JENNY	TEACHER	\$99,748.82	\$200.00
OHL, PHILIP	VICE PRINCIPAL	\$141,117.24	\$735.37
O'KEEFE, MARCY	TEACHER	\$99,013.46	\$0.00
O'KEEFE, CHRISTINA	TEACHER	\$92,719.78	\$19.75
OLAFSON, TOVE	TEACHER	\$106,282.45	\$0.00
OLYNYK, NICOLE	TEACHER	\$76,038.98	\$0.00
O'MALLEY, KATHLEEN	TEACHER	\$108,189.07	\$0.00
ONUMA, JODY	TEACHER	\$108,837.39	\$0.00
ORAAS, KAREN	TEACHER	\$108,737.39	\$116.05
O'REILLY, TAMARA	TEACHER	\$108,839.91	\$26.59
ORME, GEOFFREY	TEACHER	\$108,809.96	\$19.75
ORR, COURTNEY	EDUCATIONAL ASSISTANT	\$81,015.54	\$183.75
O'RYAN, JENNIFER	TEACHER	\$108,746.50	\$0.00
OSBORNE, TIMOTHY	MANAGER, HUMAN RESOURCES	\$116,375.62	\$466.07
O'SULLIVAN, SHERRI	TEACHER	\$94,831.91	\$0.00
OTOUPAL, SARAH	TEACHER	\$108,879.23	\$276.41
OTTENBREIT, RACHEL	TEACHER	\$86,758.50	\$115.60
OTTENBREIT, SUSAN	PRINCIPAL	\$151,153.52	\$1,088.01
OWEN, JASON	TEACHER	\$101,483.19	\$359.56
OWEN, LISA	TEACHER	\$106,218.97	\$0.00
OXLAND, DOUGLAS	TEACHER	\$89,193.46	\$55.00
PAGNOTTA, DYLAN	TEACHER	\$85,699.00	\$0.00
PARIS, JOSEE	PRINCIPAL	\$152,336.33	\$339.83
PARK, HEATHER	TEACHER	\$87,391.83	\$0.00
PARKER, AARON	PRINCIPAL	\$160,495.10	\$6.33
PARKER, CHRISTOPHER	TEACHER	\$99,013.93	\$0.00
PARLEE, JENNIFER	TEACHER	\$98,080.16	\$0.00
PARMAR, HERVINDER	DIRECTOR OF FINANCE, BUDGETS & FINANCIAL REPORTING	\$142,712.74	\$2,157.75
PARRY, MEGAN	TEACHER	\$92,450.36	\$0.00
PASK, SHANE	TEACHER	\$96,970.62	\$0.00
PATEL, REEMA	TEACHER	\$83,943.81	\$0.00
PATSTONE, KATHERINE	MANAGER, ACCOUNTING	\$123,961.26	\$546.36
PATTERSON, CHRISTINE	VICE PRINCIPAL	\$133,636.38	\$0.00
PAULSON, SARAH	TEACHER	\$107,632.62	\$50.90
PEATY, MARK	MANAGER, MINOR CAPITAL	\$130,514.21	\$647.22
PEDDIE, MEGAN	TEACHER	\$108,864.39	\$196.11
PEDLOW, LINDSAY	TEACHER	\$106,382.85	\$0.00
PELLETIER, CHRISTINA	VICE PRINCIPAL	\$140,950.20	\$3,457.90
PELTON, ALICIA	TEACHER	\$78,494.80	\$0.00
PELTON, TAVISH	TEACHER	\$84,221.40	\$207.84
PENNER, KURT	TEACHER	\$90,740.47	\$92.35
PERCIVAL, MICAH	TEACHER	\$78,799.73	\$0.00
PERICH, LINDSAY	TEACHER	\$94,109.74	\$150.00
PERRY, NAOMI	TEACHER	\$108,866.04	\$0.00
PERSON, JENNIFER	ACTING DIRECTOR OF INFORMATION TECHNOLOGY	\$120,627.24	\$3,754.00
PETERS, PENNY-JANE	TEACHER	\$86,408.46	\$0.00
PETERSON, ALISON	TEACHER	\$107,766.15	\$0.00
PETERSON, KRISTINE	TEACHER	\$108,837.39	\$7,106.29
PETERSON, SUSANNA	TEACHER	\$84,473.51	\$0.00
PETLEY-JONES, JACK	TEACHER	\$102,888.18	\$0.00
PETRINI, GILLIAN	TEACHER	\$107,104.68	\$0.00
PETROPOULOS, JENNY	TEACHER	\$100,866.05	\$55.95
PETROVIC, SHANNON	TEACHER	\$98,587.49	\$0.00
PETTIT, JAMES	PLUMBER	\$80,472.72	\$250.00
PHARIS, LEIGH	TEACHER	\$106,232.08	\$0.00
PHILIP, ANTHONY	ELECTRICAL FOREPERSON	\$90,363.60	\$931.15
PHILLIPS, ERIK	CARPENTER	\$79,350.71	\$1,514.02
PHILLIPS, JODI	TEACHER	\$108,297.03	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
PHILLIPS, MATTHEW	TEACHER	\$94,709.74	\$146.95
PHOSY, SIERRA	TEACHER	\$76,575.61	\$0.00
PIASENTIN, CHANTELLE	TEACHER	\$85,323.43	\$0.00
PIERCE, KIRSTEN	TEACHER	\$86,489.54	\$0.00
PIERCY, DAVID	TEACHER	\$108,732.33	\$55.95
PIRIK, TINA	PRINCIPAL	\$156,415.60	\$261.45
PIGGOTT, CAROLINE	TEACHER	\$97,999.52	\$12.28
PILLAY, KOGIE	TEACHER	\$99,087.18	\$0.00
PIRRITANO, MICHAEL	DEVELOPER/BUSINESS ANALYST	\$112,725.93	\$0.00
PITBLADO, JAMES	TEACHER	\$78,145.13	\$659.03
PITE, AARON	TEACHER	\$108,837.39	\$0.00
PITRE, GREGORY	TEACHER	\$108,027.90	\$0.00
PITRE, PHILLIP	VICE PRINCIPAL	\$81,793.98	\$50.00
PLEDGER, MELISSA	OCCUPATIONAL HEALTH & SAFETY ADVISOR	\$94,662.42	\$125.87
POLLET, EMILY	TEACHER	\$79,240.15	\$0.00
POLSON, AMANDA	VICE PRINCIPAL	\$133,806.80	\$0.00
PONCHET, THIERRY	TEACHER	\$85,800.78	\$0.00
PORTER, ERIN	TEACHER	\$108,013.99	\$0.00
PORTER, LINDSAY	TEACHER	\$104,566.17	\$0.00
POTKINS, SARAH	TEACHER	\$75,320.90	\$0.00
POULAIN, LOUIS	TEACHER	\$99,087.88	\$0.00
POULIN, HELENE	TEACHER	\$100,615.34	\$0.00
POULSEN, JACQUELINE	TEACHER	\$79,254.35	\$35.70
POWELL, LORRAINE	TEACHER	\$104,623.23	\$0.00
POWELL, SEAN	ACTING ASSOCIATE SUPERINTENDENT	\$168,035.36	\$9,589.83
POY, GREGORY	TEACHER	\$110,431.78	\$0.00
PRATT, ROSANNE	TEACHER	\$106,217.90	\$0.00
PRESTON, JOYCE	TEACHER	\$108,747.49	\$9.00
PRESTON, KRISTINA	TEACHER	\$82,737.17	\$0.00
PRETTY, BRETT	TEACHER	\$106,200.21	\$0.00
PRICE, STEVEN	TEACHER	\$111,814.48	\$652.00
PROCTOR, SAUL	TEACHER	\$106,337.60	\$0.00
PROTHEROE, KIMBERLY	TEACHER	\$78,202.81	\$0.00
PRUNKL, KERRI	TEACHER	\$94,351.06	\$0.00
PSAILA, KEITH	TEACHER	\$99,073.40	\$50.90
PSAILA, LYNDA	TEACHER	\$99,087.67	\$0.00
PUCKETT, MELISSA	TEACHER	\$109,218.44	\$0.00
PUGH, ALISON	TEACHER	\$108,172.50	\$52.90
PULLAN, MILA	TEACHER	\$105,488.70	\$0.00
PURNELL, CHRISTOPHER	TEACHER	\$106,333.25	\$0.00
QUAST, BRADY	TEACHER	\$111,595.06	\$0.00
QUAST, JEREMY	TEACHER	\$125,129.01	\$90.00
QUAST, VANESSA	TEACHER	\$108,727.48	\$0.00
QUINN, KERRY	TEACHER	\$96,465.32	\$46.40
RACANSKY, KELSEY	TEACHER	\$78,548.70	\$0.00
RACINE-TRAN, LADENA	TEACHER	\$79,179.88	\$0.00
RAK, MICHAEL	TEACHER	\$99,000.34	\$86.80
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$110,390.18	\$55.95
READ, ALAINA	TEACHER	\$80,132.46	\$40.99
READ, AMY	TEACHER	\$76,162.33	\$0.00
REED, REBECCA	TEACHER	\$86,414.66	\$0.00
REID, DANA	TEACHER	\$87,895.27	\$0.00
REID, DEANNA	VICE PRINCIPAL	\$116,563.51	\$2,088.93
REID, JOHN	TEACHER	\$99,072.11	\$0.00
REID, KARI	TEACHER	\$108,747.32	\$0.00
REID, MICHELLE	TEACHER	\$106,297.93	\$35.70
REINTJES, MIKKI	TEACHER	\$108,728.39	\$0.00
REKSTEN, NORAH	TEACHER	\$81,852.91	\$0.00
RELF, JANA	PRINCIPAL	\$152,336.31	\$763.17
REMPEL, SUSAN	TEACHER	\$108,827.96	\$0.00
RESIDE, SARA	VICE PRINCIPAL	\$123,154.24	\$607.29
RESTALL, DAGMAR	TEACHER	\$105,673.74	\$0.00
REYNOLDS, SEAN	TEACHER	\$108,855.62	\$0.00
REYNOLDS, ALLEN	TEACHER	\$106,329.27	\$0.00
RICHARDSON, BETH	VICE PRINCIPAL	\$135,866.65	\$249.98
RICHEY, TRAVIS	TEACHER	\$108,797.44	\$0.00
RICHEY, HOLLY	TEACHER	\$90,641.22	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
RICHTERS, ADRIENNE	TEACHER	\$89,485.75	\$0.00
RIMEK, JANINE	TEACHER	\$97,998.19	\$0.00
ROBERTS, LEILANI	TEACHER	\$98,807.97	\$0.00
ROBERTS, VICKI	PRINCIPAL	\$148,507.37	\$321.83
ROBERTSON, JESSICA	TEACHER	\$100,815.82	\$19.75
ROBERTSON, STEPHANIE	TEACHER	\$79,244.87	\$0.00
ROBINSON, AXEL	TEACHER	\$98,506.29	\$7.36
ROBINSON, NATALIE	TEACHER	\$82,478.87	\$0.00
ROBINSON, TRISH	TEACHER	\$108,746.70	\$276.41
ROCKWELL, ADRIA	TEACHER	\$95,597.10	\$0.00
RODIER, LYNNEA	TEACHER	\$106,202.14	\$0.00
RODMAN, DESMOND	PAINTER FOREPERSON	\$82,467.26	\$0.00
ROGERS, BEN	TEACHER	\$95,222.78	\$0.00
ROGERS, CLAIRE	TEACHER	\$75,165.43	\$0.00
ROLSTON, CHERYL	VICE PRINCIPAL	\$133,977.20	\$643.91
ROMPHF, CINDY	TEACHER	\$78,307.01	\$39.51
ROMPHF, JONATHAN	TEACHER	\$97,902.94	\$180.40
ROSENBERG, PETER	TEACHER	\$99,014.00	\$0.00
ROSS, HOLLIE	TEACHER	\$76,273.88	\$0.00
ROSS, JEREMY	TEACHER	\$99,088.55	\$0.00
ROSS, TANYA	TEACHER	\$108,826.66	\$919.79
ROTKIN, LISA	TEACHER	\$100,980.43	\$5.50
ROUECHE, ROBERT	ELECTRICIAN	\$80,429.24	\$0.00
ROY, DEVI	TEACHER	\$82,761.41	\$0.00
ROY, MATTHEW	TEACHER	\$100,301.21	\$69.55
ROZZANO, JOSEPH	CARPENTER	\$75,915.00	\$0.00
RUCK, MEGAN	TEACHER	\$75,633.59	\$0.00
RUDMAN, NICK	CARPENTER FOREPERSON	\$86,616.61	\$32.41
RUFFOLO, LIANA	TEACHER	\$106,325.23	\$55.95
RUMBLE, SEAN	TEACHER	\$76,844.83	\$0.00
RUMBOLT, SACHA	TEACHER	\$91,048.35	\$0.00
RUSS, PAM	ALLIED SPECIALIST	\$88,221.66	\$5,353.24
RUSSELL, HILARY	MANAGER, NETWORKS, COMMUNICATION, INFRASTRUCTURE AND SECURITY	\$93,951.64	\$652.70
RUTHERFORD, SCOTT	TEACHER	\$107,825.06	\$0.00
RYAN, TRIENA	TEACHER	\$83,518.25	\$0.00
SACKER-VAN GESSEL, ROBIN	TEACHER	\$105,240.86	\$0.00
SAKIYAMA, DALE	TEACHER	\$110,533.28	\$0.00
SALIDO, ARLENE	TEACHER	\$79,416.46	\$35.70
SALOMONS, MICHELLE	TEACHER	\$90,358.64	\$116.05
SALVATI, SUSAN	TEACHER	\$95,311.99	\$0.00
SAMUELSON, SCOTT	TEACHER	\$109,038.96	\$142.00
SANBORN, ANDREA	TEACHER	\$100,880.29	\$0.00
SANCHEZ, ANGELA	TEACHER	\$100,476.09	\$0.00
SANDERSON, CINDY	PRINCIPAL	\$152,336.35	\$2,478.03
SANKEY, MARNIE	TEACHER	\$75,029.45	\$0.00
SAPSFORD, BARBARA	VICE PRINCIPAL	\$133,636.40	\$968.59
SCALAPINO, LISA	ALLIED SPECIALIST	\$106,929.29	\$3,254.69
SCHAEFER, JEFFREY	TEACHER	\$108,297.30	\$50.00
SCHIPPERS, MARK	TEACHER	\$108,837.45	\$0.00
SCHLAPPNER, CARRIE	PRINCIPAL	\$150,699.60	\$11.95
SCHNEIDER, JONATHAN	TEACHER	\$107,175.15	\$95.95
SCHNEIDER, LISA	TEACHER	\$78,884.51	\$0.00
SCHROEDER, TODD	TEACHER	\$97,472.31	\$0.00
SCHURING, MEGAN	TEACHER	\$100,905.93	\$0.00
SCHWARZ, LOUISE	TEACHER	\$98,604.95	\$0.00
SCHWARZ, RENE	TEACHER	\$108,827.97	\$35.70
SCIGLIANO, FRANK	TEACHER	\$88,150.76	\$0.00
SCOTT, ANDREA	TEACHER	\$87,276.48	\$0.00
SCOTT, JENNIFER	VICE PRINCIPAL	\$137,214.37	\$285.61
SCOTT, MATTHEW	TEACHER	\$79,526.56	\$0.00
SCOTT, SKYE	TEACHER	\$83,304.68	\$0.00
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$100,457.25	\$0.00
SEABERG, MICHA	VICE PRINCIPAL	\$137,214.41	\$11.95
SEABERG, VICKY	TEACHER	\$108,745.69	\$0.00
SEAMAN, HEATHER	TEACHER	\$102,975.51	\$0.00
SEFTON, JAY	TEACHER	\$79,903.56	\$0.00
SENESE, JANE	TEACHER	\$98,794.56	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
SHANNON, LIA	TEACHER	\$98,156.64	\$583.61
SHARP, DEANNE	TEACHER	\$94,872.33	\$0.00
SHARRATT, HEIDI	TEACHER	\$75,345.42	\$0.00
SHAW, LISA	TEACHER	\$98,439.29	\$0.00
SHAW, PAULA	TEACHER	\$75,558.43	\$0.00
SHERRINGTON, JENNIFER	TEACHER	\$106,200.20	\$0.00
SHERSTOBITOFF, TAMMY	DISTRICT PRINCIPAL, HUMAN RESOURCE SERVICES	\$160,495.10	\$71.15
SHI, ZIHAN	SENIOR MANAGER, MARKETING INTERNATIONAL EDUCATION	\$115,774.80	\$28,827.18
SHIRES, ANDREW	TEACHER	\$98,997.45	\$0.00
SHLAKOFF, LYNN	TEACHER	\$100,882.33	\$0.00
SHOLINDER, KIMBERLY	TEACHER	\$101,899.06	\$31.61
SHONKI, KARMDDEEP	TEACHER	\$94,732.36	\$0.00
SHORTHOUSE, ALYSON	TEACHER	\$77,905.17	\$0.00
SHORTREED, DAVID	VICE PRINCIPAL	\$137,214.33	\$310.96
SHORTREED, KEELEY	TEACHER	\$75,039.66	\$0.00
SHORTT, CHARMAINE	ACTING DISTRICT PRINCIPAL, EARLY LEARNING AND CHILD CARE	\$152,336.31	\$186.22
SHOWERS, SONDR	TEACHER	\$103,391.59	\$96.94
SHRUBSOLE, DEREK	TEACHER	\$107,180.09	\$85.00
SHULTZ, ACIA	TEACHER	\$99,664.99	\$2,769.50
SHUM, ANNIE	TEACHER	\$105,913.81	\$0.00
SHYPITKA, BRENDA	TEACHER	\$99,082.10	\$428.20
SIMONOK, LISA	TEACHER	\$99,066.44	\$1,196.09
SIMONS, KAILEIGH	TEACHER	\$92,251.86	\$0.00
SIMONSON, ERIC	TEACHER	\$108,728.58	\$0.00
SIMONSON, ERIKA	TEACHER	\$84,844.49	\$20.00
SIMPSON, CORRINA	TEACHER	\$108,746.60	\$0.00
SINGH, TANIA	VICE PRINCIPAL	\$135,300.17	\$1,215.81
SIRDINSKI, SUZANNE	TEACHER	\$107,057.18	\$0.00
SITAR, ISTVAN	TEACHER	\$108,854.72	\$0.00
SIVERTSON, GREG	TEACHER	\$106,517.84	\$0.00
SKINNER, ANDREA	TEACHER	\$108,279.28	\$0.00
SKWAROK, JAMES	TEACHER	\$108,837.39	\$0.00
SLOBODA, STEFANIE	VICE PRINCIPAL	\$133,672.60	\$1,842.80
SLUGGETT, CASSANDRA	TEACHER	\$80,218.68	\$0.00
SMALL, JENNIFER	TEACHER	\$100,514.72	\$0.00
SMART, KIMBERLEE	TEACHER	\$104,583.56	\$0.00
SMIRNJAK, JOSEPH	ROOFER	\$78,242.21	\$209.99
SMITH, ALEXANDRA	TEACHER	\$78,143.69	\$0.00
SMITH, CHRISTINE	TEACHER	\$110,710.97	\$149.29
SMITH, JOLENE	TEACHER	\$77,879.06	\$0.00
SMITH, MATTHEW	TEACHER	\$86,551.00	\$0.00
SMITH, PATRICIA	TEACHER	\$79,217.59	\$0.00
SMITH, PAUL	TEACHER	\$98,917.74	\$116.05
SMITH, SANDY	TEACHER	\$108,934.56	\$0.00
SMITH, SUSAN	TEACHER	\$106,323.28	\$50.00
SNIDER, IAN	TEACHER	\$100,836.09	\$55.95
SNOW, JOANNA	PRINCIPAL	\$152,336.34	\$0.00
SOMERS, EDWARD	TEACHER	\$110,907.74	\$250.00
SOMMERFELD, CHRISTINA	TEACHER	\$85,751.12	\$0.00
SORENSEN, JODI	TEACHER	\$108,746.51	\$0.00
SPALL, KARA	TEACHER	\$81,523.56	\$0.00
SPARROW, DENISE	TEACHER	\$100,456.96	\$200.00
SPELLER, RACHEL	TEACHER	\$106,324.42	\$0.00
SPICER, KEVIN	TEACHER	\$108,827.33	\$0.00
SPICER, STEPHANIE	TEACHER	\$87,000.25	\$0.00
SPIES, JANE	TEACHER	\$98,094.53	\$0.00
SPINK, TESSA	TEACHER	\$103,867.29	\$0.00
SPRAY, TIM	TEACHER	\$110,390.36	\$0.00
SRAN, STEVE	TEACHER	\$98,622.86	\$113.72
STAPPLETON, AMANDA	TEACHER	\$83,677.81	\$0.00
STAR, MICHAEL	TEACHER	\$117,717.22	\$0.00
ST-ARNAUD, GABRIELLE	TEACHER	\$94,268.62	\$116.05
STARODUB, JACQUELINE	TEACHER	\$108,882.44	\$0.00
STEAD, NICOLE	TEACHER	\$105,128.83	\$0.00
STEFFENS, MEGAN	TEACHER	\$84,309.63	\$0.00
STEPHEN, NICHOLAS	TEACHER	\$89,216.65	\$0.00
STEPHENS, SARAH	TEACHER	\$78,148.73	\$141.27

