



**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 <b>61</b>	NAME OF SCHOOL DISTRICT <b>Greater Victoria</b>	YEAR <b>2023-2024</b>
OFFICE LOCATION(S) <b>556 Boleskine Road</b>		TELEPHONE NUMBER <b>250-475-3212</b>
MAILING ADDRESS <b>556 Boleskine Road</b>		
CITY <b>Victoria</b>	PROVINCE <b>BC</b>	POSTAL CODE <b>V8Z 1E8</b>
NAME OF SUPERINTENDENT <b>Deb Whitten</b>		TELEPHONE NUMBER <b>250-475-4162</b>
NAME OF SECRETARY TREASURER <b>Katrina Stride</b>		TELEPHONE NUMBER <b>250-475-4108</b>

### DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended  
**June 30, 2024**

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED <b>Sept 23/24</b>
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED <b>Sept 23/24</b>
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED <b>Sept 23/24</b>

**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)



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Deb Whitten  
Superintendent of Schools  
September 23, 2024



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Katrina Stride  
Secretary-Treasurer  
September 23, 2024

**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
<b>TOTAL, ELECTED OFFICIALS</b>		<b>\$249,259.41</b>	<b>\$8,119.41</b>

**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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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
BROME, 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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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
FORSRAW, 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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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, SHERILL	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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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, BRITTNIE	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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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
RESELL, 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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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)**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
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, LYNDA	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
<b>TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000</b>		<b>\$132,184,143.71</b>	<b>\$568,329.20</b>
<b>TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS</b>		<b>\$79,215,559.90</b>	<b>\$162,129.62</b>
<b>TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS</b>		<b>\$211,399,703.61</b>	<b>\$730,458.82</b>
<b>CONSOLIDATED TOTAL - REMUNERATION PAID</b>		<b>\$211,648,963.02</b>	<b>\$738,578.23</b>
<b>EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN</b>			<b>\$12,842,164.68</b>

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

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

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
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)**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
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)**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
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)**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
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)**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
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)**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AGGREGATE AMOUNT PAID DURING FISCAL YEAR</b>
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
<b>TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	<b>\$98,661,751.02</b>
<b>TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>	<b>\$7,378,476.90</b>
<b>CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$106,040,227.92</b>

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

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

<b>CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS</b>		<b>\$ 331,269,934</b>
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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	
<b>CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES</b>		<b>\$334,484,080</b>

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

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)

	<u>Sept 23/24</u>
Signature of the Chairperson of the Board of Education	Date Signed
	<u>Sept 23/24</u>
Signature of the Superintendent	Date Signed
	<u>Sept 23/24</u>
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.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

Victoria, Canada  
September 23, 2024



# School District No. 61 (Greater Victoria)

Statement 1

## Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
<b>Financial Assets</b>		
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
<b>Total Financial Assets</b>	<b>82,847,856</b>	<b>69,039,186</b>
<b>Liabilities</b>		
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
<b>Total Liabilities</b>	<b>399,786,682</b>	<b>360,047,618</b>
<b>Net Debt</b>	<b>(316,938,826)</b>	<b>(291,008,432)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	348,952,037	323,971,642
Prepaid Expenses	1,375,154	958,351
<b>Total Non-Financial Assets</b>	<b>350,327,191</b>	<b>324,929,993</b>
<b>Accumulated Surplus (Deficit) (Note 21)</b>	<b>33,388,365</b>	<b>33,921,561</b>
Unrecognized Assets (Note 11)		
Contractual Obligations (Note 15)		
Contractual Rights (Note 16)		
Contingent Assets (Note 19)		
Contingent Liabilities (Note 19)		
Approved by the Board		
Signature of the Chairperson of the Board of Education		Sept 23/24 Date Signed
Signature of the Superintendent		Sept 23/24 Date Signed
Signature of the Secretary Treasurer		Sept 23/24 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
	\$	\$	\$
<b>Revenues</b>			
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
<b>Total Revenue</b>	<u>294,039,286</u>	<u>308,970,489</u>	<u>281,399,206</u>
<b>Expenses</b>			
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	
<b>Total Expense</b>	<u>296,212,366</u>	<u>309,503,685</u>	<u>281,813,228</u>
<b>Surplus (Deficit) for the year</b>	<u>(2,173,080)</u>	<u>(533,196)</u>	<u>(414,022)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		33,921,561	34,335,583
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<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
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(2,173,080)	(533,196)	(414,022)
<b>Effect of change in Tangible Capital Assets</b>			
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	-
<b>Total Effect of change in Tangible Capital Assets</b>	(35,891,409)	(24,980,395)	(36,609,697)
Use of Prepaid Expenses	-	(416,803)	(83,099)
<b>Total Effect of change in Other Non-Financial Assets</b>	-	(416,803)	(83,099)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	(38,064,489)	(25,930,394)	(37,106,818)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		(25,930,394)	(37,106,818)
<b>Net Debt, beginning of year</b>		(291,008,432)	(253,901,614)
<b>Net Debt, end of year</b>		(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
	\$	\$
<b>Operating Transactions</b>		
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	-
<b>Total Operating Transactions</b>	<b>10,442,572</b>	<b>5,724,327</b>
<b>Capital Transactions</b>		
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)
<b>Total Capital Transactions</b>	<b>(42,436,736)</b>	<b>(51,485,442)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	44,846,063	43,286,711
<b>Total Financing Transactions</b>	<b>44,846,063</b>	<b>43,286,711</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(57)	(57)
<b>Total Investing Transactions</b>	<b>(57)</b>	<b>(57)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>12,851,842</b>	<b>(2,474,461)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>63,601,347</b>	<b>66,075,808</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>76,453,189</b>	<b>63,601,347</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	76,453,189	63,601,347
	<b>76,453,189</b>	<b>63,601,347</b>

