



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

Regular Board Meeting

AGENDA

Monday, September 15, 2025, 6:30 p.m.

Tolmie Boardroom, 556 Boleskine Road

Broadcasted via YouTube

<https://bit.ly/3czx8bA>

A. COMMENCEMENT OF MEETING

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

A.1. Acknowledgement of Traditional Territories

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

A.2. Approval of the Agenda

Recommended Motion:
That the September 15, 2025 agenda be approved.

A.3. Approval of the Minutes

- a. Approval of the June 16, 2025 Regular Board Meeting Minutes

Recommended Motion:
That the June 16, 2025 Regular Board Meeting minutes be approved.

A.4. Business Arising from the Minutes

A.5. 2024-2025 Audit Findings Report, Lenora Lee, KPMG, Auditors Presentation

A.6. District Celebrations

- a. Welcome & Learning Centre - David Hovis

A.7. Community Presentations

- a. Board Governance – Ryan Painter

B. CORRESPONDENCE

C. OFFICIAL TRUSTEE REPORT

C.1. Monthly Report

C.2. Annual Board Reports 2025-2026

D. BOARD COMMITTEE REPORTS

D.1. Audit Sub-Committee Report

- a. 2024-2025 Financial Year End

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the appropriation of \$11,225,081 of the operating surplus as follows: 1) internally restricted \$9,975,081 and 2) unrestricted (contingency) \$1,250,000.

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the Audited Financial Statements of School District No. 61 (Greater Victoria) for the year ended June 30, 2025;

AND FURTHER,

that the Official Trustee, the Superintendent and the Secretary-Treasurer be authorized to affix their signatures to the statements, where applicable, on behalf of the Board.

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the Financial Statement Discussion and Analysis Report for the year ended June 30, 2025.

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) accepts the Multi-Year Financial Plan 2025-2028.

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the schedules as required by the Financial Information Act for the period July 1, 2024 to June 30, 2025;

AND FURTHER,

that the approved schedules be posted to the District website.

E. DISTRICT LEADERSHIP TEAM REPORT

E.1. Superintendent's Report

a. Monthly Report

b. Enhancing Student Learning Annual Report 2025-2026

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approve the Enhancing Student Learning Annual Report 2025-2026, as presented.

c. Anaphylaxis Aggregate Report 2024-2025

d. Revision and/or Deletion of Board Policies

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approve the deletion of the following Board policies: Policy 6120 *Learner-Focused Education*; Policy 6135.2 *Career and Personal Planning 8-12 Sensitive Curriculum Issues*; Policy 6161.1 *Learning Resources for Classroom Use*; and Policy 6164.8 *Learning Assistance Program*.

E.2. Secretary-Treasurer's Report

a. Monthly Financial Report

June 2025

July 2025

August 2025

b. Monthly Budget Change Report

June 2025

August 2025 (includes July 2025)

c. Quarterly Facilities Operations and Capital Project Update – September 2025

d. Cedar Hill Middle School - Disposal (SRW) Bylaw Waterworks

F. QUESTION PERIOD (15 minutes total)

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

G.1. Record of Special In-Camera of Education Meeting – April 2, 2025

G.2. Record of Special In-Camera of Education Meeting – April 3, 2025

G.3. Record of In-Camera Board of Education Meeting – June 16, 2025

H. NEW BUSINESS/NOTICE OF MOTIONS

H.1. New Business

H.2. Notice of Motions

I. ADJOURNMENT

Recommended Motion:

That the Official Trustee adjourn the meeting.



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

Regular Board Meeting

MINUTES

Tolmie Boardroom, 556 Boleskine Road

Monday, June 16, 2025, 6:30 p.m.

Official Trustee: Sherri Bell

Administration: Deb Whitten, Superintendent, Katrina Stride, Secretary-Treasurer, Sean Powell, Associate Superintendent, Marni Vistisen-Harwood, Director of Facilities Services, Jeff Davis, Director of International Education, Mike Knudson, Director of Human Resource Services, Josh Barks, Acting District Principal of Information Technology, Vicki Roberts, VPVPA

Songhees Nation: Anevay Quocksister, Student Success Manager

Partners: Trina Legge, CUPE 382, Tricia Thexton, CUPE 947, Carolyn Howe, GVTA

A. COMMENCEMENT OF MEETING

This meeting began at 6:30 p.m.

A.1. Acknowledgement of Traditional Territories

Official Trustee Bell recognized and acknowledged the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.

A.2. Approval of the Agenda

The Official Trustee passed the following motion:

That the June 16, 2025 agenda be approved.

A.3. Approval of the Minutes

a. Approval of the May 26, 2025 Regular Board Meeting Minutes

The Official Trustee passed the following motion:

That the May 26, 2025 Regular Board Meeting minutes be approved.