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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, MANDY	TEACHER	\$108,855.45	\$0.00
STEVENS, RYAN	TEACHER	\$106,217.96	\$0.00
STEVENS, SHELLEY R	TEACHER	\$106,324.42	\$0.00
STEVENSON, PAUL	VICE PRINCIPAL	\$137,214.45	\$70.61
STEVENSON, RYAN	TEACHER	\$102,677.69	\$61.60
STEWART, AMBER	TEACHER	\$99,138.82	\$0.00
STONNELL, BRIAN	CARPENTER	\$79,799.35	\$1,730.83
STOREY, MEAGHAN	TEACHER	\$79,902.76	\$63.00
STORY, ELIZABETH	TEACHER	\$96,170.88	\$0.00
STRATFORD, KATHY	TEACHER	\$94,639.09	\$0.00
STRIDE, KATRINA	SECRETARY-TREASURER	\$203,796.36	\$7,790.18
STRONG, NICOLE	TEACHER	\$108,297.15	\$149.29
STUBBS, JEFFREY	TEACHER	\$82,309.56	\$0.00
SUNDHER, SANJAI	TEACHER	\$108,824.11	\$0.00
SWAN, LINDSAY	PRINCIPAL	\$144,178.46	\$0.00
TAGGART, AMY	TEACHER	\$106,306.70	\$0.00
TAGGART, ROXANNE	TEACHER	\$110,390.15	\$130.53
TAGHAOUSSI, MARC	TEACHER	\$106,323.53	\$343.00
TAIT, SARAH M	TEACHER	\$99,781.39	\$254.00
TALBOT, ALYSSA	TEACHER	\$84,189.51	\$0.00
TAYLOR, CARRIE	TEACHER	\$106,306.48	\$0.00
TAYLOR, LISA	TEACHER	\$108,746.57	\$0.00
TENUTA, EMMA	TEACHER	\$81,810.30	\$0.00
TERFLOTH, JASON	TEACHER	\$77,171.42	\$0.00
TESSEMAKER, JOCELYN	TEACHER	\$99,014.05	\$0.00
TEVAARWERK, KATHERINE	TEACHER	\$108,747.23	\$250.00
THATCHER, GORDON	TEACHER	\$107,986.99	\$0.00
THEIM, SUSAN	TEACHER	\$99,013.45	\$0.00
THISTLE, WILLIAM	TEACHER	\$95,664.81	\$0.00
THOM, MEGAN	TEACHER	\$77,766.29	\$0.00
THOMAS, LARA	TEACHER	\$89,262.79	\$0.00
THOMAS, SCOTT	PRINCIPAL	\$152,336.34	\$0.00
THOMAS-BOOTH, ERICA	TEACHER	\$105,404.56	\$0.00
THOMPSON, LAUREN	TEACHER	\$92,378.84	\$0.00
THOMPSON, DONNA	PRINCIPAL	\$160,495.10	\$272.33
THOMPSON, KATE	TEACHER	\$92,276.84	\$0.00
THOMPSON, MIKE	TEACHER	\$106,808.89	\$356.93
THOMPSON, THOMAS	PRINCIPAL	\$152,971.34	\$0.00
THORBURN, ELYSE	TEACHER	\$81,055.63	\$0.00
THORNBUR, SARAH	TEACHER	\$113,987.30	\$0.00
THORNTON, KEELY	TEACHER	\$107,027.27	\$0.00
THURBIDE, CAMERON	TEACHER	\$99,088.49	\$0.00
TIMMERMANS, TANYA	TEACHER	\$99,014.00	\$0.00
TIRINGER, KATHERINE	TEACHER	\$99,113.32	\$0.00
TISSARI, JANET	TEACHER	\$104,583.91	\$0.00
TOMPKINS, MARYLOU	TEACHER	\$108,746.49	\$0.00
TOPIC, WINIFRED	TEACHER	\$108,744.79	\$0.00
TORRES, JUAN	TEACHER	\$88,971.14	\$20.44
TOSZAK, ROBIN	TEACHER	\$108,882.31	\$0.00
TOTH, MAXINE	TEACHER	\$97,825.45	\$40.99
TOYE-WATSON, JADE	TEACHER	\$97,598.34	\$3,826.29
TRAN, JACK	TEACHER	\$98,997.42	\$0.00
TRAN, STEPHANE	TEACHER	\$107,516.87	\$0.00
TRAVERSE, CAMILLE	ALLIED SPECIALIST	\$94,688.56	\$6,977.03
TRAYNOR, JANELLE	TEACHER	\$108,171.49	\$205.00
TREBILCO, RACHEL	TEACHER	\$96,275.48	\$6,626.26
TRENCHARD, LEANN	TEACHER	\$108,811.67	\$0.00
TRINH, AI	TEACHER	\$108,746.49	\$0.00
TROFIMUK, MARYANNE	PRINCIPAL	\$156,494.98	\$11.95
TRUMPY, CHRISTINA	TEACHER	\$99,279.01	\$175.00
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERNATIONAL EDUCATION	\$148,630.22	\$18,092.93
TURCOTTE, JULIEN	TEACHER	\$110,223.35	\$0.00
TURCOTTE, MICHELE	TEACHER	\$75,112.85	\$192.55
TURNER, BENJAMIN	TEACHER	\$99,095.88	\$310.80
TURNER, EDWARD	ELECTRICIAN	\$81,318.35	\$2,549.57
TYRRELL, RACHELLE	TEACHER	\$106,200.24	\$0.00
UGLJAR, LAUREN	TEACHER	\$94,394.87	\$21.01

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
UNDERWOOD, ALEXIS	TEACHER	\$92,620.88	\$20.00
VALIKOSKI, ANN	TEACHER	\$87,774.62	\$76.50
VAN CAMPEN, NICOLE	TEACHER	\$84,821.09	\$0.00
VAN HECKE, JUSTIN	CARPENTER	\$80,099.36	\$250.00
VAN KATWIJK, CHIANA	TEACHER	\$79,556.31	\$0.00
VAN MOLL, ERIC	TEACHER	\$99,111.38	\$0.00
VAN SPRONSEN, JONATHON	TEACHER	\$75,226.84	\$0.00
VAN TINE, BART	TEACHER	\$91,897.68	\$0.00
VANAKKER, MARK	TEACHER	\$99,113.10	\$85.17
VARGAS, DAVID	TEACHER	\$98,997.46	\$0.00
VERDE, TYLER	TEACHER	\$81,517.20	\$1,139.17
VERHAGEN, MICHAEL	TEACHER	\$103,982.61	\$216.00
VINGO, MICHELLE	TEACHER	\$106,687.18	\$0.00
VINTERS, JAMES	ELECTRONICS TECHNICIAN 2	\$79,020.66	\$0.00
VISTISEN-HARWOOD, MARNI	DIRECTOR, FACILITIES	\$167,873.20	\$227.68
VIZER, ROY	TEACHER	\$78,815.31	\$0.00
VOLK, STACEY	TEACHER	\$82,635.58	\$0.00
VON TIGERSTROM, MAUREEN	TEACHER	\$108,747.61	\$5,345.07
VOUK, KELCIE	TEACHER	\$78,248.99	\$0.00
WADE, ETHAN JOHN	ELECTRICIAN	\$78,685.78	\$1,333.10
WADE, PHILLIP	ASSISTANT MANAGER BUILDING MAINTENANCE	\$86,964.42	\$1,246.31
WALASEK, DEBRA	TEACHER	\$95,199.99	\$0.00
WALASEK, JASON	TEACHER	\$106,218.04	\$0.00
WALKER, OMDREA	TEACHER	\$108,728.67	\$0.00
WALKER, RAYMOND	CARPENTER	\$85,739.80	\$1,484.50
WALKER, REBECCA	TEACHER	\$79,738.76	\$0.00
WALKER, SHEILAH	TEACHER	\$107,795.97	\$0.00
WALLACE, GORDON	PROJECT MANAGER, MAJOR CAPITAL	\$113,735.33	\$0.00
WALLACE, SEAN	TEACHER	\$110,450.17	\$79.80
WALMAN, ASHLEY	TEACHER	\$107,121.16	\$26.61
WALT, DANA	TEACHER	\$108,727.40	\$34.00
WALTERS, LARA	TEACHER	\$97,714.89	\$0.00
WALTON, CAROL	TEACHER	\$90,327.79	\$2,391.43
WANLESS, JENNIFER	TEACHER	\$109,204.36	\$0.00
WARD, EMILY	TEACHER	\$77,717.95	\$0.00
WARDLE, TANYA	TEACHER	\$108,746.50	\$0.00
WATSON, BRENT	TEACHER	\$95,372.74	\$0.00
WATT, ZOE	ALLIED SPECIALIST	\$107,445.43	\$9,135.10
WATTS, BRUCE	TEACHER	\$100,132.50	\$40.99
WAUTHY, JAMES	TEACHER	\$96,269.00	\$0.00
WEAR, LARA	TEACHER	\$108,728.50	\$0.00
WEAVER, JEFFERY	TEACHER	\$110,267.41	\$79.80
WEBER, DEBORAH	TEACHER	\$107,037.89	\$0.00
WEBER, ELEANOR	TEACHER	\$108,827.79	\$0.00
WECKEND, SUZANNE	VICE PRINCIPAL	\$132,395.65	\$70.62
WEINERMAN, ASHER	TEACHER	\$90,668.99	\$0.00
WEIR, HEATHER	TEACHER	\$108,340.81	\$0.00
WEIST, JUDITH	TEACHER	\$86,452.02	\$0.00
WELBY, SEAN	TEACHER	\$108,744.85	\$0.00
WELSH, ELIZABETH	ALLIED SPECIALIST	\$107,469.46	\$0.00
WELTE MAIBEN, BRUNO	TEACHER	\$75,262.83	\$0.00
WEST, ALISON	TEACHER	\$104,566.97	\$25.98
WEST, GWYNETH	TEACHER	\$98,997.45	\$33.00
WESTBY, LEOLA	TEACHER	\$99,034.92	\$0.00
WESTCOTT, STEPHEN	TEACHER	\$99,014.13	\$50.90
WESTON, JOHN	TEACHER	\$110,622.55	\$0.00
WESTON, PATRICK	TEACHER	\$99,166.63	\$0.00
WESTON, SHELLEY	TEACHER	\$98,148.29	\$0.00
WHEELER, BAILEY	ALLIED SPECIALIST	\$88,076.42	\$2,666.30
WHEELER, STEWART	TEACHER	\$112,843.82	\$110.20
WHITE, BENJAMIN	TEACHER	\$108,326.39	\$0.00
WHITTEN, DEBORAH	SUPERINTENDENT OF SCHOOLS	\$246,668.27	\$9,824.72
WHYTE, KAREN	TEACHER	\$79,749.25	\$0.00
WIGNALL, CHRISTOPHER	TEACHER	\$106,334.95	\$265.53
WILCOX, KEVIN	TEACHER	\$91,171.49	\$20.60
WILKINSON, KAYLI	TEACHER	\$93,904.53	\$0.00
WILLIAMS, ALAN	TEACHER	\$99,997.89	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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
WILLIAMS, JESSICA	TEACHER	\$108,750.72	\$18.00
WILLIAMS, LYNDIA	TEACHER	\$106,280.14	\$116.05
WILLIAMS, NICOLE	TEACHER	\$80,103.95	\$0.00
WILLIAMSON, LAUREN	TEACHER	\$105,892.24	\$0.00
WILLINGTON, CARMEN	TEACHER	\$106,324.37	\$25.98
WILLIS, JAMES	TEACHER	\$82,506.69	\$238.00
WILLSON, LAUREN	TEACHER	\$88,294.33	\$0.00
WILSON, CHRISTINA	TEACHER	\$98,999.02	\$117.60
WILSON, EVAN	MECHANICAL FOREPERSON	\$77,264.58	\$24.50
WILSON, FREDRICK	TEACHER	\$76,490.03	\$18.85
WILSON, NICOLE	TEACHER	\$96,163.02	\$0.00
WILSON, SYDNEY	TEACHER	\$79,133.26	\$0.00
WILTON, DEANNA	TEACHER	\$99,112.49	\$0.00
WINKLER, SARAH	PRINCIPAL	\$146,501.58	\$671.51
WINTHROPE, SUE	TEACHER	\$101,400.68	\$0.00
WINTON, TONYA	VICE PRINCIPAL	\$128,566.20	\$58.67
WISH, ALANNA	TEACHER	\$84,752.49	\$0.00
WITTMAN, BRIE	TEACHER	\$94,680.39	\$25.98
WITZKE, AARON	TEACHER	\$81,629.92	\$205.24
WOHLBERG, LIANE	TEACHER	\$85,180.71	\$0.00
WOLSAK, JUSTINE	TEACHER	\$108,746.76	\$40.99
WOOD, SHAWNA	TEACHER	\$108,746.50	\$0.00
WOODROW, ANDREA	TEACHER	\$87,880.03	\$0.00
WORSLEY, HARRISON	TEACHER	\$98,834.76	\$52.90
WRIGHT, COREY	TEACHER	\$110,513.87	\$0.00
WRIGHT, LAUREN	TEACHER	\$98,020.47	\$0.00
WRIGHT, SARA	TEACHER	\$108,728.68	\$0.00
WU, JOY	TEACHER	\$93,380.43	\$0.00
YAXLEY, CARLA	TEACHER	\$94,220.07	\$0.00
YEE, BRITTANY	TEACHER	\$86,799.85	\$0.00
YOUNG, ALANA	TEACHER	\$94,583.93	\$0.00
YOUNG, ANDREW	CARPENTER	\$83,281.84	\$1,571.95
YOUNG, DAVID	TEACHER	\$108,747.33	\$0.00
ZAPPELLA, GIOVANNI	PLUMBER	\$79,520.44	\$0.00
ZEMANEK, TIMOTHY	TEACHER	\$86,650.56	\$0.00
ZOLBROD, SAMUEL	TEACHER	\$90,626.93	\$625.00
ZUCKO, VINI	TEACHER	\$76,209.95	\$0.00
ZUYDERDUYN, MELISSA	TEACHER	\$107,766.13	\$0.00
TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000		\$132,184,143.71	\$568,329.20
TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS		\$79,215,559.90	\$162,129.62
TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS		\$211,399,703.61	\$730,458.82
CONSOLIDATED TOTAL - REMUNERATION PAID		\$211,648,963.02	\$738,578.23
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN			\$12,842,164.68

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024**

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 61 (Greater Victoria) and its non-unionized employees during fiscal year 2023-2024.

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, 2024

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
ACCESSSMT HOLDINGS LTD	\$111,896.18
ACCUTEMP	\$86,659.39
ACKLANDS-GRAINGER INC	\$72,864.61
ACTION DOOR SERVICE INC	\$42,631.12
ADEMCO III LTD	\$29,426.26
AIRPLUS INDUSTRIAL CORP	\$87,032.41
ALI BABA PIZZA	\$48,999.57
ALUMA SYSTEMS INC.	\$92,031.87
AMAZON.CA	\$615,594.77
AMERICAN TIME	\$25,379.06
ANDREW SHERET LTD.	\$403,097.82
ANNIE M. CHARBONNEAU, ARCHITECT	\$39,073.65
ANTHOM HVAC LTD.	\$34,503.00
APOLLO SHEET METAL LTD	\$130,923.13
APPLE CANADA INC	\$85,451.02
ARCHIE JOHNSTONE PLUMBING & HEATING	\$484,970.71
ARI FINANCIAL SERVICES T46163	\$92,431.12
ART STARTS IN SCHOOLS	\$29,585.50
ASSOCIATED VICTORIA PEST CONTROL	\$34,925.62
BARTLETT TREE EXPERT COMPANY	\$101,791.73
BC FERRIES	\$65,196.68
BC HYDRO & POWER AUTHORITY	\$1,711,638.77
BC SCHOOL SPORTS	\$53,175.78
BC TRANSIT	\$81,647.33
BCAUSE VENTURES LTD.	\$210,689.22
BCPVPA	\$152,695.85
BCSTA	\$77,914.71
BEIJING NEW ORIENTAL VISION	\$30,780.00
BENT VENT SHEET METAL	\$32,891.25
BEST BUY	\$25,092.40
BOLEN BOOKS LTD	\$40,346.09
BORDEN LADNER GERVAIS LLP	\$205,754.03
BRIGHT CAN-ACHIEVE LIMITED	\$53,342.60
BUNZL CLEANING AND HYGIENE CANADA	\$784,679.32
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$412,857.75
C.E.S. ENGINEERING LTD.	\$77,852.25
CAMOSUN COLLEGE	\$439,628.73
CANADIAN CANCER SOCIETY	\$38,317.60
CANADIAN CORPS OF COMMISSIONAIRES	\$39,390.93
CANADIAN EDUCATION WAREHOUSE	\$29,568.04
CANAM HOLDINGS LTD	\$60,480.00
CANWEST MECHANICAL INC	\$406,990.46
CAPITAL CITY PAVING	\$66,167.85
CAPITAL PROJECT MANAGEMENT, INC	\$112,035.52
CAPITAL REGIONAL DISTRICT-WATE	\$30,625.40
CASCADE FIRE PROTECTION (2012)	\$26,078.38
CASCADIA METALS LTD	\$85,659.36
CANADIAN TIRE STORE	\$73,146.99

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
CENTAUR PRODUCTS INC	\$69,123.62
CHARTER TELECOM INC	\$1,022,977.24
CITY OF VICTORIA	\$39,481.69
CLASS SOLVER PTY LTD.	\$27,988.43
CLOVERDALE PAINT INC	\$62,160.71
COAST APPLIANCES	\$57,353.85
COIT SERVICES	\$28,140.00
COLUMBIA FIRE & SAFETY LTD	\$32,357.77
COMMERCIAL LIGHTING PRODUCTS LTD	\$58,323.19
COMMITTEE FOR CHILDREN	\$43,506.00
CONVOY SUPPLY - VICTORIA	\$40,013.55
CORP OF THE CITY OF VICTORIA	\$312,354.25
CORP OF THE DIST OF SAANICH	\$2,174,116.50
COSTCO WHOLESALE	\$294,373.51
COUNTRY GROCER	\$28,250.09
CRESCENT BEACH PUBLISHING	\$71,060.86
CRISIS PREVENTION INSTITUTE IN	\$29,208.33
CROY & CO. STAGE LIGHTING LTD.	\$25,040.14
DELTA VICTORIA OCEAN POINTE	\$158,410.77
DENBOW	\$46,692.65
DMS TECHNOLOGIES INC	\$72,450.00
DOLLARAMA	\$43,826.64
DURWEST CONSTRUCTION MANAGEMENT	\$15,323,960.55
E C S ELECTRICAL CABLE SUPPLY	\$35,721.84
E H PRICE LIMITED	\$37,456.18
EAGLE WING TOURS	\$115,253.75
ECCO HEATING PRODUCTS	\$33,257.59
EDUCAN INSTITUTIONAL FURNITURE	\$85,776.71
EDUCATIONAL WORLD TOURS	\$61,803.00
EECOL ELECTRIC CORP	\$43,035.19
ELLISON TRAVEL & TOURS LTD.	\$207,666.00
ENGINEERED AIR	\$54,756.02
ENVIRO-VAC	\$36,702.75
ERDEM EXCAVATING LTD	\$58,155.70
ESQUIMALT NATION	\$110,500.88
ET GROUP	\$82,003.29
EXPEDIA CRUISES VICTORIA	\$63,510.02
FAIRFIELD GONZALES COMMUNITY A	\$1,286,607.05
FAIRWAY MARKET	\$37,736.05
FIRST RESPONSE GLASS LTD	\$48,580.01
FIVE STAR PAVING CO LTD	\$215,109.71
FLOURISH! SCHOOL FOOD SOCIETY	\$114,829.59
FLYNN CANADA LIMITED	\$185,241.03
FOCUSED EDUCATION RESOURCES SO	\$58,793.86
FOLLETT SCHOOL SOLUTIONS INC	\$63,645.44
FORTISBC ENERGY (VANCOUVER ISL	\$1,145,732.28
FOSTER AIR CONDITIONING LTD	\$40,605.98
FRIESENS	\$25,477.10