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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### 1. Authority and Purpose

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

### 2. Summary of Significant Accounting Policies

#### (a) Basis of Accounting

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

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

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

#### (b) Cash and Cash Equivalents

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

#### (c) Accounts Receivable

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

#### (d) Portfolio Investments

The School District has investments in bonds that have a maturity of greater than 3 months at the time of acquisition. 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

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

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

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

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

#### (g) Employee Future Benefits

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

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

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

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

#### (h) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

The liability includes costs for the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimate of the asset retirement obligations includes costs directly attributable to the asset retirement activities. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 (j)). The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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

#### (i) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District is directly responsible or accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. At this time the School District has determined there are no liabilities for contaminated sites.

#### (j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead 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

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

#### (k) Capital Leases

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

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

#### (l) Prepaid Expenses

Payments for insurance, subscriptions, and maintenance contracts for use within the School District in a future period are included as a prepaid expense and stated at acquisition cost and are charged to expenses over the periods expected to benefit from it. Textbooks and other teaching supplies are expensed as purchased.

#### (m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 13 – Interfund Transfers and Note 21 – Internally Restricted Surplus – Operating Fund).

#### (n) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues. The amounts are considered to be collectible and can be reasonably estimated.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.



## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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

#### (n) Revenue Recognition (continued)

The accounting treatment for restricted contributions that are government transfers is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished.

Revenue 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

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### 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
<b>Total Deferred Capital Revenue, End of Year</b>	<b>\$ 310,134,976</b>	<b>\$ 278,523,632</b>

**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
<b>Reconciliation of Accrued Benefit Obligation:</b>		
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
<b>Reconciliation of Funded Status at End of Fiscal Year:</b>		
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)
<b>Reconciliation of Change in Accrued Benefit Liability:</b>		
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
<b>Components of Net Benefit Expense:</b>		
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

<b>Cost:</b>	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)	-
<b>Total</b>	<b>\$ 543,527,755</b>	<b>\$40,515,220</b>	<b>\$ (1,733,266)</b>	<b>\$ -</b>	<b>\$ 582,309,709</b>

<b>Accumulated Amortization:</b>	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
<b>Total</b>	<b>\$ 219,556,113</b>	<b>\$ 15,534,825</b>	<b>\$ (1,733,266)</b>	<b>\$ -</b>	<b>\$ 233,357,672</b>