A.4. Business Arising from the Minutes

None.

A.5. District Celebrations

a. Elementary – City Track Record Breakers

Official Trustee Bell and Superintendent Whitten recognized the elementary students who were city track record breakers in 2024-2025.

b. Esquimalt High School – Schulich Scholarship Recipient

Teacher/Counsellor Ally Hoffman recognized Esquimalt graduate, Lotti Campbell, as the first ever Schulich Scholarship recipient at Esquimalt High School.

A.6. Community Presentations

a. BC Aviation Museum – Coco Cunningham

Coco Cunningham from the BC Aviation Museum presented on the educational opportunity the museum can offer to teachers and students.

B. CORRESPONDENCE

None.

C. OFFICIAL TRUSTEE REPORT

C.1. Monthly Report

Official Trustee Bell provided a verbal report:

- Attended the Songhees graduation ceremony.
- Toured Victor school.
- Met with VCPAC's new President Saloumeh Pourmalek.
- Facilitated the first exploratory meeting to discuss trustee electoral areas with local mayors, members of council, and members of the Songhees and Esquimalt Nations.
- Upcoming meeting with Songhees and Esquimalt Nations to discuss trustee electoral areas.
- Convened a Partners of School District No. 61 meeting to discuss the budget development process for the 2026-2027 school year.

C.2. Ad Hoc Committees Annual Review

Official Trustee Bell provided rationale for the motion.

The Official Trustee passed the following motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the dissolution of the Music Equity Ad Hoc Committee, the Equity Ad Hoc Committee, and the Climate Action Plan Implementation Ad Hoc Committee.

C.3. Extension of 2020-2025 Strategic Plan Until 2027-2028

Official Trustee Bell provided rationale for the motion.

The Official Trustee passed the following motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the extension of the 2020-2025 Strategic Plan until 2027-2028.

D. BOARD COMMITTEE REPORTS

None.

E. DISTRICT LEADERSHIP TEAM REPORTS

E.1. Superintendent's Report

a. Monthly Report

Superintendent Whitten provided the report for information.

b. *Public Interest Disclosure Act*: Annual Report for the Greater Victoria School District (SD61) Fiscal Year 2025

Superintendent Whitten provided the report for information.

c. Revised Policy 5147 Inclusive Education: Supporting Every Learner

Superintendent Whitten provided rationale for the motion.

The Official Trustee passed the following motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves revised Policy 5147 Inclusive Education: Supporting Every Learner,

AND FURTHER,

that Policy 5148 – Alternatives to the Integrated Classroom is abandoned.

d. 2025-2026 Board of Education Meeting Dates

Superintendent Whitten provided rationale for the motion.

The Official Trustee passed the following motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the 2025-2026 Board of Education meeting dates.

e. School Calendar 2027-2028

Superintendent Whitten stated that the 2027-2028 school calendar was posted publicly for review for 30 days, as per the *School Act*.

The Official Trustee passed the following motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the following 2027/2028 school calendar:

2027/2028 School Calendar*

School Opening September 7, 2027

First non-instructional day September 20, 2027

National Day for Truth and Reconciliation September 30, 2027

Thanksgiving October 11, 2027

Second non-instructional day October 22, 2027

(Province wide)

Remembrance Day November 11, 2027

Third non-instructional day November 26, 2027

Schools close for Winter vacation December 17, 2027

Schools re-open after Winter vacation January 4, 2028

Fourth non-instructional day February 18, 2028

Family Day February 21, 2028

Schools close for Spring vacation March 17, 2028

Schools re-open after Spring vacation April 3, 2028

Good Friday April 14, 2028

Easter Monday April 17, 2028

Fifth non-instructional day May 19, 2028

Victoria Day May 22, 2028

Administrative Day and School Closing June 30, 2028

* Sixth non-instructional day to be chosen by each school

E.2. Secretary-Treasurer's Report

a. 2026-2027 Annual Five-Year Capital Plan

Secretary-Treasurer Stride provided an overview of the final 2026-2027 Annual Five-Year Capital Plan for Major and Minor Capital Programs to be submitted to the Ministry by June 30, 2025. It was noted that the Ministry will advise which projects are approved for funding in March 2026.

Official Trustee Bell and Partners had questions of clarification.

i. Major Capital Programs

The Official Trustee passed the following motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2026-2027, as provided on the Five-Year Capital Plan Summary for 2026-2027, for submission to the Ministry of Education and Child Care.

ii. Minor Capital Programs

The Official Trustee passed the following motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2026-2027, as provided on the Five-Year Capital Plan Summary for 2026-2027, for submission to the Ministry of Education and Child Care.

b. Spectrum Artificial Turf Field Update

Secretary-Treasurer Stride shared an update on the proposed Spectrum artificial turf field project. It was noted that, although a significant donation was received last year, the formal procurement process has revealed a funding shortfall of nearly \$1 million. Secretary-Treasurer Stride advised that the District is currently exploring alternative funding sources and potential changes to the scope of the project to address the funding gap.

c. Monthly Financial Report: May 2025

Secretary-Treasurer Stride provided the report for information.

d. Monthly Budget Change Report: May 2025

Secretary-Treasurer Stride provided the report for information.

e. Quarterly Facilities Operations and Capital Project Update: June 2025

Director of Facilities Services Vistisen-Harwood provided the report for information.