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
FUTUREBOOK PRINTING, INC	\$64,022.64
G.R. PEARKES RECREATION CENTRE	\$26,645.31
GABRIEL ROSS INC	\$124,926.63
GASPARD	\$37,658.55
GORDON FOOD SERVICE CANADA LTD	\$81,015.20
GRAPHIC OFFICE INTERIORS	\$157,030.53
GREEN ROOTS PLAY EQUIPMENT INC	\$45,180.80
GRIST SLATE AND COPPER ROOFING	\$929,162.62
GVTA	\$104,268.00
HARRIS & COMPANY	\$47,521.57
HD HORNE SPRAYFOAM & INSULATIO	\$46,520.27
HDR ARCHITECTURE ASSOCIATES IN	\$885,333.62
HEALTH CARE RELOCATIONS LTD.	\$121,659.30
HEIDELBERG MATERIALS CANADA LI	\$39,386.82
HEROLD ENGINEERING LIMITED	\$116,349.23
HOME LUMBER & BUILDING SUPPLY	\$70,580.96
HOMETOWN TEAM & CORPORATE SALE	\$29,483.90
HOMEWOOD HEALTH INC	\$155,925.02
HOT HOUSE PIZZA	\$46,185.12
HUB INTERNATIONAL INSURANCE BR	\$46,049.00
IBM CANADA LTD	\$30,559.20
ICONIX WATERWORKS LIMITED PART	\$30,587.52
IDN-CANADA LTD	\$34,111.39
INNOV8 DIGITAL SOLUTIONS INC	\$608,242.22
IREDALE ARCHITECTURE	\$128,358.18
ISLAND ASPHALT LIMITED	\$31,907.05
ISLAND ENVIRONMENTAL HEALTH & SAFETY	\$100,457.95
ISLAND KEY COMPUTER LTD	\$1,124,701.32
ISLAND SEXUAL HEALTH SOCIETY	\$26,005.00
ISLAND TEMPERATURE CONTROLS LIMITED	\$54,261.69
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$97,009.72
JAMF SOFTWARE	\$29,485.00
JONATHAN MORGAN & COMPANY LIMITED	\$52,899.90
JOSTENS	\$86,810.25
JUNO & SM ENTERPRISES INC.	\$32,447.63
K P M G	\$36,750.00
KENNEDY, MARY KAY	\$45,015.58
KERR CONTROLS INC	\$58,685.79
KEV SOFTWARE INC	\$202,982.62
KMBR ARCHITECTS PLANNERS INC.	\$436,574.69
KMS TOOLS & EQUIPMENT LTD	\$64,438.59
KNIGHTWAY MODULAR TRANSPORTATION	\$50,066.10
KOFFMAN KALEF LLP	\$51,770.31
L'AUBERGE DU MONT	\$175,484.10
LAUREL POINT INN	\$32,109.18
LIFETOUCH PHOTOGRAPHY	\$27,016.11
LIMSSA	\$35,046.79
LONDON DRUGS	\$26,439.59

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
LONG & MCQUADE LIMITED	\$148,412.19
LUMBERWORLD OPERATIONS LTD	\$215,394.44
LVISSAA	\$105,213.26
M & B TOURS LTD	\$355,596.03
MACNUTT ENTERPRISES LTD	\$58,958.52
MARITIME TRAVEL	\$34,168.18
MARSH CANADA LIMITED	\$87,220.00
MCRAE'S ENVIRONMENTAL SERVICES	\$51,295.95
MICHAELS #3501	\$26,118.84
MICHELL EXCAVATING LTD	\$97,143.83
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	\$4,046,840.80
MINISTER OF FINANCE C/O CLIMAT	\$139,676.25
MONK OFFICE SUPPLY LTD.	\$715,123.99
MT WASHINGTON PACIFIC, ULC	\$35,114.93
MUCHO BURRITO	\$29,930.38
MUNICIPAL PENSION PLAN	\$4,268,554.40
MUNROS BOOKSTORE LTD	\$91,365.40
MYRA SYSTEMS CORP.	\$166,731.04
NATIONAL GRATING INC	\$79,079.00
NELSON EDUCATION LTD	\$59,657.44
NORDIC INDUSTRIES LTD	\$34,868.69
NORMAN TOURS LTD	\$32,189.75
NORTON ROSE FULBRIGHT CANADA L	\$643,776.76
OAK BAY WATER DEPT	\$96,188.15
ONE STOP FUNDRAISING INC	\$26,293.05
OUT OF THE BLUE DESIGNS	\$134,136.34
PACIFIC AUDIO WORKS LTD	\$168,833.98
PACIFIC BLUE CROSS	\$4,972,728.27
PACIFIC CONTROLS LIMITED	\$29,975.24
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	\$69,000.00
PACIFIC ROLLSHUTTERS & AWNINGS	\$50,031.45
PACIFIC TRUSS DIV OF ALL-FAB B	\$27,877.81
PALADIN TECHNOLOGIES INC	\$137,201.11
PANAGO	\$206,673.91
PANTERRA ADVENTURE TRAVEL	\$37,510.48
PARKER JOHNSTON INDUSTRIES LTD	\$489,388.52
PASSION SPORTS	\$120,367.12
PAYPAL	\$77,029.95
PEARSON CANADA INC	\$32,845.51
PHILTER AUDIO CORPORATION	\$42,913.57
PHOENIX STAR POWER	\$32,655.00
POWERSCHOOL CANADA ULC	\$536,669.16
PRIME ENGINEERING LTD.	\$40,406.51
PROGRESSIVE GIFT CARDS	\$102,516.10
PROVINCE OF BRITISH COLUMBIA	\$56,804.93
PUBLIC EDUCATION BENEFITS TRUST	\$2,249,285.89
REAL CANADIAN WHOLESAL	\$117,497.87
REAL CDN SUPERSTORE	\$31,775.62

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
REDBLUE HEATPUMPS & REFRIGERAT	\$44,243.97
REDE ENERGY SOLUTIONS LTD	\$25,540.20
REIMER HARDWOODS LTD	\$84,022.63
REMOVAL REMEDIATION SERVICES	\$103,137.66
RICHELIEU HARDWARE LTD	\$27,245.81
RICHMOND ELEVATOR MAINTENANCE	\$326,934.05
RIVERS LAWN & GARDEN MAINTENAN	\$58,403.63
ROCKY POINT ENGINEERING LTD	\$26,256.30
RUSSELL HENDRIX FOODSERVICE EQ	\$40,852.11
RYZUK GEOTECHNICAL LTD	\$36,957.08
SAANICH WATER DEPARTMENT	\$534,382.37
SAVE ON FOODS	\$326,161.95
SCHNEIDER ELECTRIC CANADA INC	\$33,582.15
SCHOLASTIC BOOK FAIRS CANADA I	\$37,707.82
SCHOOL DISTRICT #63 (SAANICH)	\$27,813.00
SCHOOL DISTRICT #64 (GULF ISL)	\$25,275.60
SCHOOL DISTRICT #62 (SOOKE)	\$25,770.00
SCHOOL HOUSE TEACHING SUPPLIES	\$26,577.07
SCHOOLHOUSE PRODUCTS INC	\$198,245.21
SECURABILITY PROTECTION INC.	\$100,421.55
SHAW BUSINESS	\$38,680.59
SINCLAIR SUPPLY LTD	\$65,178.36
SINO-CA EDUCATION & TRAINING	\$26,064.37
SMCN CONSULTING INC	\$172,688.29
SMITH TRANSPORTATION LTD	\$64,334.65
SOFTCHOICE LP	\$394,302.51
SONGHEES FIRST NATION	\$176,992.50
SPORTFACTOR INC.	\$29,120.51
SPORTVICTORIA	\$43,160.00
SQUARE ONE PAVING LTD.	\$37,275.02
STAGEFAB CUSTOM MANUFACTURING	\$55,413.70
STAPLES STORE #64	\$42,711.18
STEELCITYDRYWALL LTD	\$25,725.00
STORM INDUSTRIES LTD	\$26,678.40
STRONG NATIONS PUBLISHING, INC	\$31,250.81
SUBWAY	\$151,205.87
SUNBELT RENTALS OF CANADA INC	\$88,363.56
SUNCOR ENERGY PRODUCTS	\$354,297.46
SYBERTECH WASTE REDUCTION LTD	\$29,628.88
SYSCO VICTORIA INC	\$110,868.03
TAPESTRY MUSIC	\$34,166.38
TEACHERS PENSION PLAN	\$18,329,619.51
TEAM SALES VANCOUVER ISLAND LT	\$47,266.34
TECHNICAL SAFETY BC	\$41,866.95
TELUS	\$150,923.65
TELUS MOBILITY INC	\$230,240.97
TEXTHELP INC	\$37,798.77
THE HOME DEPOT #7074	\$47,224.20

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
THIRDWAVE BUS SERVICES	\$932,500.51
THRIFTY FOODS	\$246,252.27
TIER ONE TRAVEL INC	\$146,499.03
TIGH-NA-MARA RESORT	\$38,031.95
TIRES UNLIMITED	\$29,498.00
TOP LINE ROOFING	\$448,699.65
TROY LIFE & FIRE SAFETY LTD	\$89,351.99
TRW HOLDINGS LTD	\$28,996.40
TWL FOOD SERVICES INC	\$48,254.56
UAP INC	\$38,691.89
ULINE	\$36,631.01
UNIQUE SPORTS TOURS LTD	\$103,414.75
UNITED LIBRARY SERVICES INC	\$28,991.00
UNIVERSAL SHEET METAL LTD	\$768,888.74
UNIVERSITY OF VICTORIA	\$71,010.05
UNIVERUS SOFTWARE CANADA INC.	\$36,487.52
UPPER CANADA FOREST PRODUCTS L	\$26,359.22
VANCOUVER ISLAND HEALTH AUTHORITY	\$603,742.70
VANCOUVER PUBLIC EDUCATION ALLIANCE	\$37,830.02
VICTORIA INTERNATIONAL STUDENT	\$36,960.00
VICTORIA NATIVE FRIENDSHIP CENTRE	\$148,331.05
VILLAGES PIZZA	\$42,132.79
WAL-MART	\$440,167.42
WASTE MANAGEMENT OF CANADA COR	\$205,069.28
WESCO DISTRIBUTION-CANADA INC	\$179,520.71
WESTCOAST ROOF INSPECTION SERV	\$68,225.43
WESTERN CAMPUS RESOURCES	\$42,411.46
WESTERN EDUCATIONAL ADVENTURES	\$26,009.15
WESTJET	\$42,410.44
WHITE SPOT	\$68,753.97
WILSONS TRANSPORTATION LTD	\$151,844.57
WORKSAFE BC	\$2,805,751.76
YELLOWRIDGE CONSTRUCTION LTD	\$6,974,251.75
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$98,661,751.02
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$7,378,476.90
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$106,040,227.92

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

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2024

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:		
Remuneration	\$ 211,648,963	
Employee expenses	738,578	
Employer portion of Employment Insurance Contributions and Canada Pension Plan	12,842,165	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 225,229,706
 Schedule of Payments for the Provision of Goods and Services		106,040,228

CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		\$ 331,269,934
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FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$248,686,839	
Special Purpose Fund Expenditures	41,609,653	
Capital Fund Expenditures	44,187,588	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		\$334,484,080

DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		\$ (3,214,146)
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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.

TO: The Board of Education
FROM: Deb Whitten, Superintendent of Schools
RE: Superintendent's Report
DATE: September 23, 2024

Ministry Updates:

K-12 Literacy Supports and Learning Disabilities: The Province is investing \$30 million over three years to better support students' literacy development in the K-12 school system. This initiative is intended to increase literacy levels for all students and allow for targeted interventions for K-12 students, including for students with learning disabilities such as dyslexia. Early identification is key to helping students struggling with literacy in their early school years, and throughout their education. Please see <https://www2.gov.bc.ca/gov/content/education-training/k-12/support/literacy-supports> for resources.

erase Refresh: Launch of New Website and Resources: The Ministry of Education and Child Care has refreshed the Expect Respect and a Safe Education (*erase*) website <https://www2.gov.bc.ca/gov/content/erase>. The new website features a streamlined design with improved access to information and resources for students, adults, and school staff.

District Updates:

Please see below the Student Achievement and related 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 22-23, 2024: Four focus areas: Artificial Intelligence; Justice, Equity, Diversity & Inclusion; Indigenous Education; Inclusive Learning
- Representative Advisory council of Students – first meeting of the school year – September 16, 2024 included conversation regarding Policy work and Student Voice
- School Visits – September 12: Quadra Elementary School: School Goals and Student Achievement
- Monthly Meeting with VPVPA President and Vice-President – September 26, 2024

Goal 2: Create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.

- Regular individual meetings with Esquimalt Nation; Métis Nation of Greater Victoria; Urban Peoples' House Indigenous Advisory, and the Elders Advisory Committee
- Meet bi-weekly with the Director of Indigenous Education
- Attended Songhees Pancake Breakfast – September 16, 2024

Goal 3: Create an inclusive and culturally responsive learning environment that will support learners' physical and mental well-being.

- Zoom meeting with the Ministry of Education and Child Care – September 27, 2024
- Pride Parade District Participation – July 7, 2024
- Return to School Interview with Al Ferraby, CFAA – September 3, 2024
- Chamber of Commerce Breakfast – September 25, 2024: Areas of Focus: Recruitment, Retention and Housing, which aligns with the Superintendent's Professional Growth Plan Goal #4

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 2024-2025 school year.
- Facilities Services for their exceptional cleaning, renovations and upgrade projects throughout the summer.
- Financial Services, Audit and Year-End staff for their exceptional work in preparing for and completion of a successful and smooth audit and Year-End process.
- School-based Principals and Vice-Principals for their work this summer in getting the schools ready for the 2024-2025 school year start-up.

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

To: Board of Education
From: Deb Whitten, Superintendent of Schools
Date: September 23, 2024
RE: Enhancing Student Learning Report

In the fall of 2020, the Ministry of Education passed the Enhancing Student Learning Reporting Order. The order requires that, each year, a board must submit to the Minister a report completed in accordance with the order by September 30; this year's deadline for submission has been extended to October 1, 2024. The Enhancing Student Learning Report (ESLR) brings a formalized approach to the planning and reporting of expectations for schools with a focus on enhancing student learning and success in literacy, numeracy, graduation, career and life goals, and students feeling welcome, safe, connected.

Staff (Senior Leadership Team and Department Directors/Principals/Vice Principals) have been working collaboratively to review and interpret the ESLR data and update the report. The 2024 – 2025 ESLR submission reflects the on-going commitment to operationalizing the District Strategic Plan, aligning District resources to support the work and using data to measure the success of our strategies.

Data is organized into three pillars: Intellectual Development, Human and Social Development and Career Development. Included in the 2024-2025 ESLR are four focus areas: Ongoing Data and Evidence Review, Ongoing Engagement, Alignment and Adaptations, and Improving Equity of Learning Outcomes for identified priority populations – Indigenous students, children and youth in care, and students with disabilities or diverse abilities. ESLR includes both required data sets as described by the Ministry of Education and Child Care, including data from the Foundations Skills Assessments (FSA), Grad Assessments, Student Learning Survey (SLS), 5-Year Completion Rate, Post- Secondary Transitions, as well as some local District data including Report Card data. While the ESLR is submitted to the Minister it is also designed with a view to informing the public about District goals and objectives.

Recommendation:

That the Board of Education of School District No. 61 (Greater Victoria) approve the Enhancing Student Learning Annual Report 2024-2025, 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.

One *Learning* Community

Greater Victoria
School District No. 61



Enhancing Student Learning Report

September 2024

In Review of Year 2023-2024 of the 2020-2025 Strategic Plan



Approved by Board on [date]

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Section B: Moving Forward

Planning and Adjusting for Continuous Improvement

Introduction: District Context

The Greater Victoria School District (the District) wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories we live, we learn, and we do our work. The District is advised by Four Houses to support the work of Indigenous Education and all Indigenous students within the District. The Four Houses that advise the District are Esquimalt First Nation, Songhees First Nation, The Metis Nation of Greater Victoria, and the Urban Peoples' House Indigenous Advisory.

The District is the largest of three school districts on lower Vancouver Island and spans the municipalities of Esquimalt, Oak Bay, Victoria, View Royal, and a portion of Saanich and the Highlands. The District provides quality education to 20,855* students within 28 elementary schools, ten middle schools, and seven secondary schools, as well as two alternative sites. The District strives to improve learning outcomes for all students, with a focus on the following groups (also known in this report as priority students):

- 1,528 self-identified Indigenous students (7.33% of enrolled students)*
 - Of these Indigenous students, 39 are Esquimalt Nation, 71 Songhees Nation, 410 are Métis, and 7 are Inuit
- 3,026 students with disabilities/diverse abilities (14.51% of enrolled students)*
- 569 students who have ever been in care**

Additionally, the District has 15 child care centres operating on school grounds, serving children ages zero to five, as well as six StrongStart centres. Each year, the District is also proud to host more than 1,000 International Students, and more than 650 adult learners through the Continuing Education Program. The District also offers a variety of Programs of Choice, including French Immersion.

*As per the Ministry of Education & Child Care's (MoECC) 2023/24 Student Success data

**As per the MoECC's 1701 final count in September 2023

Current Strategic Plan Priorities

The District is guided by its 2020-2025 Strategic Plan, as detailed on the district website here: sd61.bc.ca/our-district/plans and within **Appendix A** of this report. The three main goals of the Strategic Plan are:

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.

The District is committed to continuous improvement and recognizes that such efforts have a direct impact on student potential and achievement. **Figure 1** helps visualize our approach to continuous improvement as it relates to the school year cycle, outlining the need to *Identify* and *Implement* strategic actions during the fall and winter months, assess the *Impact* of those actions in the spring, and learn from that process to *Plan* for the next school year during the summer months.

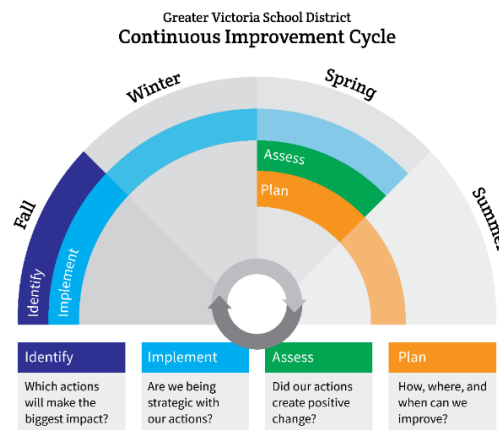


Figure 1: Continuous Improvement Cycle

Looking Back on the Year: Effectiveness of Implemented Strategies

The District is proud to highlight successes for priority students which have improved learning outcomes and relate to the 2020-2025 Strategic Plan and the Equity in Action Framework (EIAF).

- **Goal 1 of Strategic Plan; Policy & Governance of EIAF:** Created a three-year Accessibility Plan in accordance with the Accessible BC Act.
- **Goal 1 of Strategic Plan; Policy & Governance of EIAF:** Actioned the Boards Child Care Policy that when selecting *new* child care providers for school grounds, that environments and programming are inclusive and foster Indigenous reconciliation.
- **Goal 1 of Strategic Plan; Policy & Governance and Learning Environment of EIAF:** Focused on early years engagement and programming as an upstream approach to student achievement and well-being by increasing access to child care, adding 140+ spaces for 0-5 year olds and 250+ before/after school spaces, increasing family visits to StrongStart centres to 4,000+, and enriching transitions to Kindergarten by connecting early years educators.
- **Goal 1 of Strategic Plan; Learning Environment of EIAF:** Hired Multicultural Liaison Support Workers to provide transitional assistance to newcomer students. Schools have noticed families are better informed and have access to ongoing support.
- **Goal 2 of Strategic Plan; Policy & Governance of EIAF:** Strengthened relationships with the Four Houses in collaboration with the Indigenous Education Department (IED) through active participation in regularly scheduled meetings, and attendance at LEA meetings.
- **Goal 2 of Strategic Plan; Learning Environment of EIAF:** Adopted land-based programs at Craigflower Elementary, Shoreline Middle, Rockheights Middle, and

Esquimalt Secondary in partnership with Indigenous Education Department (IED) and Human-Nature Counselling Society.