### June 30, 2023

<b>Cost:</b>	Balance at June 30, 2022	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2023
Sites	\$ 11,978,240	\$ -	\$ -	\$ -	\$ 11,978,240
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	408,846,433	67,886	-	2,701,985	411,616,304
Buildings – WIP	52,257,885	41,212,320	-	(2,701,985)	90,768,220
Furniture & Equipment	13,957,259	1,551,301	(291,602)	633,647	15,850,605
Furniture & Equipment – WIP	37,624	1,324,092	-	(633,647)	728,069
Vehicles	1,173,392	1,384,959	(30,025)	-	2,528,326
Computer Software	64,193	-	(64,193)	-	-
Computer Hardware	6,712,578	1,660,524	(1,274,579)	1,259,468	8,357,991
Computer Hardware – WIP	-	1,259,468	-	(1,259,468)	-
<b>Total</b>	<b>\$ 496,727,604</b>	<b>\$48,460,550</b>	<b>\$ (1,660,399)</b>	<b>\$ -</b>	<b>\$ 543,527,755</b>



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

Notes to Financial Statements

Year Ended June 30, 2024

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

<b>Accumulated Amortization:</b>	Balance at June 30, 2022	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2023
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	935,000	170,000	-	-	1,105,000
Buildings	199,450,754	8,491,899	-	-	207,942,653
Furniture & Equipment	5,272,146	1,490,393	(291,602)	-	6,470,937
Vehicles	543,015	185,086	(30,025)	-	698,076
Computer Software	57,775	6,418	(64,193)	-	-
Computer Hardware	3,106,969	1,507,057	(1,274,579)	-	3,339,447
<b>Total</b>	<b>\$ 209,365,659</b>	<b>\$ 11,850,853</b>	<b>\$ (1,660,399)</b>	<b>\$ -</b>	<b>\$ 219,556,113</b>

**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
	<b>\$ 348,952,037</b>	<b>\$ 323,971,642</b>

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

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### **12. Employee Pension Plans**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusted 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	-	-	-	-
<b>Total</b>	<b>\$23,146,946</b>	<b>\$17,504,340</b>	<b>\$2,605,109</b>	<b>\$45,778</b>	<b>\$14,524</b>

**16. Contractual Rights**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for property leases. The following table summarizes the contractual rights of the School District for future assets:

	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	-	-	-	-	-
<b>Total</b>	<b>\$2,664,154</b>	<b>\$917,290</b>	<b>\$811,119</b>	<b>\$801,739</b>	<b>\$748,443</b>	<b>\$5,389,143</b>

**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	-
	<b>\$23,832,319</b>	<b>\$22,081,468</b>

## 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 30<sup>th</sup>. 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
	<b>\$ 309,503,685</b>	<b>\$ 281,813,228</b>

### 21. Internally Restricted Surplus – Operating Fund

	June 30, 2024	June 30, 2023
<b>Restricted due to the Nature of Constraints on the Funds</b>		
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
	<b>431,510</b>	<b>497,115</b>

**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
<b>Restricted for Anticipated Unusual Expenses Identified by the Board</b>		
Shared Minor Capital—New Classrooms due to Enrolment Growth	25,000	25,000
Reconciliation and Anti-Racism	43,016	44,366
Potential Arbitration Settlement	556,992	414,868
	625,008	484,234
<b>Restricted for Operations Spanning Multiple School Years</b>		
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
<b>Total Internally Restricted Operating Surplus</b>	<b>\$8,060,318</b>	<b>\$6,224,545</b>
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
<b>Total Accumulated Surplus</b>	<b>\$33,388,365</b>	<b>\$33,921,561</b>

## School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2024

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### 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

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### 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
	\$	\$	\$
<b>Revenues</b>			
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
<b>Total Revenue</b>	<b>239,638,436</b>	<b>253,922,422</b>	<b>230,795,065</b>
<b>Expenses</b>			
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
<b>Total Expense</b>	<b>241,962,245</b>	<b>248,686,839</b>	<b>229,605,908</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(2,323,809)</b>	<b>5,235,583</b>	<b>1,189,157</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>4,342,059</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(2,018,250)	(2,578,840)	(2,307,853)
Tangible Capital Assets - Work in Progress	-	(438,083)	(258,267)
<b>Total Net Transfers</b>	<b>(2,018,250)</b>	<b>(3,016,923)</b>	<b>(2,566,120)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>2,218,660</b>	<b>(1,376,963)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>6,841,658</b>	<b>8,218,621</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>9,060,318</b>	<b>6,841,658</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>8,060,318</b>	<b>6,224,545</b>
Unrestricted		<b>1,000,000</b>	<b>617,113</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>9,060,318</b>	<b>6,841,658</b>