Official Trustee Bell had questions of clarification.

F. QUESTION PERIOD

None.

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

G.1. Record of Special In-Camera of Education Meeting – May 20, 2025

G.2. Record of In-Camera Board of Education Meeting – May 26, 2025

G.3. Record of Special In-Camera Board of Education Meeting – May 26, 2025

G.4. Record of Special In-Camera Board of Education Meeting – May 26, 2025

H. NEW BUSINESS/NOTICE OF MOTIONS

H.1. New Business

None.

H.2. Notice of Motions

None.

H.3. District Celebrations

I. ADJOURNMENT

The Official Trustee adjourned the meeting at 7:36 p.m.

Official Trustee

Secretary-Treasurer



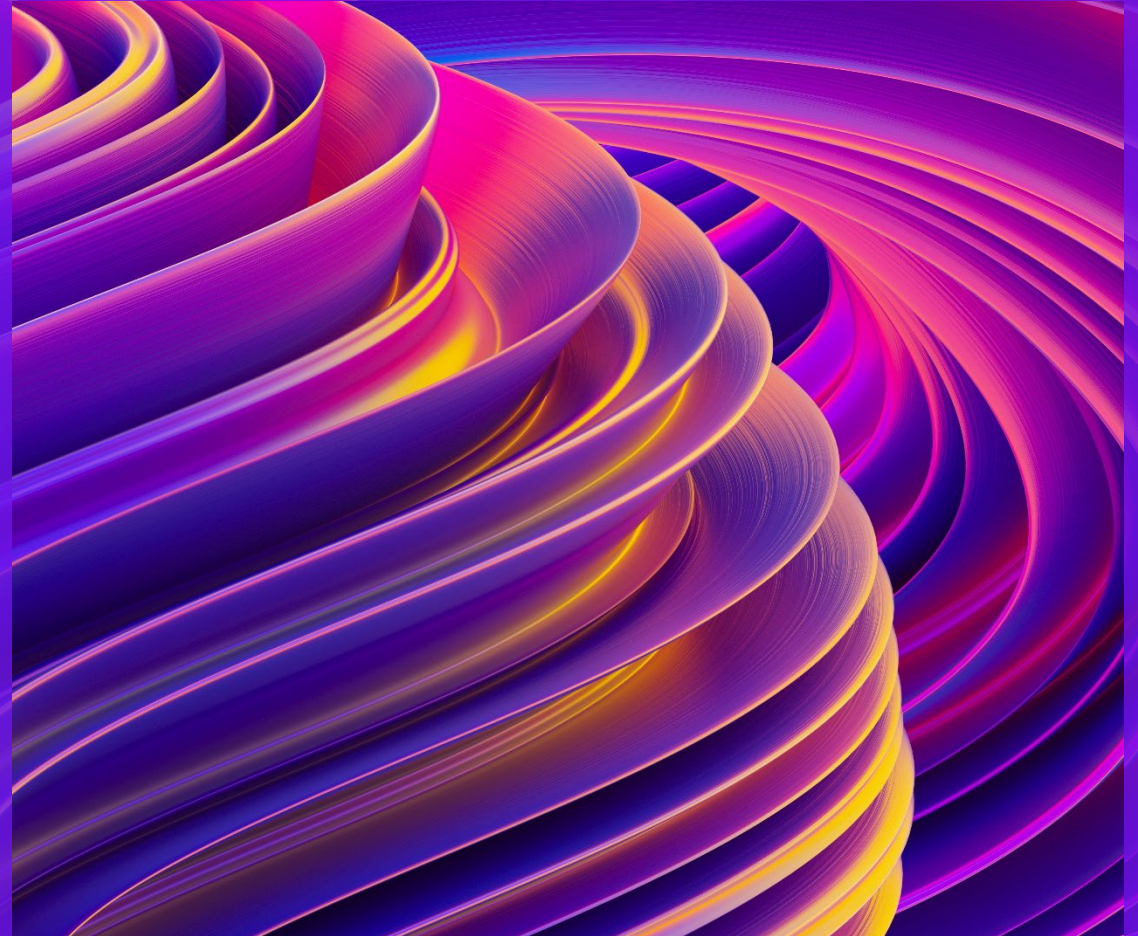
School District No. 61 (Greater Victoria)

**Audit Findings Report
for the year ended June 30, 2025**

KPMG LLP

Prepared for the meeting on September 11, 2025

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Digital use information

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

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



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

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

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



Audit highlights



No matters to report



Matters to report – see link for details

Status

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



Significant changes



Significant changes since our audit plan

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

Risks and results



Significant risks



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



Other risks of material misstatement



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



Going concern matters

Uncorrected misstatements



Uncorrected misstatements

No uncorrected misstatements were identified.