- **Goal 2 of Strategic Plan; Learning Environment of EIAF:** Created opportunities specifically for Indigenous Students to explore career pathways (e.g. Indigenous Learners Day, Police Springboard Day).
- **Goal 2 of Strategic Plan; Learning Environment of EIAF:** Provided targeted literacy supports in ten priority schools with a focus on Indigenous students (Year 3 of the K-5 Literacy Plan) and extended support to all 28 elementary schools through inquiry projects and grants, resulting in increased teacher collaboration, growth in literacy learning, and student engagement.
- **Goal 2 and 3 of Strategic Plan; Policy & Governance of EIAF:** Established Children and Youth In Care (CYIC) Standard of Practice which includes publishing three reports per year and completed personalized support plans for every CYIC, while continuing to work with the IED to support Indigenous CYIC.
- **Goal 3 of Strategic Plan; Policy & Governance of EIAF:** Implemented overarching support for schools including Non-Violent Crisis Intervention Training which has increased staff confidence, skills, and stories of success with fewer incidents.
- **Goal 3 of Strategic Plan; Learning Environment of EIAF:** Facilitated 14 schools to access mental health and wellness grants focused on student voice while supporting the First Nations Mental Wellness Continuum Framework.

Existing and/or Emerging Areas for Growth

Based on MoECC data provided (see **Appendix B** for Section A data analysis), as well as additional local data and considerations (see **Appendix C**), we have identified the following growth areas within the District's Strategic Plan to ensure continuous improvement of student experiences.

- **Increase completion rates:** A gap in achievement exists for students with a MoECC behaviour designation (IBI & MBS), especially when these students are also CYIC and/or of Indigenous ancestry. Expanding the continuum of options for personalized programming for priority students and increasing the confidence and competence of staff who are supporting students with complex and challenging behaviours can help address this need. These will be priority areas of focus and can be addressed through professional learning for administrators and School-Based Teams/case managers, as well as exploring shifts to existing programming options to better serve and support priority students with behaviour designations in the early years.
- **Increase literacy rates:** Based on FSA and School Data (Student Development Benchmark App and CSL Tool), growth could be made to the percentage of all students proficient in reading and writing, with a priority focus on Indigenous students. Improvement could be achieved through the development of multi-tiered support

systems including collaborative inquiry, small group and 1-1 intervention, as well as collaborating with Songhees and Esquimalt First Nations Student Success coordinators, IED, and the Four Houses to align literacy practices with after-school programs.

- **Enhancing student-led mental health initiatives:** The 2023 BC Adolescent Health Survey notes that 40% of District students rate their mental health as “Fair” or “Poor”. The District plans to continue partnering with students in leading mental health and wellness initiatives in schools including hosting the second annual student-led Mental Health Fair, expand action grants to schools, and expand the Youth Wellness Clinics to high schools in partnership with Island Health.
- **Improve participation in dual credit or experiential career education activities:** 1701 data and data from the Four Houses suggests there are areas of growth for both participation rates and the amount of available opportunities. The District aims to close these support gaps through continued communication with families, and collaboration between the Career Education team and IED to create culturally responsive and inclusive experiential learning opportunities.
- **Increase Grade 10 and 12 satisfaction levels regarding how school is preparing students for their career and life goals:** Student Learning Survey (SLS) reports 60% of Grade 12 students are satisfied (“Sometimes,” “Most of the Time,” or “All of the Time”) that school is preparing them for a job in the future. The District will continue to create specific opportunities related to students’ goals and empower all teachers to become culturally responsive Career Influencers by making connections between course work and students’ skills, interests, and values. This includes promoting relevant careers through IED and in relation with the Indigenous Education Council.
- **Enhance assessment practices:** Anecdotal feedback from our learning community including the Four Houses, IED, and community partner organizations (ICA, VICCIR and VIRCS), have signaled a need for more engagement with stakeholders to improve culturally responsive assessment practices that align with provincial guiding documents (Primary Program), such as offering collaborative working sessions to explore literacy strategies and assessment practices, awareness of implicit bias, promoting cultural relevance, and including Indigenous worldviews and perspectives.
- **Reframing Kindergarten ‘readiness’:** Based on increasing family participation in the Kindergarten Welcome Process and feedback from families, the District aims to shift pedagogy from “are children ready for school” to “are schools ready for all children” by aligning school-based teams, classroom-based Early Childhood Educators(ECEs), child care providers, and Kindergarten teachers through a professional collaboration series in partnership with the Four Houses.

Ongoing Strategic Engagement (Qualitative Data)

The District engages local First Nations Rightsholders, students, families, community members, and third parties when considering continuous improvement for student

learning outcomes. The engagement process begins by asking how the Four Houses would like to engage, and then working through IED as a conduit. The District seeks the Four Houses' guidance on how to best support their children, youth, and families.

The District follows the International Association of Public Participation (IAP2) Foundations and Spectrum of Public Participation framework when developing engagement strategies and plans. Depending on the type of project and scope, engagement can take shape in many ways. For larger projects requiring consultation from a variety of groups including the broader public, engagement may be conducted through open houses, workshops, and online surveys. Other means of gaining public input can occur through the Public Board of Education and Committee Meetings, submissions through our website contact forms, and feedback channeled through Parent Advisory Councils.

The District recognizes it is important to be inclusive and transparent throughout an engagement process and ensure anyone who may be affected by a decision can provide informed input on the potential outcome. A key consideration in engagement planning is accessibility and reducing barriers for all community members to participate. Some strategies include translating materials into different languages and utilizing various communication tools or platforms to adapt to the active participant's needs.

After conducting an engagement, the District reports back on the public's opinions through the District website, school channels, and/or social media. Feedback on the process itself is also considered as a means for continuous improvement.

Examples of engagements from the past year include:

1. **Indigenous Education Department:** IED provides the bridge for authentic consultation between District departments and the Indigenous community. This allows for clear and respectful engagement to review matters relating to the use of facilities, the elements and considerations of land use, and protocols to be considered and maintained. Once the District receives project approval from the MoECC, IED works closely with Departments to support the project through a culturally responsive framework that upholds the commitments of the TRC, DRIPPA and the relationships that the District has with the Indigenous communities that they serve.
2. **Accessibility Plan:** Public engagement was conducted to identify barriers to accessibility and create a plan to address them. The process considered Indigenous students and the broader Indigenous community through consultation with IED and the Indigenous representative on the Accessibility Advisory Group. Feedback was used to create a three-year accessibility plan and improve the reporting function of accessibility barriers. The plan will also be reviewed with the Indigenous Education Council for further considerations.

3. **Child Care:** Engagement was conducted with our child care providers and school-based Early Childhood Educators through an online survey and bi-monthly meetings with targeted questions and barriers to work through. The goal was to determine the viability of integrating 0-5 child care into the K-12 education system. Distinctions-based data was examined within the child care settings, as was the child care inclusion model and disparities between the Community Assisted Living Act and the School Act. Data and information were shared with the district to inform strategic and operational planning for child care on school grounds.

Adjustment and Adaptations: Next Steps

The below table identifies examples of strategies within the District's Strategic Plan that have been maintained or adjusted based on the District's needs, feedback from Indigenous communities, and/or data and street level evidence to better serve priority students.

In Relation to Goal 1 of the Strategic Plan:

1. New strategy to increase student voices for all students, with a priority focus on Indigenous students, CYIC, and students with disabilities or diverse abilities.
2. Based on student responses to Career Education questions within the SLS report, we will maintain current strategies to ensure students are connecting with their Career Centres to help them explore career opportunities and plan for the future. The SLS informed us that 91% of students know where their Career Centre is located, 87% have participated in at least one career education event, 89% have a plan for the future (employment, education, or trades training/apprenticeship).
3. Adjusted strategy to support K-5 numeracy in elementary schools (resource development, assessment strategies and tools, collation to share out to schools) by adding a 0.1 role.

In Relation to Goal 2 of the Strategic Plan:

1. Continue to collaborate and strengthen relationships with local Nations, Indigenous educators, Indigenous community leaders, Elders, and families with IED to enhance student learning and opportunities.

In Relation to Goal 3 of the Strategic Plan:

1. The District has shifted to job-embedded, school-based collaboration to provide professional development opportunities for staff that is more strategic and overarching. Examples include literacy inquiry grants, targeted funding to support Physical Health Education (PHE) secondary teachers with mental health curriculum, mental health student-voice grants, Indigenous-focused Grad requirement implementation, early years teachers and School Based Team (SBT) collaboration, Early Learning Framework implementation for child care providers, and CUPE mentor roles.

2. Due to budget constraints and previous years' funding, physical literacy has not been a priority this school year. This adjusted strategy relies on investment from previous years with the expectation that we have built sufficient capacity to sustain us until further budget can be allocated (see Financial Statement Discussion & Analysis Report included as **Appendix D**).
3. Maintain collaboration with the Ministry of Children & Family Development with a focus on reducing/removing system barriers to information sharing, in order to better partner on shared planning.
4. Continue to engage and collaborate with staff and families to encourage awareness of and engagement in physical literacy and mental health literacy through publicly shared Mental Health & Wellness Snapshots.

Alignment for Successful Implementation

The District supports successful implementation of strategic priorities through a variety of ways, for example:

1. **Professional Development:** To fulfill the MoECC's 2015 direction, the District schedules a professional development day in May to focus on enhancing Indigenous student achievement and integrating Indigenous world views and perspectives into learning environments. For the past three years, this day is known as the Indigenous Film and Storytelling Festival and is the product of collaboration of the District Planning Committee (IED, GVTA, CUPE, PVP, and Exempt staff) and guided by the Elders Advisory Council and Four Houses).
2. **Knowledge Sharing:** Every month, school administrators and district leadership staff meet to reiterate priorities, communicate changes in processes, celebrate wins, and remind schools of deliverables. This is an effective way to leverage the expertise and passion in the room to ensure consistency across schools and provided leadership through decision-making or, alternatively, to re-allocate resources to ensure priorities are being met and student outcomes are maintained at the forefront. Oftentimes a strengthening of alignment transpires during these discussions between school plans, budget development, operational plans, and facilities plans.
3. **Engagement:** Every year, the budget process includes public engagement that supports in identifying areas that are most important to local First Nations Rightsholders, students, staff, and the broader community. In the absence of surplus funds, existing funds and resources were re-allocated this year to better fit priorities and align efforts amongst different plans at different levels.

Due to the size of the District, there are many plans, agreements, and reports that inform our work at every level of the organization. **Figure 2** illustrates how information is filtered and how continuous improvement can be woven in as priorities shift or resources are re-allocated to best support strategies that positively impact students.

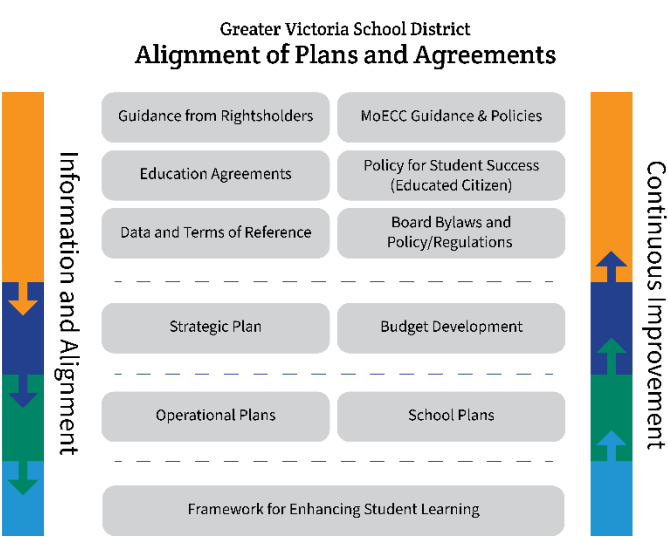


Figure 2: Alignment of Plans, Agreements, and Reports

Conclusion

Our Enhancing Student Learning Report is guided by our District mission, vision, and core values, and is grounded in evidence, research, local context (including additional supportive data as outlined within and incorporates Indigenous knowledge and perspectives. The Report reflects our District’s Strategic Plan and a deep commitment to continuous improvement for all children with a focus on our priority students of which include Indigenous students, children in youth and care, and students with disabilities or diverse abilities.

To provide a holistic picture of life, joy, and learning within our District, we have also included photos of our learning community as **Appendix E**.

We commit to improving student achievement, well-being, and belonging, as well as closing the equity and opportunity gaps that exist between Indigenous and non-Indigenous students by furthering Goal 2 of the Strategic Plan and signaling reconciliation with the Four Houses.

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.

Appendices

Appendix A: Strategic Plan	A1
Appendix B: Section A – Reflecting on Student Learning Opportunities.....	B1
Appendix C: Additional Local Data and Considerations	C1
Appendix D: Financial Statement Discussion & Analysis Report	D1
Appendix E: Photos	E1

Appendix A:

Strategic Plan



Strategic Plan 2020-2025



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

One Learning Community

www.sd61.bc.ca

Appendix B:

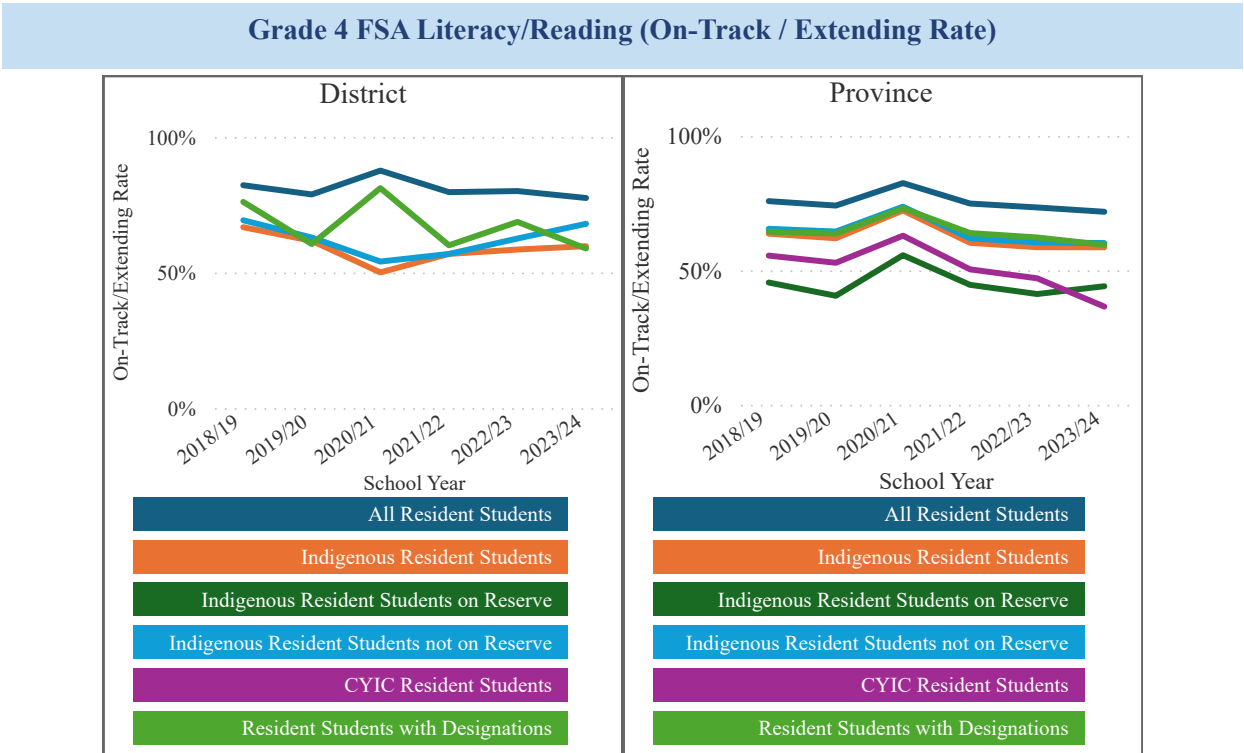
Section A – Reflecting on Student Learning Outcomes

Section A:
Reflecting on Student Learning Outcomes

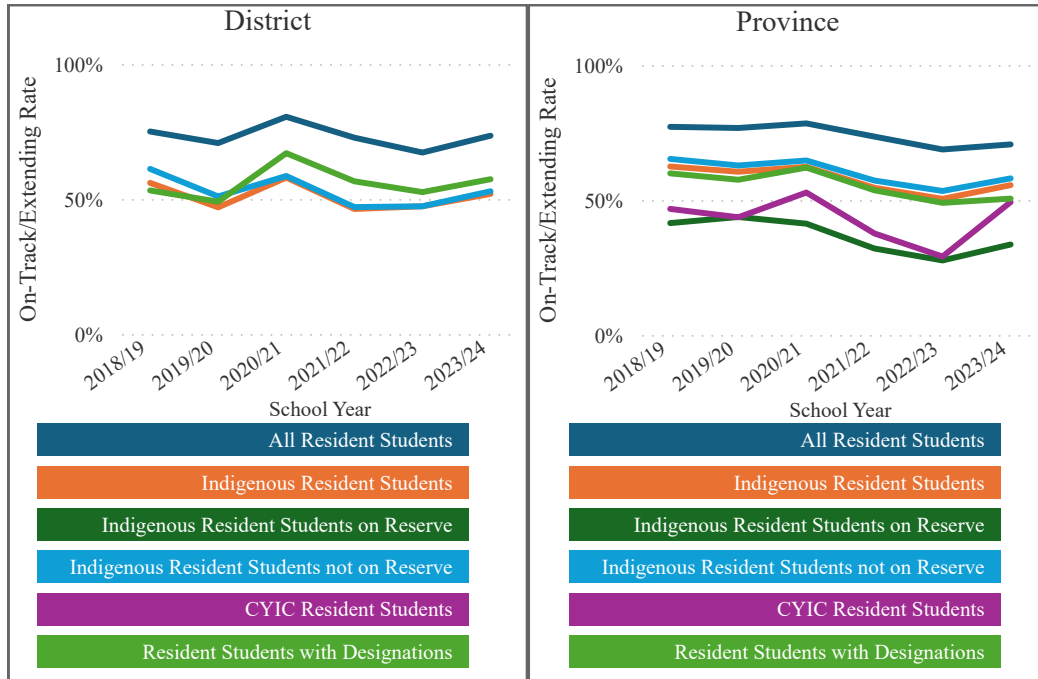
Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

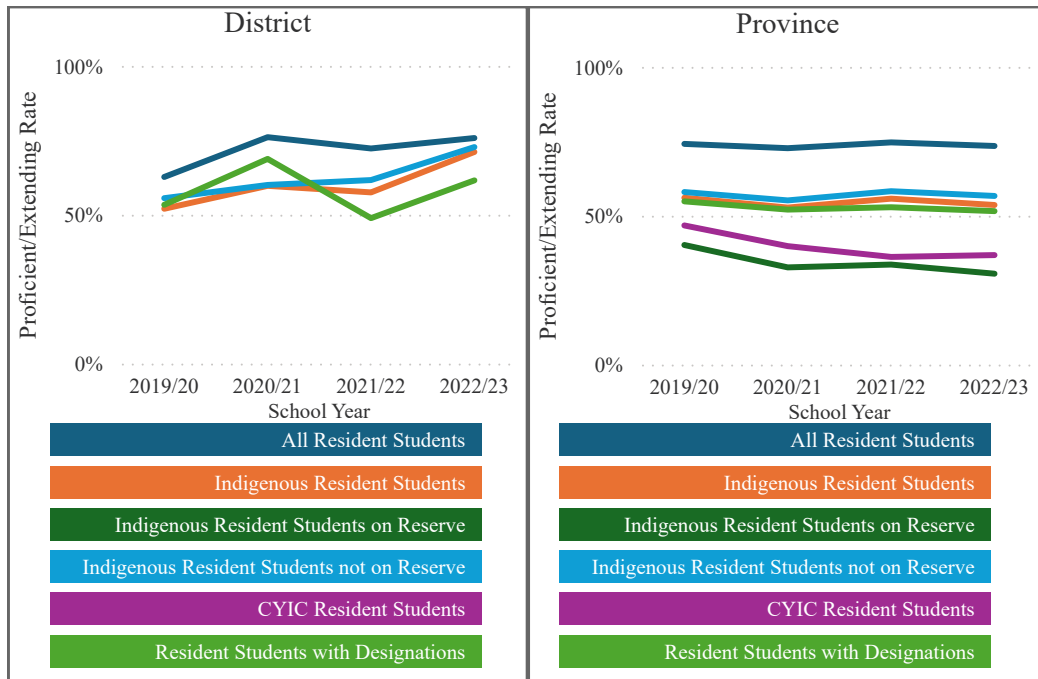


Grade 7 FSA Literacy/Reading (On-Track / Extending Rate)



Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Grad Assessment Literacy (Proficient / Extending Rate)