# 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
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
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
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>217,393,311</b>	<b>228,370,346</b>	<b>207,997,634</b>
<b>Provincial Grants - Other</b>	<b>274,039</b>	<b>285,084</b>	<b>281,178</b>
<b>Tuition</b>			
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
<b>Total Tuition</b>	<b>15,680,739</b>	<b>16,557,491</b>	<b>14,648,427</b>
<b>Other Revenues</b>			
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
<b>Total Other Revenue</b>	<b>1,817,162</b>	<b>3,216,326</b>	<b>3,328,344</b>
<b>Rentals and Leases</b>	<b>3,007,985</b>	<b>3,068,462</b>	<b>2,744,288</b>
<b>Investment Income</b>	<b>1,465,200</b>	<b>2,424,713</b>	<b>1,795,194</b>
<b>Total Operating Revenue</b>	<b>239,638,436</b>	<b>253,922,422</b>	<b>230,795,065</b>

# 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
	\$	\$	\$
<b>Salaries</b>			
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
<b>Total Salaries</b>	180,379,335	183,742,262	170,283,065
<b>Employee Benefits</b>	43,076,847	43,651,551	38,898,112
<b>Total Salaries and Benefits</b>	223,456,182	227,393,813	209,181,177
<b>Services and Supplies</b>			
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
<b>Total Services and Supplies</b>	18,506,063	21,293,026	20,424,731
<b>Total Operating Expense</b>	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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	82,083,340	4,550,050	2,493,861	228,867	217,725	9,990,803	<b>99,564,646</b>
1.03 Career Programs	726,403	178,152	377,823			29,195	<b>1,311,573</b>
1.07 Library Services	2,558,317			347,188		98,521	<b>3,004,026</b>
1.08 Counselling	2,594,051					105,094	<b>2,699,145</b>
1.10 Special Education	11,466,038	514,672	17,905,414	238,571		1,993,436	<b>32,118,131</b>
1.20 Early Learning and Child Care			50,607				<b>50,607</b>
1.30 English Language Learning	2,708,759	96,261	32,441	1,562		144,896	<b>2,983,919</b>
1.31 Indigenous Education	529,281	46,487	798,161	65,954	156,966	58,315	<b>1,655,164</b>
1.41 School Administration		8,687,821	235	4,696,023		39,384	<b>13,423,463</b>
1.61 Continuing Education	201,582	32,087		66,006		2,098	<b>301,773</b>
1.62 International and Out of Province Students	5,052,015		5,643	807,801	857,741	340,304	<b>7,063,504</b>
1.64 Other	5,263		5,265			330	<b>10,858</b>
<b>Total Function 1</b>	<b>107,925,049</b>	<b>14,105,530</b>	<b>21,669,450</b>	<b>6,451,972</b>	<b>1,232,432</b>	<b>12,802,376</b>	<b>164,186,809</b>
<b>4 District Administration</b>							
4.11 Educational Administration		187,201		255,521	805,523	11,886	<b>1,260,131</b>
4.40 School District Governance				6,646	296,965		<b>303,611</b>
4.41 Business Administration		112,305		1,456,027	1,622,496	123,147	<b>3,313,975</b>
<b>Total Function 4</b>	<b>-</b>	<b>299,506</b>	<b>-</b>	<b>1,718,194</b>	<b>2,724,984</b>	<b>135,033</b>	<b>4,877,717</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	59,464		67,913	338,937	1,075,619	19,387	<b>1,561,320</b>
5.50 Maintenance Operations				10,707,827	109,734	499,305	<b>11,316,866</b>
5.52 Maintenance of Grounds				1,242,930		2,887	<b>1,245,817</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>59,464</b>	<b>-</b>	<b>67,913</b>	<b>12,289,694</b>	<b>1,185,353</b>	<b>521,579</b>	<b>14,124,003</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				17,874	120,938		<b>138,812</b>
7.70 Student Transportation			271,133	132,677		11,111	<b>414,921</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>271,133</b>	<b>150,551</b>	<b>120,938</b>	<b>11,111</b>	<b>553,733</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>107,984,513</b>	<b>14,405,036</b>	<b>22,008,496</b>	<b>20,610,411</b>	<b>5,263,707</b>	<b>13,470,099</b>	<b>183,742,262</b>