Corrected misstatements



Corrected misstatements

No corrected misstatements were identified.

Control deficiencies



Significant deficiencies



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

Policies and practices & Specific topics



Significant unusual transactions



Accounting policies and practices



Other financial reporting matters





Status

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

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

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





Auditor's Report on Compliance Framework



Auditor's Report on Compliance Framework

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

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

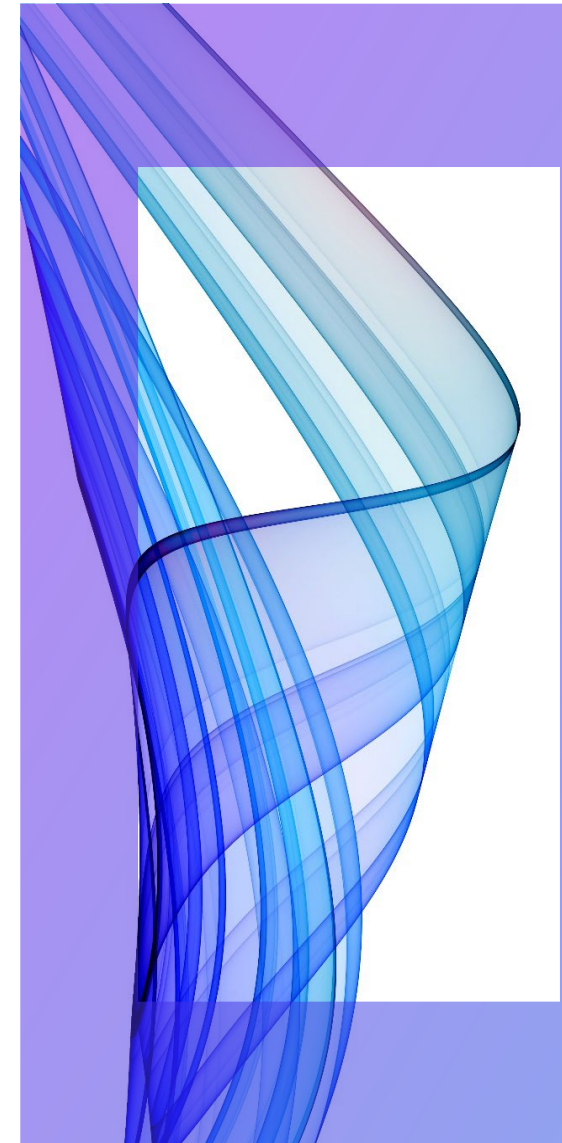
As a result, the School District's revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.

Our Response

- The Office of the Auditor General ("OAG") has provided a letter of instruction with certain information requests in their role as auditor of the Province of BC and School District 99 (the consolidation of all 60 school districts in BC).
- We will report to OAG accordingly upon approval of the financial statements.

Results

- We noted no issues as a result of the procedures performed.
- The auditor's report includes an Emphasis of Matter section related to the Special Purpose Financial Reporting Framework. Specifically, that the financial statements are required to be prepared under Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Province").





Significant risks and results



Fraud risk from management override of controls

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

Our Response

Our procedures included:

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

Significant findings

- We noted no issues as a result of our testing.