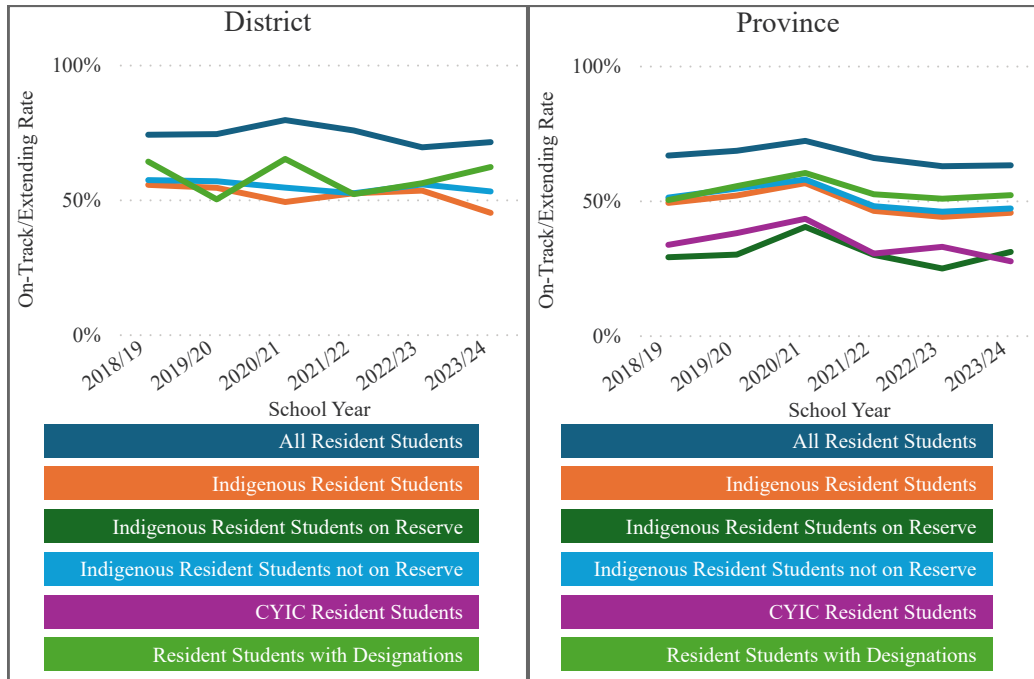
Analysis and Interpretation

Outcome 1: Literacy

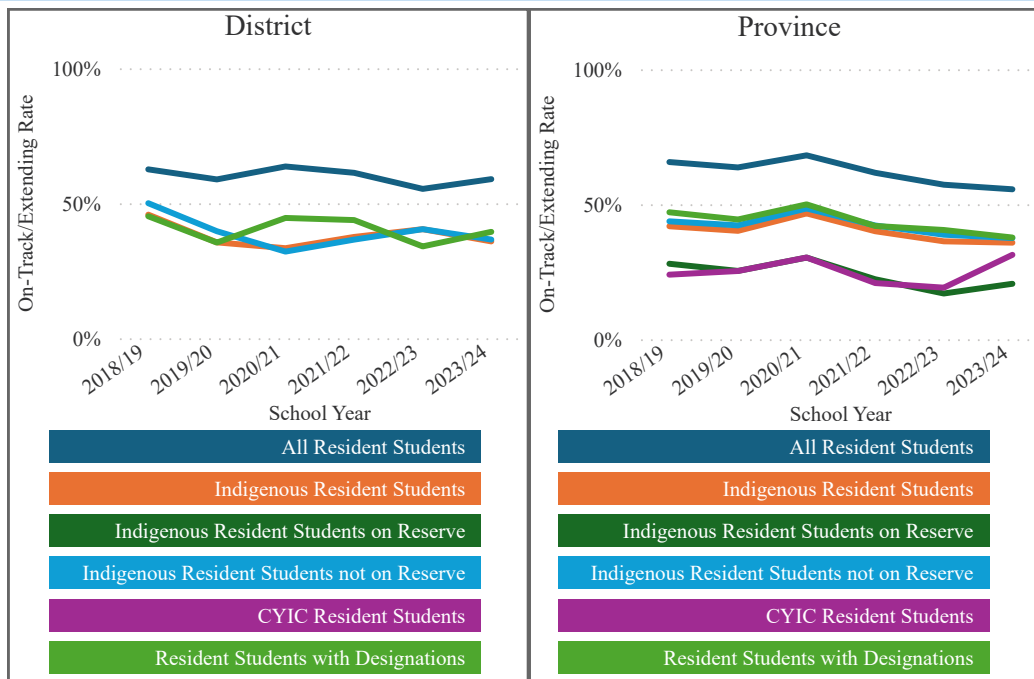
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

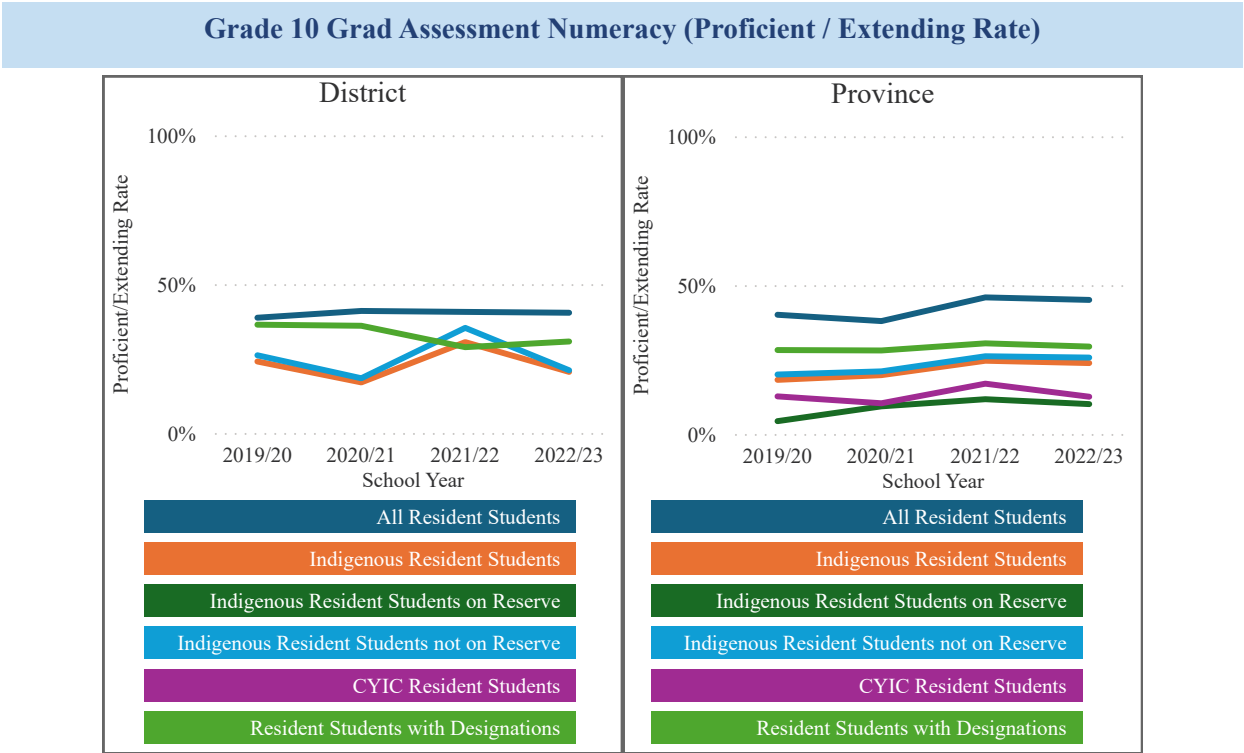
Grade 4 FSA Numeracy (On-Track / Extending Rate)



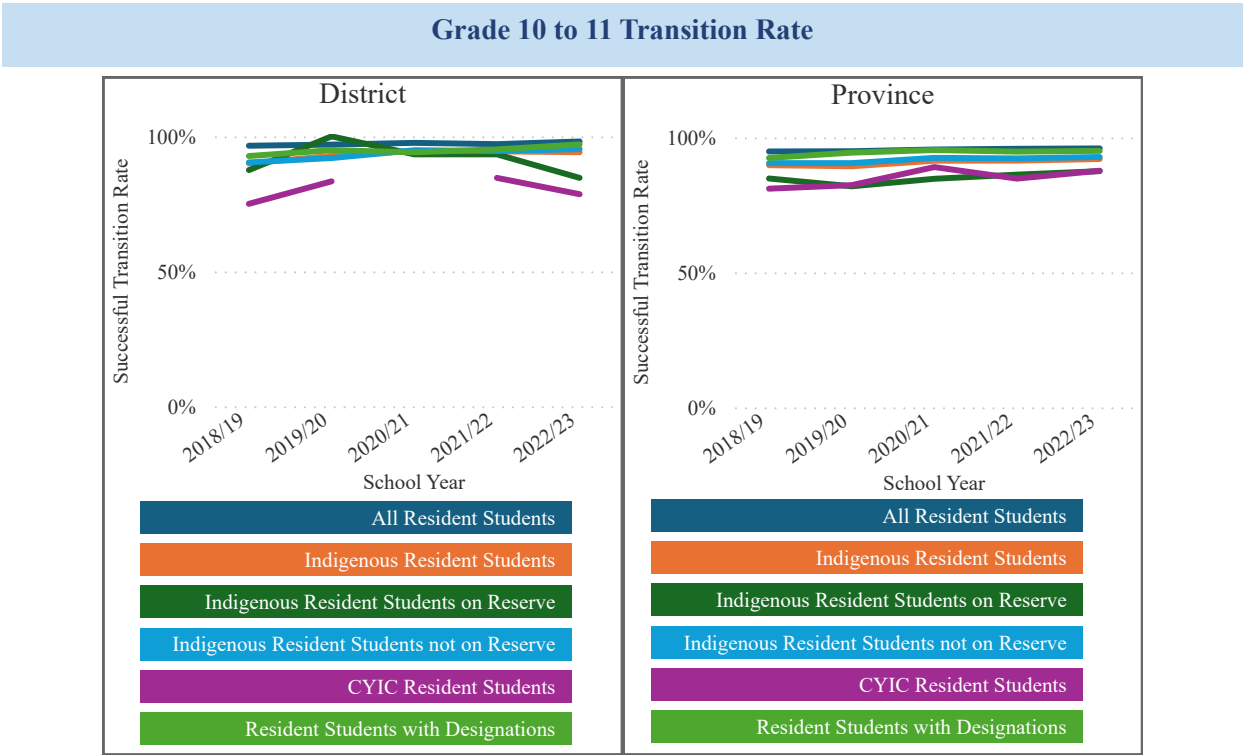
Grade 7 FSA Numeracy (On-Track / Extending Rate)



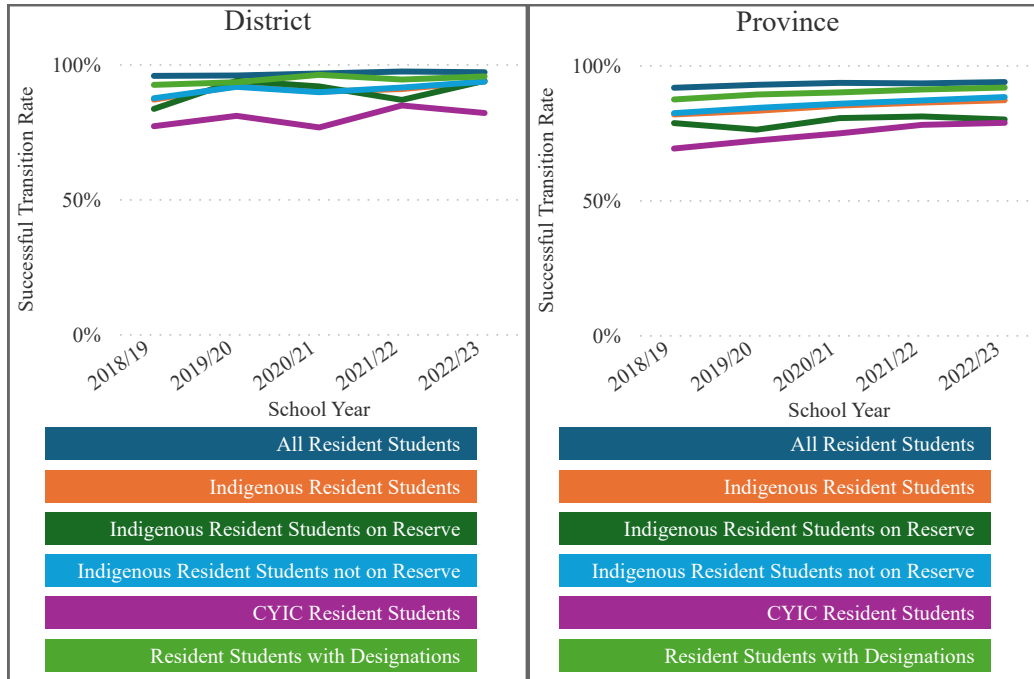
Measure 2.2: Grade 10 Numeracy Expectations



Measure 2.3: Grade-to-Grade Transitions



Grade 11 to 12 Transition Rate



Analysis and Interpretation

Outcome 2: Numeracy

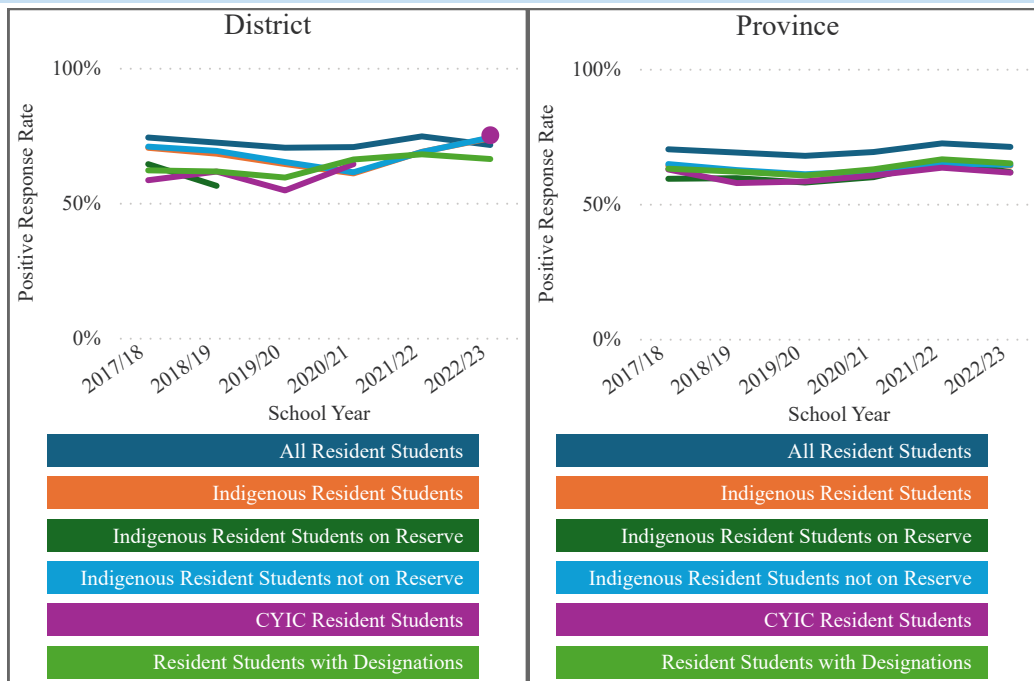
Intellectual Development Summary

Human and Social Development

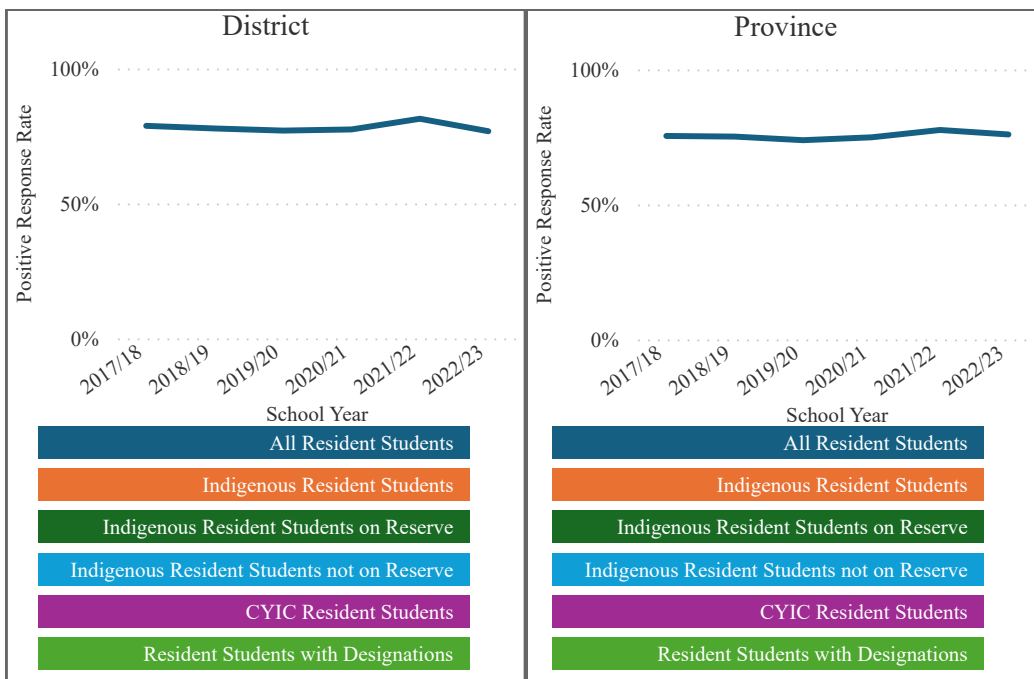
Educational Outcome 3: Feel Welcome, Safe, and Connected

Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

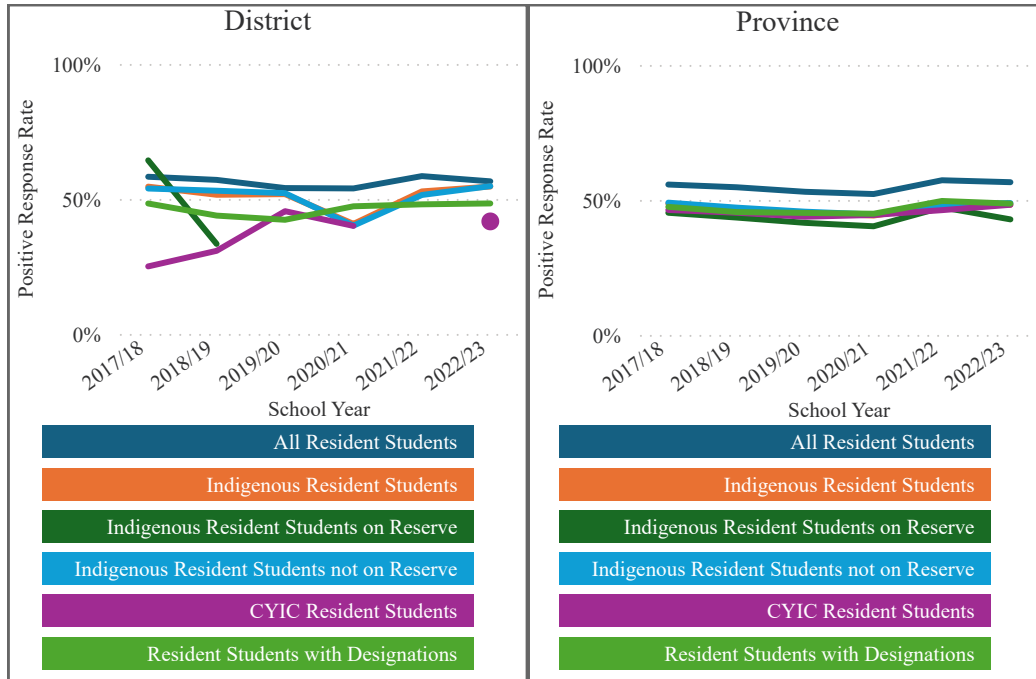
Feel Welcome (Positive Response Rate for Grades 4, 7, and 10)



Feel Safe (Positive Response Rate for Grades 4, 7, and 10)