# 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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
<b>Total Function 1</b>	<b>164,186,809</b>	<b>39,352,173</b>	<b>203,538,982</b>	<b>9,405,009</b>	<b>212,943,991</b>	<b>206,855,153</b>	<b>194,185,061</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>4,877,717</b>	<b>1,215,775</b>	<b>6,093,492</b>	<b>1,052,106</b>	<b>7,145,598</b>	<b>6,648,975</b>	<b>7,397,587</b>
<b>5 Operations and Maintenance</b>							
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
<b>Total Function 5</b>	<b>14,124,003</b>	<b>2,939,979</b>	<b>17,063,982</b>	<b>9,875,291</b>	<b>26,939,273</b>	<b>26,859,084</b>	<b>26,319,145</b>
<b>7 Transportation and Housing</b>							
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
<b>Total Function 7</b>	<b>553,733</b>	<b>143,624</b>	<b>697,357</b>	<b>960,620</b>	<b>1,657,977</b>	<b>1,599,033</b>	<b>1,704,115</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>183,742,262</b>	<b>43,651,551</b>	<b>227,393,813</b>	<b>21,293,026</b>	<b>248,686,839</b>	<b>241,962,245</b>	<b>229,605,908</b>

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

# School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

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

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	748,241	6,880	4,361,036	4,598	77,375	4,261	292,061
<b>Add:</b> 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
<b>Less:</b> 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					
<b>Deferred Revenue, end of year</b>	-	-	<b>765,903</b>	-	<b>4,911,497</b>	<b>18,595</b>	<b>63,042</b>	<b>14,529</b>	<b>149,928</b>
<b>Revenues</b>									
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
<b>Expenses</b>									
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	142,462	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(142,462)				
	-	-	-	-	(142,462)	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>						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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	332,819	190,260	25,863	5,411	8,692	31,534	40,953	417,193
<b>Add:</b> 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
<b>Less:</b> 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						
<b>Deferred Revenue, end of year</b>	-	-	<b>282,123</b>	<b>42,810</b>	<b>11,631</b>	<b>16,323</b>	-	<b>25,590</b>	<b>634,839</b>
<b>Revenues</b>									
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
<b>Expenses</b>									
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	31,534	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(31,534)		
	-	-	-	-	-	-	(31,534)	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	1,312,473	88,261	118,507	7,455	41,046				



# School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

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

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Ledger School	Provincial Inclusion Outreach	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	45,424	16,683	-	-	5,820	751	138,512	6,754,367
<b>Add:</b> 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
<b>Less:</b> 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
<b>Deferred Revenue, end of year</b>	<b>15,807</b>	<b>8,182</b>	<b>304,869</b>	<b>5,000</b>	<b>35,168</b>	<b>39,878</b>	<b>166,872</b>	<b>7,512,586</b>
<b>Revenues</b>								
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
<b>Expenses</b>								
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>8,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,651</b>
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased			(8,655)					(182,651)
	-	-	(8,655)	-	-	-	-	(182,651)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>								<b>1,632,219</b>

# 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	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
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
<b>Total Revenue</b>	<b>15,926,670</b>	<b>13,234,720</b>	<b>21,043</b>	<b>13,255,763</b>	<b>12,092,213</b>
<b>Expenses</b>					
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	
<b>Total Expense</b>	<b>15,875,941</b>	<b>19,207,193</b>	<b>-</b>	<b>19,207,193</b>	<b>14,942,931</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>50,729</b>	<b>(5,972,473)</b>	<b>21,043</b>	<b>(5,951,430)</b>	<b>(2,850,718)</b>
<b>Net Transfers (to) from other funds</b>					
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
<b>Total Net Transfers</b>	<b>2,118,250</b>	<b>3,199,574</b>	<b>-</b>	<b>3,199,574</b>	<b>3,813,659</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets WIP Purchased from Local Capital		557,564	(557,564)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>557,564</b>	<b>(557,564)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>2,168,979</b>	<b>(2,215,335)</b>	<b>(536,521)</b>	<b>(2,751,856)</b>	<b>962,941</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>26,522,339</b>	<b>557,564</b>	<b>27,079,903</b>	<b>26,116,962</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>24,307,004</b>	<b>21,043</b>	<b>24,328,047</b>	<b>27,079,903</b>

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

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

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

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

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