Other risks of material misstatement and results

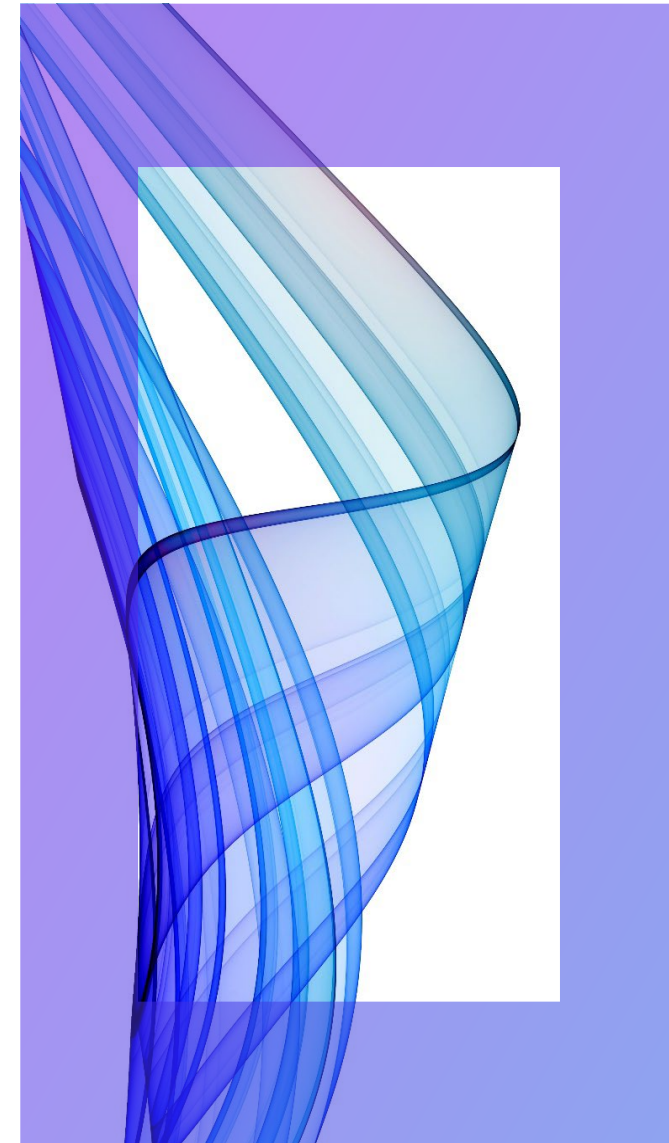


Tangible capital assets and deferred capital revenue

Our procedures and results

- During the year, capital additions were \$39.2 million, across buildings, furniture and equipment, computer and software and assets under construction that are not yet ready for use. Significant expenditures for the year included Cedar Hill Middle School.
- The School District also recognized an increase in asset retirement obligation asset and liability related to a revision in the estimated future remediation costs of \$2.2 million.
- During the year, the District sold certain property to Conseil Scolaire Francophone de the Colombie-Britannique for proceeds of \$15.2 million. The gain on disposal was split between the District's Local Capital (\$3.8M) and Ministry restricted capital (\$11.4M).
- We updated our understanding of the process activities and controls over tangible capital assets and deferred capital revenue, including the approval and related review processes for capital expenditures to ensure they are consistent with approved budgets and board approvals.
- We selected a sample of additions for testing and inspected the supporting invoices to determine if the amount recognized agreed to amounts paid, was capital in nature, and eligible per the funding sources.
- We inspected supporting documents related to the property disposal, original cost and funds used to acquire the property to support the gain on disposal and allocation of proceeds to local capital and restricted capital in line with the *School Act*.
- We evaluated management's methodology for the increase in asset retirement obligations and accretion expense based on cost escalation and asbestos removal and remediation.
- We performed a reasonability assessment of amortization expense based on estimated useful life of capital assets.
- We confirmed capital revenue received and recognized during the year to assess if amounts are appropriately restricted and accurately recorded.
- We performed a reasonability assessment of the amortized deferred capital contributions recorded during the year based on its correlation to amortization of tangible capital assets.

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





Other risks of material misstatement and results



Revenue, deferred revenue and unearned revenue

Our procedures and results

- We updated our understanding of the process activities and controls over revenue, deferred revenue and unearned revenue.
- We obtained a confirmation from the Ministry for the funding provided in the 2025 fiscal year and agreed the operating grants to the amount of revenue recognized.
- We agreed the special purpose funding received and recorded in deferred revenue to the confirmation received from the Ministry. We tested that the special purpose funding recognized as revenue was consistent with the expenses incurred and the purpose of the funding specified by the Ministry.
- We developed an expectation for earned and unearned international student tuition fees based on the approved budget. We compared our expectation to the actual amount recorded and obtained supporting documentation for any significant variances noted.