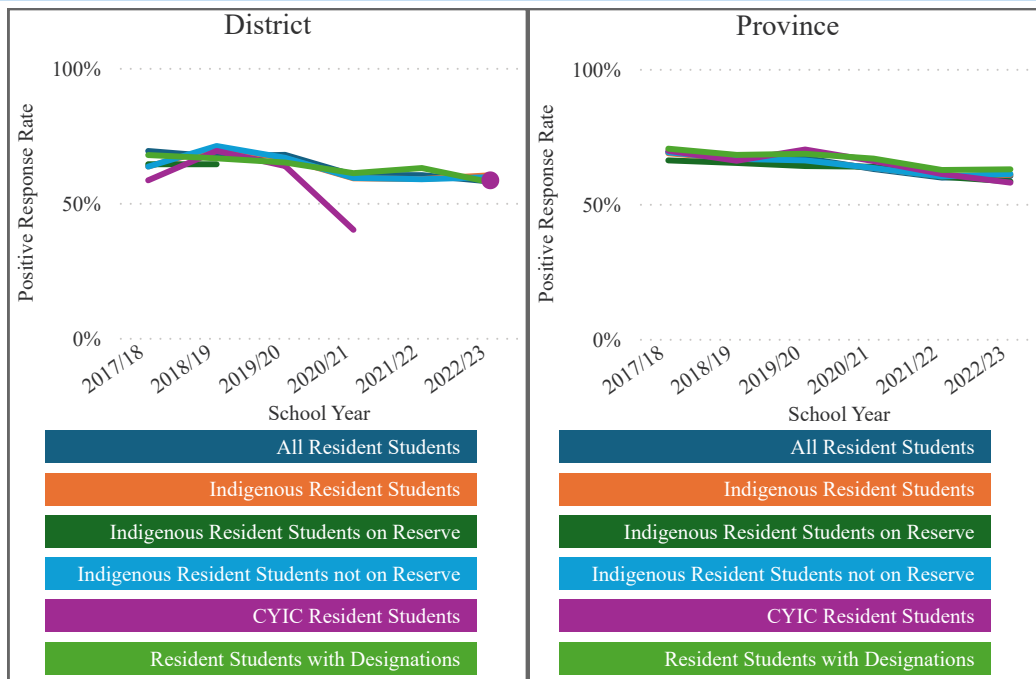


Sense of Belonging (Positive Response Rate for Grades 4, 7, and 10)



Measure 3.2: Students Feel that Adults Care About Them at School

2 or More Adults Care (Positive Response Rate for Grades 4, 7, and 10)



Analysis and Interpretation

Outcome 3: Students Feel Welcome, Safe, and Connected

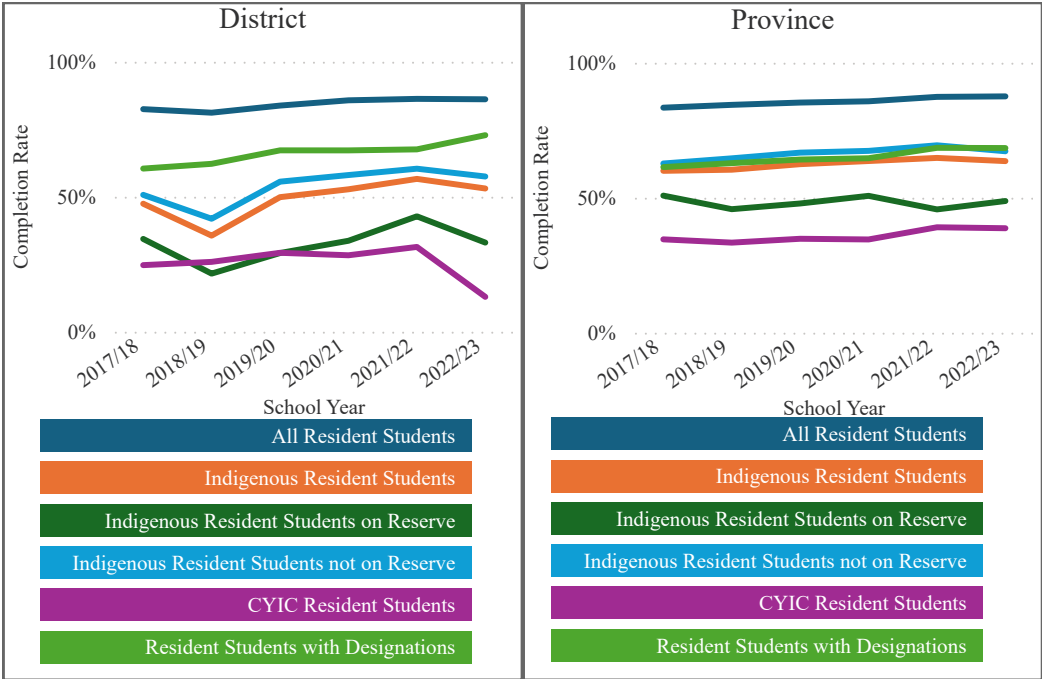
Human and Social Development Summary

Career Development

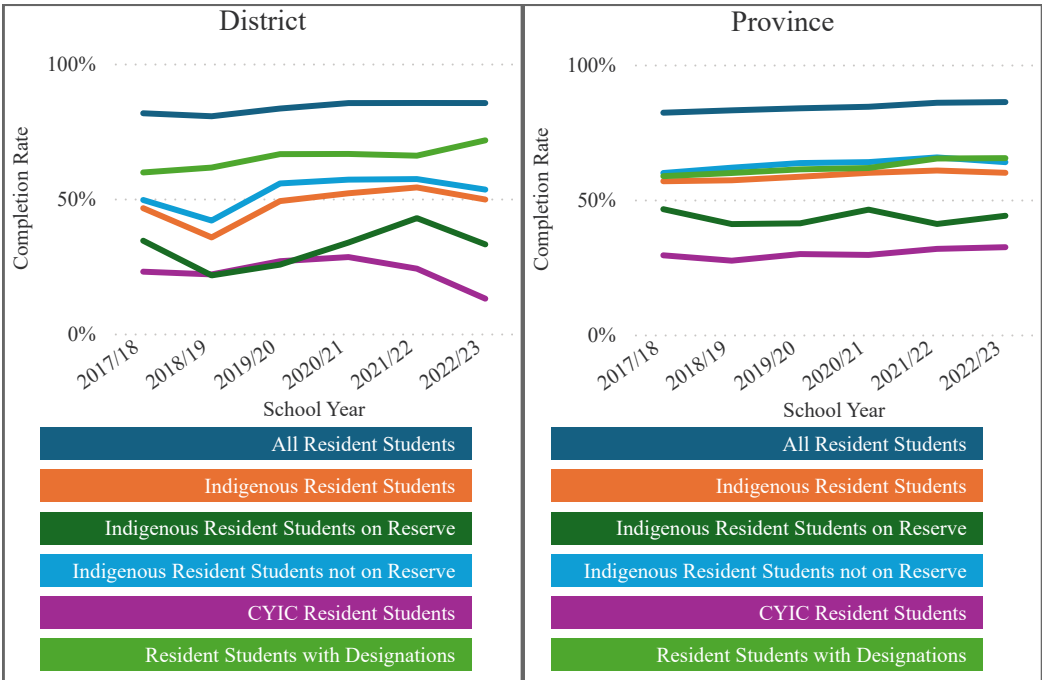
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

5-Year Completion Rate (Dogwood & Adult Dogwood)



5-Year Completion Rate (Dogwood Only)



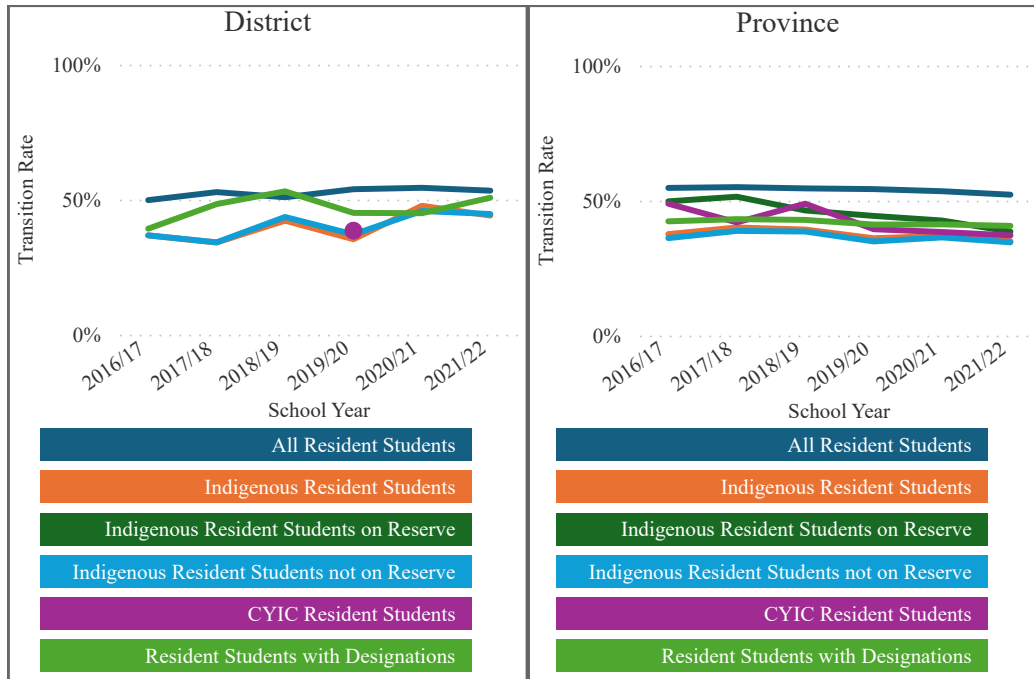
Analysis and Interpretation

Outcome 4: Graduation

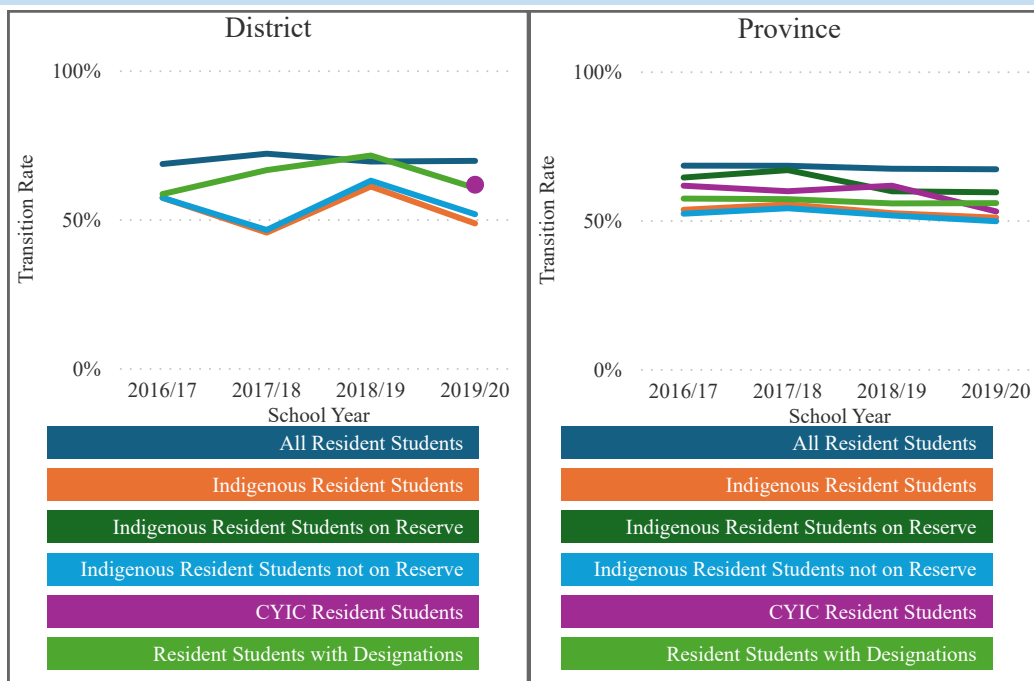
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

Transition Rate to BC Public PSI (Immediate)



Transition Rate to BC Public PSI (Within 3 Years)



Analysis and Interpretation

Outcome 5: Post-Secondary Transitions

Career Development Summary

Appendix C:
Additional Local Data and Considerations

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Additional Local Data Used to Inform Planning and Reporting

CSL Report Data - Grades K-8 – 2023-24 School Year

	Term 1		Term 2		
Grade	% of Students Emerg/Dev	% of Students Prof/Extend	% of Students Emerg/Dev	% of Students Prof/Extend	Increase % Prof/Extend
K	36	64	33	67	3
1	43	57	40	60	3
2	47	53	42	58	5
3	44	56	41	59	3
4	48	52	46	54	2
5	48	57	40	60	3
6	38	62	35	65	3
7	38	62	34	66	4
8	37	63	34	66	3

Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

PSI Immediate Transition (up to 2021/22) and PSI Transition Within 3 Years (up to 2019/20)

- Consideration: On the 2023-2024 Student Learning Survey, 73% of our grade 12 students indicated they planned to transition to a college or university after high school. This tells us that our students have been creating goals and plans for transitions after high school. The wonder is when and why these plans change post-grade 12 graduation.
- Our street data also indicates that many students are accepted to post-secondary institutions outside of BC.
- Consideration: students who join the skilled trades workforce and begin an apprenticeship, may work to gain experience, then transition after three years. This still represents a successful transition, the Educated Citizen, and a person who should have pride in their journey and accomplishments.

Appendix D:
Financial Statement Discussion & Analysis Report

Appendix E:

Photos

Appendix E: Photos



Guam Guam Specums
Program Participants



Students and Staff Participating
in the 2024 Pride Parade



Indigenous Education
Department Film &
Storytelling Festival



Multi-District Lahal Tournament Hosted
at Spectrum Community School



Literacy Week at
Braefoot Elementary



Newcomer Family Event at
Vic High's Neighbourhood
Learning Centre

TO: Board of Education Meeting
FROM: Deb Whitten, Superintendent of Schools
RE: Music Equity Ad Hoc Committee
DATE: September 23, 2024

Background

On April 11, 2024 the Board of Education approved a motion to direct the Superintendent to prepare a draft elementary strings and middle school music equity ad hoc committee terms of reference and present it to the Education Policy and Directions Standing Committee meeting in June 2024.

Feedback was received during the June 3, 2024 Education Policy and Directions Committee meeting.

Included in this memo is the revised draft Music Equity Ad Hoc Committee terms of reference.

Following feedback from the Board of Education the draft TOR will be presented at the first Music Equity Ad Hoc Committee meeting scheduled to begin in October 2024 for further feedback. Following the feedback from the Music Equity Ad Hoc Committee meeting in October, the proposed changes to the terms of reference will be provided to the Board of Education at the Education Policy and Directions Standing Committee meeting on November 4, 2024 for final approval.

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.

Music Equity Ad Hoc Board Committee Terms of Reference

Purpose:

The Music Equity Ad Hoc Board Committee is an ad hoc committee established by the Board for the purpose of examining the practices of the District to determine the extent to which equitable opportunities are being provided for students with regards to elementary strings and middle school music.

Deliverables:

To make recommendations to the Board that foster equity within the district with regards to:

- elementary strings, including the HUB model
- middle school music
- Human Resource allocations pertaining to elementary strings and middle school music
- Programming and equipment for elementary strings and middle school music
- The distribution of financial resources for elementary strings and middle school music
- Budget recommendations to the Board annually by February regarding elementary strings and middle school music

Membership:

- Two trustees
- Superintendent or designate
- Three school principals or vice principals, one from elementary, one from middle, and one from secondary
- Three representatives from the Greater Victoria Teachers' Association with preference for one of the teachers to be an instrumental music teacher
- One representative from the Canadian Union of Public Employees Local 382
- One representative from the Canadian Union of Public Employees Local 947
- Three representatives from the Victoria Confederation of Parent Advisory Councils
- One representatives of Indigenous ancestry, selected from the Indigenous Education Department and/or the Indigenous Education Advisory Council (IEAC)
- Two student representatives and/or feedback from the Student Representative Advisory

Timeline:

- The Committee shall review its Terms of Reference each June and make a recommendation to the Board on the continuation of the Committee in the following school year.

Voting:

- It is expected that the Committee will use a consensus model for decision making. When this is not possible, all recommendations will be provided to the Board of Education.

Procedural Note:

- The Committee will be able to seek information from district staff and outside sources as determined by the Committee.

- The Committee meeting agendas, minutes, times and locations will be posted on the School District website.

Date adopted:

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: The Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 23, 2024

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 17, 2024.

Activities

- Wrexham Event at Spectrum Community School
- Jack Wallace Memorial Track Steering Committee meeting
- Policy Sub-Committee meeting
- Educational Staffing Committee meetings
- Meetings with municipalities
- Meetings with legal counsel
- Meeting with auditors
- Meetings with Ministry of Education and Child Care
- Daily and weekly Senior Leadership Team meetings
- Weekly Board Chair and Superintendent agenda-setting meetings
- Weekly Superintendent meetings
- Weekly Budget meetings
- Bi-weekly meeting with Board Chair
- Bi-weekly Facilities and Superintendent meeting
- Bi-weekly Information Technology for Learning meeting
- Monthly Standing Committee and Board meetings
- Monthly meeting with Board Chair, Vice Chair and Superintendent
- Monthly Representatives Advisory Council of Students meeting
- Monthly Cedar Hill construction project meeting with Facilities and School Principal
- Quarterly BCASBO Vancouver Island Zone meetings
- Quarterly Audit Sub-Committee meeting
- Annual Senior Leadership Team Planning meeting
- Annual District Leadership meeting
- Professional Development:
 - KPMG Seminar for Public Sector and Not-for-Profit Organizations
 - BCSSA Summer Leadership Conference

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) receive the Secretary-Treasurer's Report as presented.

Office of the Secretary-Treasurer

Katrina Stride – Secretary-Treasurer

TO: The Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 23, 2024

RE: **2025-2026 Budget Development Process**

2024-2025 Budget Development Process

In preparation for discussion of the 2025-2026 Budget Development Process, the following documents have been provided for your review:

2024-2025 Budget Process / Timeline

Values and Guiding Principles

Budget Working Groups – Terms of Reference: 1) Department, 2) School-Based, (3) Special Purpose Fund

Budget Advisory Committee – Terms of Reference

Feedback on 2024-2025 Budget Development Process

Following the [2024-2025 Budget Development Process](#), a survey was sent to the following groups:

- Trustees
- Senior Leadership Team
- District Leadership Team
- Principals and Vice Principals
- Partner Groups – CUPE 382, CUPE 947, GVTA, and VCPAC
- Members of Budget Working Groups
- Attendees at Student Symposium
- Attendees at Talking Tables Event
- Attendees at Public Meeting

The survey results were presented at the Regular Board Meeting on April 29, 2024. Where applicable, feedback from the survey has been noted in the 2025-2026 Budget Development Process.

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.

2025-2026 Budget Development Process

Connections Meetings

Student Connections Meetings – Secondary Schools

During the 2024-2025 Budget Development Process, Trustees and members of the Senior Leadership Team met with school administration/staff and/or students at each of the high schools, including SJ Burnside Education Centre. The purpose of the meetings was to connect with students on site at their school and engage in conversation around priorities.

Notes taken during these meetings were provided to Trustees. A summary of the themes emerging from these meetings was provided at the Regular Board meeting on January 29, 2024.

The following feedback specific to the Student Connections Meetings should be considered:

- Appreciated by students
- Did not see conversations reflected in budget decisions
- Need to follow up and communicate how student feedback was incorporated into the budget

Partner and VPVPA Connections Meetings

During the 2024-2025 Budget Development Process, Trustees and members of Financial Services and the Senior Leadership Team met with representatives from each of the partner groups (CUPE 382, CUPE 947, GVTA, VCPAC) and VPVPA. The purpose of the meetings was to connect in-person with partner groups and VPVPA and engage in conversation around priorities.

Notes taken during these meetings were provided to Trustees. A summary of the themes emerging from these meetings was provided at the Regular Board meeting on January 29, 2024.

Feedback from partner groups and VPVPA specific to the Connections Meetings is welcome.

Events

Student Symposium

During the 2024-2025 Budget Development Process, the Student Symposium was an opportunity to hear directly from students attending our middle and secondary schools. Topics presented and discussed included SOGI, Technology, Cultural Responsiveness, and Mental Health and Wellbeing. In addition, students participated in a budget simulation to determine spending prioritization under financial constraint.

A report on the Student Symposium Event was provided at the Regular Board meeting on January 29, 2024.

The following feedback specific to the Student Symposium should be considered:

- Appreciated opportunity to provide feedback
- Did not see conversations reflected in budget decisions
- Decisions were already made and voices were not heard
- Simulation felt repetitive; could be more realistic and not overly simplified
- Incorporate student presentations in future events

Talking Tables

During the 2024-2025 Budget Development Process, the Talking Tables Event was an event held for Rightsholders, partner groups, staff, and Trustees to enjoy dinner and engage in discussion on the topics of Culturally Responsive Learning Environments; Priority Students: Goals 1, 2 and 3; and Infrastructure (Facilities and Technology). The purpose of the event was to inform the Board by:

- Providing an opportunity to discuss important topics and obtain feedback directly from the Four Houses, partner groups, and leadership
- Facilitating communication within a large, diverse group
- Encouraging open, honest conversation and respectful dialogue
- Building relationship, understanding and trust

A report on the Talking Tables Event, including notes from table facilitators, was provided at the Special Open Budget meeting on April 9, 2024.