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

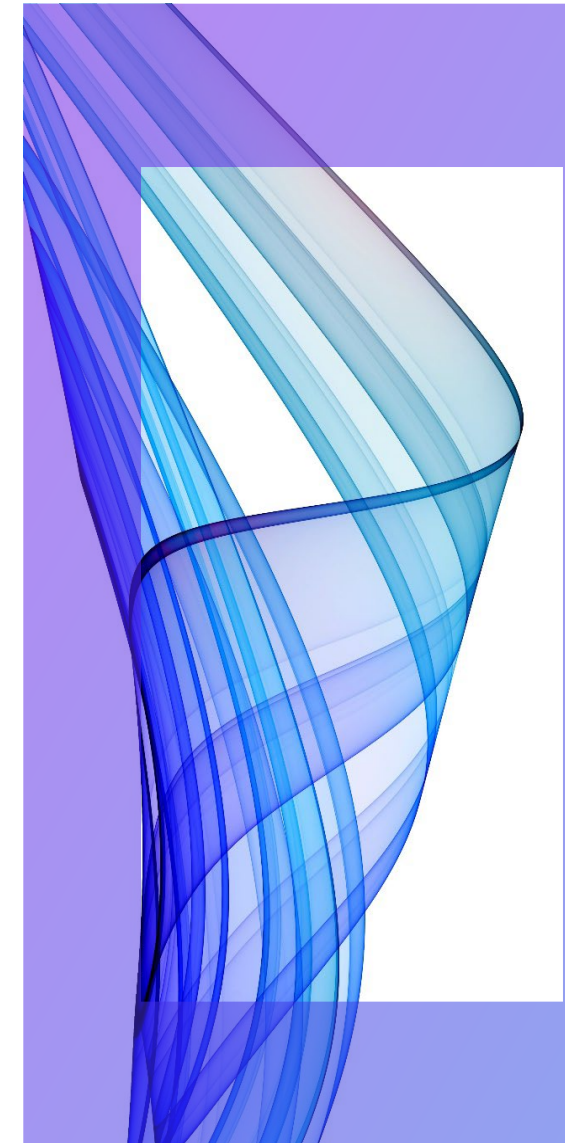


Accounts payable, accrued liabilities and expenses

Our procedures and results

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

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





Other risks of material misstatement and results



Salaries and benefits, employee future benefits obligations

Our procedures and results

- We updated our understanding of the process activities and controls over employee salaries and benefits expense.
- We performed analytical procedures for salaries and benefits expense based on approved wage increases and change in headcount.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2025, and management's projection to June 30.
- We reviewed the assumptions used by management and agreed them to the Actuary's report.
- We reviewed financial statement presentation, including related note disclosure and confirm that it is in accordance with PSAB guidelines.

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

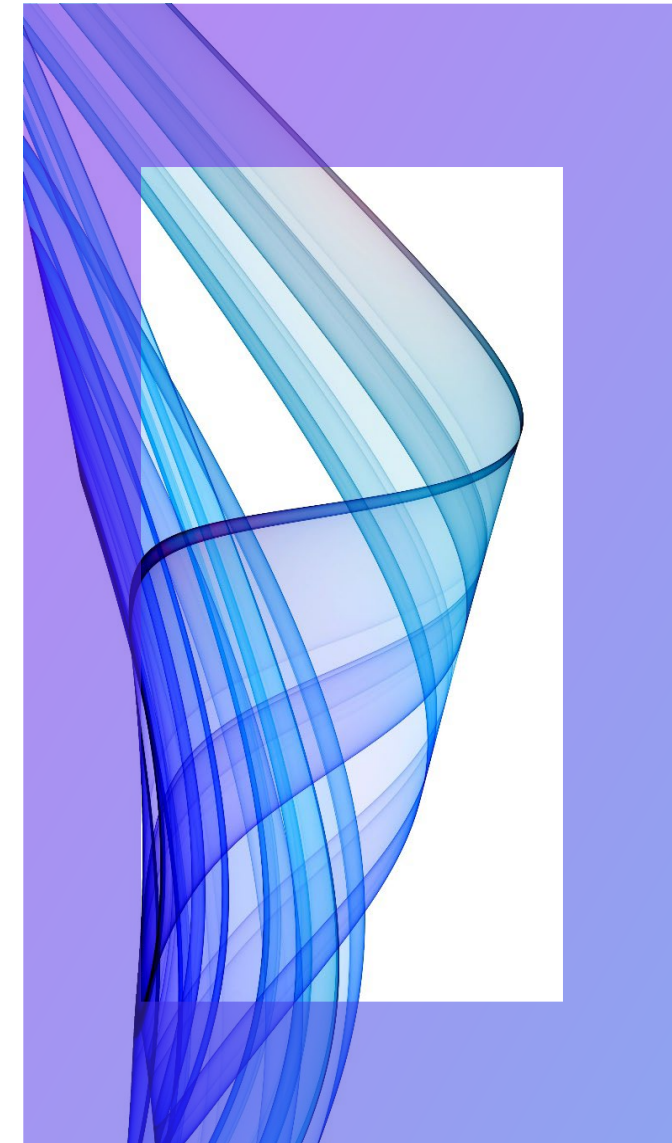


School generated funds

Our procedures and results

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

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





Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

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

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

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

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

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



Other financial reporting matters

We also highlight the following:



Significant accounting policies



- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the School District's transactions in relation to the period in which they were recorded.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transactions.



Significant accounting estimates



- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.
- There were no significant factors affecting the District's asset and liability carrying values.



Significant qualitative aspects of financial statement presentation and disclosure



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

Appendices

1

Required
communications

2

Management
representation letter

3

Audit Quality

4

Current developments

5

Changes to auditing
standards

6

Thought leadership
and insights



Appendix 1: Required communications



Auditor's report

Refer to the draft report attached to the financial statements.

Engagement letter

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



Independence

As required by professional standards, we have considered all relationships between KPMG and the District that may have a bearing on independence. We confirm that we are independent with respect to the District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation from July 1, 2024 up until the date of this report.

Management representation letter

A copy of the management representation letter is attached.



Appendix 2: Management representation letter

See attached management representation letter

[Letterhead of Client]

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

September 15, 2025

We are writing at your request to confirm our understanding that your audits were for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of School district No. 61 ("the Entity") as at and for the period ended June 30, 2025.

General:

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

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

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 20, 2021, including for:
 - a) the preparation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
 - g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or

error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.

- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

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

Fraud & non-compliance with laws and regulations:

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

Subsequent events:

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

Related parties:

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

Employee future benefits:

- 8) The employee future benefits costs and obligations have been determined, accounted for and disclosed in accordance with the financial reporting framework.

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

Environmental matters:

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

Estimates:

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

Going concern:

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

Non-SEC registrants or non-reporting issuers:

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

Other information:

- 20) We confirm that the final version of the Statement of Financial Information for the year ended June 30, 2025 will be provided to you when available, and prior to issuance by the Entity, to enable you to complete your audit procedures in accordance with professional standards.

Other:

- 21) We confirm that we have provided you with a complete list of service organizations (SO) and sub-service organizations (SSO) and that the relevant complementary user entity controls (CUECs) related to each SO/SSO have been designed and implemented. For the purpose of this representation, a service organization is one as defined in CAS 402.

Yours very truly,

Katrina Stride, Secretary-Treasurer

Julie Lutner, Associate Secretary-Treasurer

Attachment I – Definitions

Materiality

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

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

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

Fraud & error

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

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

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



Appendix 3: Audit quality - How do we deliver audit quality?

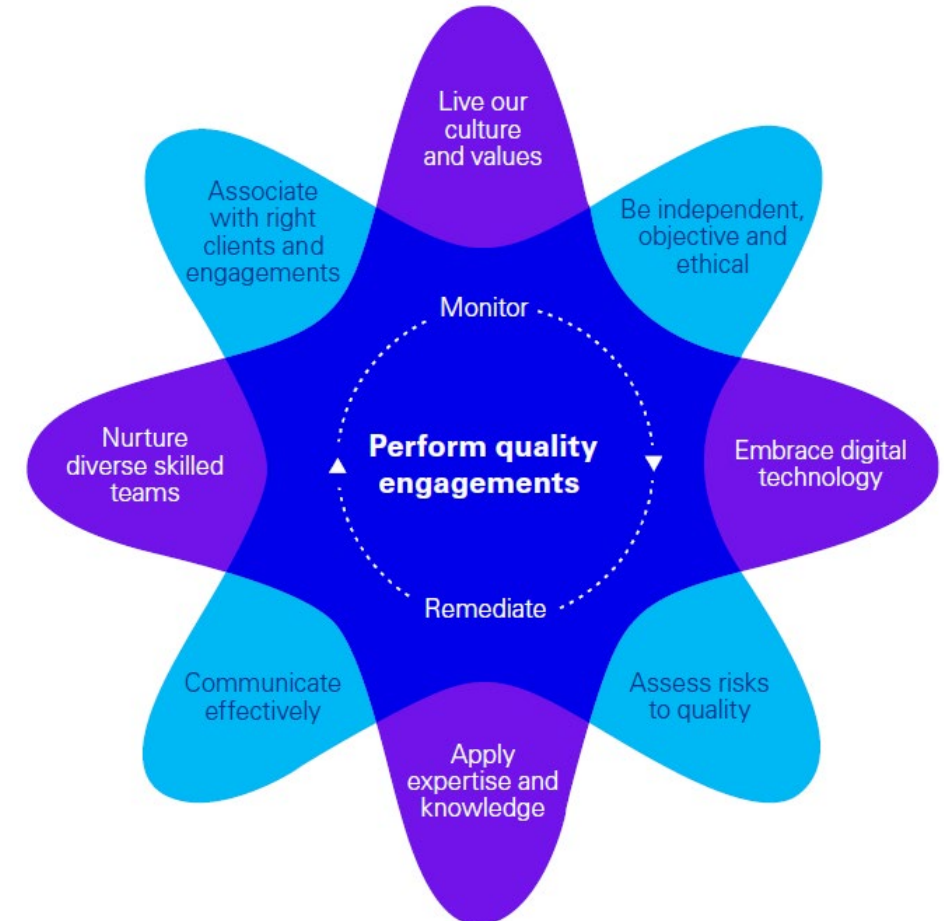
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

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

 [KPMG Canada Transparency Report](#)

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

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



Doing the right thing. Always.