The following feedback specific to the Talking Tables Event should be considered:

- Important conversations
- Consider rotating attendees at tables to ensure voices are heard by broader audience
- Lack of participation by Trustees

Public Meeting

During the 2024-2025 Budget Development Process, a public meeting was held to engage with the public on budget priorities. The purpose of the public meeting was to inform the Board by:

- Providing the public with the current context around the 2024-2025 Budget
- Providing an opportunity to discuss important budget topics and obtain feedback from the public
- Providing an opportunity for the public to engage directly with Trustees and District staff

A report on the Public Meeting, including transcribed notes and comment cards, was provided at the Special Open Budget meeting on April 9, 2024.

The following feedback specific to the Public Meeting should be considered:

- Difficult format, required help to understand what was being asked

Advisory to the Board

Budget Working Groups

The 2024-2025 Budget Development Process included the creation of three Budget Working Groups. The Budget Working Groups were allocated the following areas of focus:

- Department Budgets
- School-Based Budgets
- Special Purpose Fund Budgets

A summary of the meetings and recommendations of the Budget Working Groups was provided at the Regular Board meeting on February 29, 2024.

The following feedback specific to Budget Working Groups should be considered:

- Not effective use of time; a lot of meetings and no substantial decisions or suggestions
- Not a collaborative process

- Decisions made were contrary to feedback provided
- Too much influence by individual Trustees, not open to receiving other opinions
- Did not allow for exploration of other ideas outside of what was presented
- Allowed for more open conversation versus the presentation of information
- Appreciated that information was narrowed and more manageable
- Limited access to information as participants only receiving information on one area of the budget
- Too much time spent by staff to prepare materials and respond to requests
- Could use groups to explore actual budget topics up for consideration, e.g. music, counselling, custodial
- Seek open feedback on what topics need to be discussed; ensure alignment with values and goals

Budget Advisory Committee

The 2024-2025 Budget Development Process did not include the use of the Budget Advisory Committee.

The following feedback specific to the Budget Advisory Committee should be considered:

- Prefer idea of reaching consensus (even if not reached)
- Provides opportunity to voice opinion on all matters

Indigenous Education Council

The 2025-2026 Budget Development Process will need to incorporate the Indigenous Education Council to advise on grants provided under the School Act in relation to Indigenous students, and to approve plans, spending and reporting of targeted grants related to Indigenous students.

General Feedback

The following general feedback on the 2024-2025 Budget Development Process should be considered:

- Need more financial details and information on where savings to potentially come from
- Need alternative options to explore in a genuine way; options should be presented earlier
- Compare our budget and budget process to those at other school districts
- Process didn't feel transparent; too much done behind the scenes and little public discussion or debate
- Ensure staff expertise is part of the budget process and informs budget deliberations and decisions
- Incorporate student engagement into budget process so that everyone can understand their priorities
- Communicate the opinions and perspective of students on each budget item up for consideration
- Fewer meetings and events; combine the Talking Tables Event and the Public Meeting
- More participation by Trustees
- Budget meetings should be in person to allow the public to participate
- Enhance communication on budget development process and accessible ways to participate and provide meaningful feedback
- More opportunities to provide honest and anonymous feedback without fear of push back due to differing opinion, philosophy or priority
- Finish process earlier to allow time for consultation about possible implications and discussion of implementation options prior to April staffing going out to schools

Next Steps

The Board is seeking feedback from Rightsholders and education partners, including students, parents, staff, and the public, on the 2025-2026 Budget Development Process.

Following the receipt of feedback, the Draft 2025-2026 Budget Process / Timelines will be presented as follows:

- October 21, 2024 Operations Policy and Planning Committee meeting for discussion
- October 28, 2024 Regular Board meeting for Board approval

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: The Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 23, 2024

RE: **1211 Gladstone – Statutory Right-of-Way for FortisBC Energy**

Background

A statutory right-of-way (SRW) is required for the land legally described as PID: 031-731-848, Lot A Sections 50 and 53 Spring Ridge Victoria City District Plan EPP88786, otherwise known as the Caledonia Redevelopment property beside Victoria High School. The SRW is in respect of civil infrastructure associated with the distribution of gas by FortisBC Energy and related works on the portion of the property shown in bold outline on Explanatory Plan EPP140972.

Ministerial Orders, Policies and Regulations

Policy and Regulation 7110 Disposal of Real Property has been considered. The policy and regulation state that SRWs, also referred to as easements, are not subject to this policy and regulation.

Ministerial Order M193/08 Disposal of Land or Improvements Order does not apply to situations where there is a transfer of interest in a board property, such as SRWs and easements, which may be registered as a charge on title of the property. Ministerial approval is not required.

Process

The granting of an SRW or easement is a grant of an interest in land. The Board will need to pass and adopt a disposal (right-of-way) bylaw as the granting of the SRW is considered a disposal of land.

Recommended Motions

The following motions are recommended:

That the Board of Education of School District No. 61 (Greater Victoria) approve granting a Statutory Right-of-Way to FortisBC Energy in respect of civil infrastructure associated with the distribution of gas by FortisBC Energy and related works on such portion of the Property shown in bold outline on Explanatory Plan EPP140972 on the Caledonia Redevelopment property beside Victoria High School legally described as PID: 031-731-848, Lot A, Sections 50 and 53 Spring Ridge, Victoria City, District Plan EPP88786.

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) agree to give all three readings of the Caledonia Gas Distribution Disposal (Right-of-Way) of Real Property Bylaw 25-01.

That the Board of Education of School District No. 61 (Greater Victoria) Caledonia Gas Distribution Disposal (Right-of-Way) of Real Property Bylaw 25-01, being a bylaw to grant a Statutory Right-of-Way to FortisBC Energy on such portion of the Property shown in bold outline on Explanatory Plan EPP140972 on the Caledonia Redevelopment property beside Victoria High School legally described as PID: 031-731-848, Lot A, Sections 50 and 53 Spring Ridge, Victoria City, District Plan EPP88786 in respect of civil infrastructure associated with the distribution of gas by FortisBC Energy and related works:

Read a first time this 23rd day of September, 2024;

Read a second time this 23rd day of September, 2024;

Read a third time, passed and adopted this 23rd day of September, 2024;

and that the Secretary-Treasurer and the Board Chair be authorized to execute and seal this bylaw on behalf of the Board.

Supporting Documents

Caledonia Gas Distribution Disposal (Right-of-Way) Bylaw 25-01
 Terms of Instrument – Part 2 – Statutory Right of Way Agreement
 Form C Land Title Act Charge
 Explanatory Plan EPP140972

THE BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)

CALEDONIA GAS DISTRIBUTION
DISPOSAL (RIGHT-OF-WAY) OF REAL PROPERTY BYLAW 25-01

WHEREAS a board of education may dispose of land or improvements owned or administered by the board of education under the authority of Section 96(3) of the *School Act* (British Columbia), subject to the Orders of the British Columbia Minister of Education and Child Care (the “**Minister**”);

AND WHEREAS the *Interpretation Act* (British Columbia) defines the word “dispose” to mean to transfer by any method and includes, among other things, grant and charge;

AND WHEREAS the Minister issued Order M193/08 (Disposal of Land or Improvements Order) effective September 3, 2008 requiring fee simple sales and leases of land or improvements for a term of ten (10) years or more to be specifically approved by the Minister, unless the transferee is an independent school or another school board;

AND WHEREAS a disposal of land or improvements by way of a grant of a statutory right of way does not require approval from the Minister pursuant to Order M193/08 (Disposal of Land or Improvements Order);

AND WHEREAS Section 65(5) of the *School Act* (British Columbia) requires a board of education to exercise a power with respect to the acquisition or disposal of property owned or administered by the board of education only by bylaw;

AND WHEREAS:

- (a) The Board of Education of School District No. 61 (Greater Victoria) (the “**Board**”) is the owner of those certain lands and premises with a civic address of 1211 Gladstone Avenue, Victoria, British Columbia and legally described as Parcel Identifier: 031-731-848, Lot A Sections 50 and 53 Spring Ridge Victoria City District Plan EPP88786 (the “**Property**”).
- (b) FortisBC Energy Inc. (“**FortisBC**”) has asked the Board to grant to FortisBC a statutory right of way (the “**Right of Way**”) in respect of civil infrastructure associated with the distribution of gas by FortisBC and related works (collectively, the “**Works**”) on such portion of the Property shown in bold outline on Explanatory Plan EPP140972, a reduced copy of which is attached as Schedule A hereto.

NOW THEREFORE be it resolved as a Bylaw of the Board that the Right of Way is and be hereby authorized and approved, and the Board enter into the Right of Way and grant the Right of Way to FortisBC in the form settled by the Board and FortisBC, subject to amendments as the Secretary-Treasurer may, in her discretion, consider advisable, and register the Right of Way against title to the Property at the Land Title Office.

BE IT FURTHER resolved as a Bylaw of the Board that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Right of Way in the form settled by the Board and FortisBC, subject to amendments as the Secretary-Treasurer may, in her discretion, consider advisable, as witnessed by the signature of the Secretary-Treasurer.

This Bylaw may be cited as “School District No. 61 (Greater Victoria) Caledonia Gas Distribution Disposal (Right-of-Way) of Real Property Bylaw 25-01”.

Read a first time this 23rd day of September, 2024.

Read a second time this 23rd day of September, 2024.

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third and final time on the 23rd day of September, 2024, and finally passed and adopted this 23rd day of September, 2024.

Chairperson of the Board

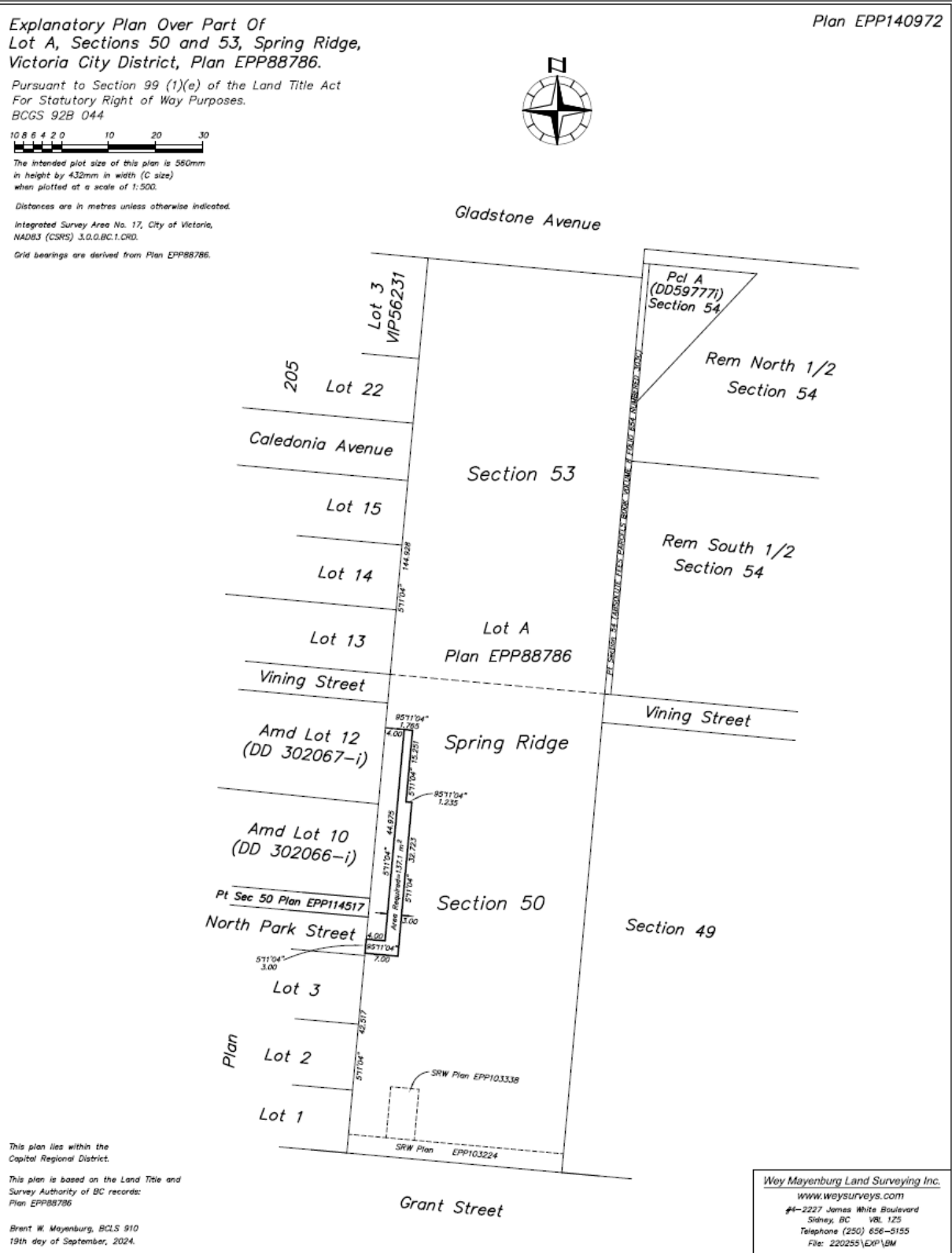
Corporate Seal

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original “School District No. 61 (Greater Victoria) Caledonia Gas Distribution Right-of-Way Bylaw, 2024” adopted by the Board this 23rd day of September, 2024.

Secretary-Treasurer

SCHEDULE A EXPLANATORY PLAN EPP140972



TERMS OF INSTRUMENT -- PART 2

STATUTORY RIGHT OF WAY AGREEMENT

WHEREAS:

- A. "Owner" means the party(ies) described as Transferor(s) in Form C - Part 1, item 5 hereto.
- B. "FortisBC Energy" means the party described as Transferee(s) in Form C - Part 1, item 6 hereto.
- C. "Land" means the land described in Form C - Part 1, item 2 hereto.
- D. The Owner is the registered owner or is entitled to become the registered owner of the Land.
- E. It is necessary for the operation and maintenance of FortisBC Energy's undertaking to obtain a statutory right of way through, under and across the Land.
- F. The Owner has agreed to grant to FortisBC Energy a statutory right of way on the terms contained herein.

WITNESSES THAT:

1. GRANT OF RIGHTS TO FORTISBC ENERGY

The Owner, in consideration of the sum of One Dollar (\$1.00) of the lawful money of Canada now paid by FortisBC Energy to the Owner (the receipt and sufficiency of which are hereby acknowledged), grants to FortisBC Energy, for so long as FortisBC Energy shall require it, a full, free and uninterrupted statutory right of way over the Land, for FortisBC Energy, its employees, contractors, agents, invitees and licensees at all times hereafter:

- (a) To excavate for, install, construct, operate, maintain, repair, abandon, remove and replace one or more underground pipelines of any kind or dimension with any aboveground or underground valves, structures, meters and other appliances and fittings, and devices for controlling corrosion, all for use in connection with such pipeline(s), for the distribution of gas (the "Works") upon ~~that portion of the Land shown in heavy black outline on Plan EPP~~

~~(the "Right of Way Area")~~, *the Right of Way Area;*

- (b) To clear the Right of Way Area and keep it cleared of any trees or other vegetation, buildings, structures, foundations, pavement, improvements or obstructions which, in the opinion of FortisBC Energy, may interfere with any of the rights granted to FortisBC Energy herein;

- (c) To install, maintain and use gates in all fences which now or hereafter shall cross the Right of Way Area;
- (d) To install marking posts with warning signs attached to mark the location of the Works; and
- (e) Generally to do all acts necessary or incidental to the foregoing or to the business of FortisBC Energy.

2. ANCILLARY RIGHTS

The Owner grants to FortisBC Energy and its employees, contractors, agents, invitees and licensees as rights ancillary to and for the duration of the statutory right of way and rights granted herein:

- X (a) The right to enter upon and pass and repass over the Land, with or without vehicles, supplies, machinery or equipment, as may be, from time to time, reasonably required, in the opinion of FortisBC Energy, for the purposes of access to and from the Right of Way Area or any part thereof, or for the exercise and enjoyment of the rights granted in paragraph 1 hereof; and *such portion of adjacent to the Right of Way Area as may be, from time to time, reasonably required, in the opinion of FortisBC Energy*
- (b) The right to use such portion of the Land adjacent to the Right of Way Area as may be, from time to time, reasonably required in the opinion of FortisBC Energy, for any uses or purposes reasonably ancillary to those permitted by paragraph 1 hereof. *the opinion of FortisBC Energy*

3. DUTIES OF THE OWNER

The Owner covenants and agrees with FortisBC Energy:

- (a) Not to do or knowingly permit to be done anything which may, in the opinion of FortisBC Energy, interfere with or injure the Works or impair the operating efficiency of the Works or create any hazard. Such acts include, but are not limited to, the acts referred to in this paragraph 3;
- (b) Not to store or use any inflammable substance or to burn or permit the burning of anything on the Right of Way Area;
- (c) Not to make, place, erect, operate, use or maintain upon the Right of Way Area any building, structure, foundation, pavement, excavation, well, culvert, swimming pool, open drain or ditch, pond, pile of material, obstruction, equipment or thing, or to plant any vegetation which, in the opinion of FortisBC Energy, may:
 - (i) interfere with or endanger the Works or the installation, construction, operation, maintenance, repair, removal, or replacement of the Works; or

- (ii) obstruct access by FortisBC Energy's employees, contractors, agents, invitees or licensees to the Works; or
- (iii) create any hazard by its operation, use, maintenance or existence on the Right of Way Area;
- (d) Subject to subparagraph 3(c), not to cultivate the Land inside the Right of Way Area to a depth of more than thirty (30) centimetres; and
- (e) Not to add or remove ground cover over the Works or carry out blasting on or next to the Right of Way Area without the prior written consent of FortisBC Energy and, if such consent is granted, only in accordance with the written requirements of FortisBC Energy.

4. **DUTIES OF FORTISBC ENERGY**

FortisBC Energy covenants and agrees with the Owner:

- (a) To pay compensation to the Owner for any damage caused by FortisBC Energy to the Owner's buildings, structures, livestock and vegetation on the Land as a result of FortisBC Energy's exercise of any of its rights under this Agreement (the "Damage"); provided that there is no negligence or wilful misconduct on the part of the Owner;
- (b) To pay all fees and other charges which may be levied by the Crown against any timber that FortisBC Energy cuts on the Land;
- (c) To pay compensation to the Owner for all merchantable timber cut or damaged on the Land by FortisBC Energy in the exercise of any of its rights under this Agreement; and
- (d) That it shall, as soon as weather and soil conditions permit and where practicable to do so, bury and maintain any underground Works so the Works do not interfere with the drainage of the Land.
- (e) FortisBC Energy shall indemnify and save harmless the Owner, its elected officials, officers, employees, guests, agents and any other person for whom in law they are responsible, from and against any and all claims, actions, liabilities, losses, charges, damages, costs and expenses whatsoever, occasioned to, or suffered by, or imposed upon the Owner as a result of claims made by third parties in respect of any injury or death to any person or animal, or damage to property in connection with, or arising out of the laying down, construction, operation, maintenance, inspection, removal, replacement, reconstruction or repair of the Works, except to the extent any damage, injury or death was caused, or contributed to, by the

negligent acts or omissions or willful misconduct of the Owner and excluding special, indirect or consequential loss or damage including, without limitation, loss of revenue or profit or loss due to business interruption.

5. **AGREEMENTS BETWEEN THE OWNER AND FORTISBC ENERGY**

The Owner and FortisBC Energy covenant and agree that:

- (a) The amount of any compensation for Damage caused by FortisBC Energy and payable under paragraph 4 herein shall be mutually agreed upon between the Owner and FortisBC Energy but failing such agreement, shall be settled by arbitration pursuant to the Commercial Arbitration Act of British Columbia before a single arbitrator. No compensation shall be payable by FortisBC Energy to the Owner for any Damage for which compensation has already been paid;
- (b) FortisBC Energy has ownership of all timber cut on the Land by FortisBC Energy in the exercise of its rights under this Agreement;
- (c) This Agreement shall be construed as running with the Land but no part of the fee of the soil shall pass to FortisBC Energy by this Agreement;
- (d) Subject to subparagraph 5(e) and notwithstanding any rule of law or equity to the contrary, the Works shall remain the property of FortisBC Energy who may remove them in whole or in part;
- (e) If FortisBC Energy abandons the Works, it may, at its option, leave the Works, or any part thereof, and FortisBC Energy shall release the rights granted by this Agreement. Upon the release of the rights granted to FortisBC Energy by this Agreement any abandoned Works shall belong to the Owner;
- (f) The provisions hereof are severable and if any of them should be found to be void or unenforceable at law, the remaining provisions shall not be affected thereby;
- (g) The expressions "Owner" and "FortisBC Energy" shall include, and this Agreement shall enure to the benefit of and be binding upon, the executors, administrators, successors and legal assigns of the Owner and FortisBC Energy;
- (h) Where the expression "Owner" includes more than one person, all of the covenants granted by the Owner in this Agreement shall be construed as being several as well as joint;

- (i) Nothing contained herein shall diminish or otherwise interfere with rights enjoyed by FortisBC Energy by statute or otherwise; and
- (j) Wherever the singular or the masculine is used in this Agreement, the same shall be construed as meaning the plural or the feminine or body corporate or politic where the context so requires or the parties so require.

In witness whereof the parties acknowledge that this Agreement has been duly executed and delivered by the parties executing Form C.

END OF DOCUMENT



1. Application

Morgan Jones, agent for FortisBC Energy Inc.
16705 Fraser Highway
Surrey BC V4N 0E8
604-576-7321

D-VIC-172

2. Description of Land

PID/Plan Number	Legal Description
031-731-848	LOT A SECTIONS 50 AND 53 SPRING RIDGE VICTORIA CITY DISTRICT PLAN EPP88786

3. Nature of Interest

Type	Number	Additional Information
STATUTORY RIGHT OF WAY		

4. Terms

Part 2 of this instrument consists of:

(b) Express Charge Terms Annexed as Part 2

5. Transferor(s)

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
CAPITAL REGION HOUSING CORPORATION, LEASEHOLDER OF DOCUMENT CB21216

6. Transferee(s)

FORTISBC ENERGY INC. 16705 FRASER HIGHWAY SURREY BC V4N 0E8	BC1023718
--	-----------

7. Additional or Modified Terms



8. Execution(s)

This instrument creates, assigns, modifies, enlarges or governs the priority of the interest(s) described in Item 3 and the Transferor(s) and every other signatory agree to be bound by this instrument, and acknowledge(s) receipt of a true copy of the filed standard charge terms, if any.

Witnessing Officer Signature

Execution Date

Transferor / Transferee / Party Signature(s)

YYYY-MM-DD

**THE BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 61 (GREATER
VICTORIA)**

By their Authorized Signatory

Print Name:

Officer Certification

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.

Witnessing Officer Signature

Execution Date

Transferor / Transferee / Party Signature(s)

YYYY-MM-DD

**CAPITAL REGION HOUSING
CORPORATION, LEASEHOLDER OF
DOCUMENT CB21216**

By their Authorized Signatory

Print Name:

Officer Certification

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.

Witnessing Officer Signature

Execution Date

Transferor / Transferee / Party Signature(s)

YYYY-MM-DD

FortisBC Energy Inc., Transferee
By their Authorized Signatory

Officer Certification

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.



Electronic Signature

Your electronic signature is a representation that you are a designate authorized to certify this document under section 168.4 of the *Land Title Act*, RSBC 1996 c.250, that you certify this document under section 168.41(4) of the act, and that an execution copy, or a true copy of that execution copy, is in your possession.

TERMS OF INSTRUMENT -- PART 2

STATUTORY RIGHT OF WAY AGREEMENT

WHEREAS:

- A. "Owner" means the party(ies) described as Transferor(s) in Form C - Part 1, item 5 hereto.
- B. "FortisBC Energy" means the party described as Transferee(s) in Form C - Part 1, item 6 hereto.
- C. "Land" means the land described in Form C - Part 1, item 2 hereto.
- D. The Owner is the registered owner or is entitled to become the registered owner of the Land.
- E. It is necessary for the operation and maintenance of FortisBC Energy's undertaking to obtain a statutory right of way through, under and across the Land.
- F. The Owner has agreed to grant to FortisBC Energy a statutory right of way on the terms contained herein.

WITNESSES THAT:

1. GRANT OF RIGHTS TO FORTISBC ENERGY

The Owner, in consideration of the sum of One Dollar (\$1.00) of the lawful money of Canada now paid by FortisBC Energy to the Owner (the receipt and sufficiency of which are hereby acknowledged), grants to FortisBC Energy, for so long as FortisBC Energy shall require it, a full, free and uninterrupted statutory right of way over the Land, for FortisBC Energy, its employees, contractors, agents, invitees and licensees at all times hereafter:

- (a) To excavate for, install, construct, operate, maintain, repair, abandon, remove and replace one or more underground pipelines of any kind or dimension with any aboveground or underground valves, structures, meters and other appliances and fittings, and devices for controlling corrosion, all for use in connection with such pipeline(s), for the distribution of gas (the "Works") upon that portion of the Land shown in heavy black outline on Plan EPP140972 (the "Right of Way Area");
- (b) To clear the Right of Way Area and keep it cleared of any trees or other vegetation, buildings, structures, foundations, pavement, improvements or obstructions which, in the opinion of FortisBC Energy, may interfere with any of the rights granted to FortisBC Energy herein;

- (c) To install, maintain and use gates in all fences which now or hereafter shall cross the Right of Way Area;
- (d) To install marking posts with warning signs attached to mark the location of the Works; and
- (e) Generally to do all acts necessary or incidental to the foregoing or to the business of FortisBC Energy.

2. ANCILLARY RIGHTS

The Owner grants to FortisBC Energy and its employees, contractors, agents, invitees and licensees as rights ancillary to and for the duration of the statutory right of way and rights granted herein:

- (a) The right to enter upon and pass and repass over the Land, with or without vehicles, supplies, machinery or equipment, as may be, from time to time, reasonably required, in the opinion of FortisBC Energy, for the purposes of access to and from the Right of Way Area or any part thereof, or for the exercise and enjoyment of the rights granted in paragraph 1 hereof; and
- (b) The right to use such portion of the Land adjacent to the Right of Way Area as may be, from time to time, reasonably required in the opinion of FortisBC Energy, for any uses or purposes reasonably ancillary to those permitted by paragraph 1 hereof.

3. DUTIES OF THE OWNER

The Owner covenants and agrees with FortisBC Energy:

- (a) Not to do or knowingly permit to be done anything which may, in the opinion of FortisBC Energy, interfere with or injure the Works or impair the operating efficiency of the Works or create any hazard. Such acts include, but are not limited to, the acts referred to in this paragraph 3;
- (b) Not to store or use any inflammable substance or to burn or permit the burning of anything on the Right of Way Area;
- (c) Not to make, place, erect, operate, use or maintain upon the Right of Way Area any building, structure, foundation, pavement, excavation, well, culvert, swimming pool, open drain or ditch, pond, pile of material, obstruction, equipment or thing, or to plant any vegetation which, in the opinion of FortisBC Energy, may:
 - (i) interfere with or endanger the Works or the installation, construction, operation, maintenance, repair, removal, or replacement of the Works; or

- (ii) obstruct access by FortisBC Energy's employees, contractors, agents, invitees or licensees to the Works; or
- (iii) create any hazard by its operation, use, maintenance or existence on the Right of Way Area;
- (d) Subject to subparagraph 3(c), not to cultivate the Land inside the Right of Way Area to a depth of more than thirty (30) centimetres; and
- (e) Not to add or remove ground cover over the Works or carry out blasting on or next to the Right of Way Area without the prior written consent of FortisBC Energy and, if such consent is granted, only in accordance with the written requirements of FortisBC Energy.

4. DUTIES OF FORTISBC ENERGY

FortisBC Energy covenants and agrees with the Owner:

- (a) To pay compensation to the Owner for any damage caused by FortisBC Energy to the Owner's buildings, structures, livestock and vegetation on the Land as a result of FortisBC Energy's exercise of any of its rights under this Agreement (the "Damage"); provided that there is no negligence or wilful misconduct on the part of the Owner;
- (b) To pay all fees and other charges which may be levied by the Crown against any timber that FortisBC Energy cuts on the Land;
- (c) To pay compensation to the Owner for all merchantable timber cut or damaged on the Land by FortisBC Energy in the exercise of any of its rights under this Agreement; and
- (d) That it shall, as soon as weather and soil conditions permit and where practicable to do so, bury and maintain any underground Works so the Works do not interfere with the drainage of the Land.
- (e) FortisBC Energy shall indemnify and save harmless the Owner, its elected officials, officers, employees, guests, agents and any other person for whom in law they are responsible, from and against any and all claims, actions, liabilities, losses, charges, damages, costs and expenses whatsoever, occasioned to, or suffered by, or imposed upon the Owner as a result of claims made by third parties in respect of any injury or death to any person or animal, or damage to property in connection with, or arising out of the laying down, construction, operation, maintenance, inspection, removal, replacement, reconstruction or repair of the Works, except to the extent any damage, injury or death was caused, or contributed to, by the

negligent acts or omissions or willful misconduct of the Owner and excluding special, indirect or consequential loss or damage including, without limitation, loss of revenue or profit or loss due to business interruption.

5. AGREEMENTS BETWEEN THE OWNER AND FORTISBC ENERGY

The Owner and FortisBC Energy covenant and agree that:

- (a) The amount of any compensation for Damage caused by FortisBC Energy and payable under paragraph 4 herein shall be mutually agreed upon between the Owner and FortisBC Energy but failing such agreement, shall be settled by arbitration pursuant to the Commercial Arbitration Act of British Columbia before a single arbitrator. No compensation shall be payable by FortisBC Energy to the Owner for any Damage for which compensation has already been paid;
- (b) FortisBC Energy has ownership of all timber cut on the Land by FortisBC Energy in the exercise of its rights under this Agreement;
- (c) This Agreement shall be construed as running with the Land but no part of the fee of the soil shall pass to FortisBC Energy by this Agreement;
- (d) Subject to subparagraph 5(e) and notwithstanding any rule of law or equity to the contrary, the Works shall remain the property of FortisBC Energy who may remove them in whole or in part;
- (e) If FortisBC Energy abandons the Works, it may, at its option, leave the Works, or any part thereof, and FortisBC Energy shall release the rights granted by this Agreement. Upon the release of the rights granted to FortisBC Energy by this Agreement any abandoned Works shall belong to the Owner;
- (f) The provisions hereof are severable and if any of them should be found to be void or unenforceable at law, the remaining provisions shall not be affected thereby;
- (g) The expressions "Owner" and "FortisBC Energy" shall include, and this Agreement shall enure to the benefit of and be binding upon, the executors, administrators, successors and legal assigns of the Owner and FortisBC Energy;
- (h) Where the expression "Owner" includes more than one person, all of the covenants granted by the Owner in this Agreement shall be construed as being several as well as joint;
- (i) Nothing contained herein shall diminish or otherwise interfere with rights

enjoyed by FortisBC Energy by statute or otherwise; and

- (j) Wherever the singular or the masculine is used in this Agreement, the same shall be construed as meaning the plural or the feminine or body corporate or politic where the context so requires or the parties so require.

In witness whereof the parties acknowledge that this Agreement has been duly executed and delivered by the parties executing Form C.

END OF DOCUMENT

SURVEY PLAN CERTIFICATION
PROVINCE OF BRITISH COLUMBIA

PAGE 1 OF 2 PAGES

Your electronic signature is a representation that you are a British Columbia land surveyor and a subscriber under section 168.6 of the *Land Title Act*, RSBC 1996 c.250. By electronically signing this document, you are also electronically signing the attached plan under section 168.3 of the act.

Brent
Mayenburg
XBHWI2

Digitally signed by Brent Mayenburg
 XBHWI2
 DN: c=CA, cn=Brent Mayenburg
 XBHWI2, o=BC Land Surveyor,
 ou=Verify ID at www.juricert.com/
 LKUP.cfm?id=XBHWI2
 Date: 2024.09.19 17:06:36 -07'00'

1. BC LAND SURVEYOR: (Name, address, phone number)

Brent W. Mayenburg**4-2227 James White Boulevard****250-656-5155****Brent@weysurveys.com****Sidney****BC V8L 1Z5**☐ Surveyor General Certification [For Surveyor General Use Only]

2. PLAN IDENTIFICATION:

Control Number: **172-679-0797**Plan Number: **EPP140972**This original plan number assignment was done under Commission #: **910**

3. CERTIFICATION:

☐ Form 9☒ Explanatory Plan☐ Form 9A

I am a British Columbia land surveyor and certify that

this plan was completed and checked on: **2024 September 19** (YYYY/Month/DD)that the checklist was filed under ECR#: **285499**

and that the plan is correct in accordance with Land Title Office records.

☒ None ☐ Strata Form S☒ None☐ Strata Form U1☐ Strata Form U1/U2Arterial Highway ☐Remainder Parcel (Airspace) ☐4. ALTERATION: ☐

**Explanatory Plan Over Part Of
Lot A, Sections 50 and 53, Spring Ridge,
Victoria City District, Plan EPP88786.**

Pursuant to Section 99 (1)(e) of the Land Title Act
For Statutory Right of Way Purposes.

BCGS 92B 044

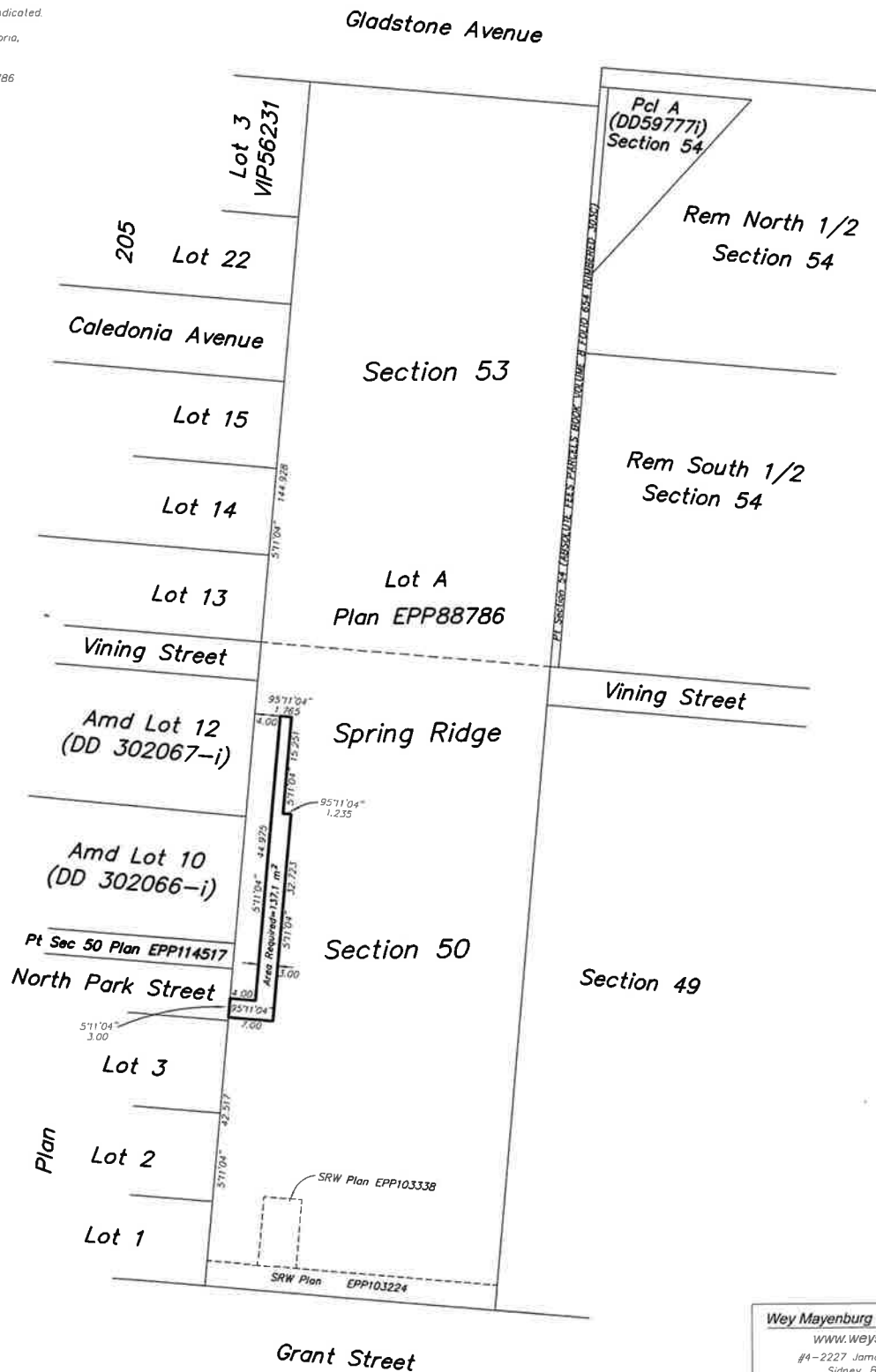
10 8 6 4 2 0 10 20 30

The intended plot size of this plan is 560mm
in height by 432mm in width (C size)
when plotted at a scale of 1:500

Distances are in metres unless otherwise indicated.

Integrated Survey Area No. 17, City of Victoria,
NAD83 (CSRS) 3.0.0.BC.1.CRD.

Grid bearings are derived from Plan EPP88786



This plan lies within the
Capital Regional District.

This plan is based on the Land Title and
Survey Authority of BC records:
Plan EPP88786

Brent W. Mayenburg, BCLS 910
19th day of September, 2024

Wey Mayenburg Land Surveying Inc.
www.weysurveys.com
#4-2227 James White Boulevard
Sidney, BC V8L 1Z5
Telephone: (250) 656-5155
File: 220255\EXP\BM

SECTION 72 REPORT

Present:

Trustees Natalie Baillaut, Mavis David, Nicole Duncan, Derek Gagnon, Karin Kwan, Emily Mahbobi, Rob Paynter

Regrets:

Trustees Angela Carmichael, Diane McNally

Administration:

Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Sean Powell, Acting Associate Superintendent, Julie Lutner, Associate Secretary-Treasurer, Mike Knudson, Director of Human Resource Services, Marni Vistisen-Harwood, Director of Facilities Services

Regrets:

Tom Aerts, Associate Superintendent

The Board of Education discussed the following matters:

- Personnel
- Legal
- Facilities
- Administration

General decisions made by the Board:

- Administration

SECTION 72 REPORT

Present:

Trustees Natalie Baillaut, Mavis David, Nicole Duncan, Derek Gagnon, Karin Kwan, Emily Mahbobi, Rob Paynter

Regrets:

Trustees Angela Carmichael, Diane McNally

Administration:

Katrina Stride, Secretary-Treasurer

The Board of Education discussed the following matters:

- Personnel

General decisions made by the Board:

- Nil

SECTION 72 REPORT

Present:

Trustees Natalie Baillaut, Mavis David Nicole Duncan, Derek Gagnon, Karin Kwan, Rob Paynter

Regrets:

Trustees Angela Carmichael, Emily Mahbobi, Diane McNally

Administration:

Katrina Stride, Secretary-Treasurer

The Board of Education discussed the following matters:

- Personnel
- Administration

General decisions made by the Board:

- Administration

SECTION 72 REPORT

Present:

Trustees Mavis David, Nicole Duncan, Derek Gagnon, Karin Kwan, Emily Mahbobi, Rob Paynter

Regrets:

Trustees Natalie Baillaut, Angela Carmichael, Diane McNally

Administration:

Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer, Tom Aerts, Associate Superintendent, Sean Powell, Acting Associate Superintendent, Mike Knudson, Director of Human Resource Services, Marni Vistisen-Harwood, Director of Facilities Services

The Board of Education discussed the following matters:

- Facilities
- Personnel

General decisions made by the Board:

- Facilities
- Personnel

SECTION 72 REPORT

Present:

Trustees Natalie Baillaut, Mavis David, Nicole Duncan, Derek Gagnon, Karin Kwan, Emily Mahbobi, Rob Paynter

Regrets:

Trustees Angela Carmichael, Diane McNally

Administration:

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- Facilities

General decisions made by the Board:

- Facilities

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Regrets:

Trustee Angela Carmichael

Administration:

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The Board of Education discussed the following matters:

- Personnel
- Administration
- Facilities

General decisions made by the Board:

- Facilities

SECTION 72 REPORT

Present:

Trustees Natalie Baillaut, Mavis David, Nicole Duncan, Derek Gagnon, Karin Kwan, Emily Mahbobi, Rob Paynter

Regrets:

Trustees Angela Carmichael, Diane McNally

Administration:

Katrina Stride, Secretary-Treasurer

The Board of Education discussed the following matters:

- Personnel

General decisions made by the Board:

- Personnel

SECTION 72 REPORT

Present:

Trustees Nicole Duncan, Mavis David, Derek Gagnon, Karin Kwan, Diane McNally, Rob Paynter

Regrets:

Trustees Natalie Baillaut, Angela Carmichael, Emily Mahbobi

Administration:

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- Personnel
- Administration
- Facilities

General decisions made by the Board:

- Administration
- Facilities