Appendix 4: Current developments

Changes to accounting standards

Standard	Summary and implications
Concepts Underlying Financial Performance <i>Effective 2027</i>	<ul style="list-style-type: none"> The revised Conceptual Framework is effective for fiscal years beginning on or after April 1, 2026 with early adoption permitted. The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.
Financial Statement Presentation <i>Effective 2027</i>	<ul style="list-style-type: none"> The proposed section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption is permitted. The proposed section includes the following: <ul style="list-style-type: none"> Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. Separating liabilities into financial liabilities and non-financial liabilities. Restructuring the statement of financial position to present total assets followed by total liabilities. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”. A new provision whereby an entity can use an amended budget in certain circumstances. Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.



Appendix 4: Current developments

Changes to accounting standards (continued)

Standard	Summary and implications
Employee Benefits	<ul style="list-style-type: none"> The Public Sector Accounting Board has issued proposed new standard PS 3251 <i>Employee benefits</i> which would replace the current sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. After evaluating comments received about the July 2021 exposure draft, a new re-exposure draft was released in October 2024. The re-exposure draft continues to use principles from International Public Sector Accounting Standard 39 <i>Employee benefits</i> as a starting point to develop the Canadian standard. The proposed standard would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. The re-exposure draft also proposes that fully funded post-employment benefit plans use a discount rate based on the expected market-based return of plan assets and unfunded plans use a discount rate based on the market yield of government bonds, high-quality corporate bonds or another appropriate financial instrument. A simplified approach to determining a plan's funding status is provided. For most other topics, the re-exposure draft is consistent with the original exposure draft. A few exceptions are: <ul style="list-style-type: none"> Deferral provisions – Remeasurement gains and losses will be presented as part of accumulated remeasurement gains and losses. Valuation of plan assets – Public sector entities may continue to recognize non-transferable financial instruments that meet the definition of plan assets under existing PS 3250 guidance. Joint defined benefit plans – Defined benefit accounting will be used for measurement of the proportionate share of the plan, instead of previously proposed multi-employer plan accounting which was based on defined contribution plan concepts. Disclosure of other long-term employee benefits and termination benefits – The re-exposure draft does not include prescriptive disclosure requirements for other long-term employee benefits and termination benefits. The proposed section PS 3251 <i>Employee benefits</i> will apply to fiscal years beginning on or after April 1, 2029. Early adoption will be permitted and guidance applied retroactively, with or without prior period restatement. Comments on the re-exposure draft were due on January 20, 2025. The re-exposure draft can be viewed at the following link: Click here



Appendix 4: Current developments

Changes to accounting standards (continued)

Standard	Summary and implications
Intangible assets	<ul style="list-style-type: none"> • The Public Sector Accounting Standards Board has issued proposed new standard PS 3155 <i>Intangible Assets</i> which would replace Public Sector Guideline 8 <i>Purchased Intangibles</i>. The new standard would be effective for fiscal years beginning on or after April 1, 2030 with early adoption permitted. • The standard will include foundational guidance on acquired and internally generated intangibles. It excludes intangible assets addressed in other public sector accounting standards and other intangible items such as exploration and extraction costs for non-renewable resources or intangible assets related to insurance contracts. • The definition of “intangible assets” requires an intangible resource to be separate and identifiable from goodwill. It also requires that the entity has control over the intangible resource, future economic benefits flow from the intangible resource, and the intangible resource is the result of a past transaction and/or other events. • Internally generated goodwill is not permitted to be recognized as an asset. • An intangible resource is recognized when it meets the definition of an intangible asset and the asset’s cost can be measured in a faithfully representative way. The generation of the asset is classified into a research phase and a development phase. Expenditures from the research phase of an internally generated project are expensed. An intangible asset arising from the development phase can be recognized if it meets certain requirements. • Intangible assets are initially measured at cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as of the date it is acquired. • Comments on the exposure draft were due on May 30, 2025. The exposure draft can be viewed at the following link: Click here
Cloud computing arrangements	<ul style="list-style-type: none"> • As part of its intangible assets project, the Public Sector Accounting Standards Board is also developing guidance on cloud computing arrangements. To ensure the development of this accounting guidance reflects current practices and needs, a survey has been launched to gather insights. The survey will inform the Public Sector Accounting Board about the types of cloud computing arrangements being encountered, magnitude of costs, key arrangement terms, current accounting policies and unique challenges in practice. • The survey closed May 30, 2025 and can be viewed at the following link: Click here



Appendix 5: Changes to auditing standards

Effective for current year (periods beginning on or after December 15, 2023)

ISA 600/CAS 600

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

Click here for information about CAS 600
from CPA Canada:
[Revised CAS 600](#)

Effective for next year (periods beginning on or after December 15, 2024)

ISA 260/CAS 260

.....
Communications
with those charged
with governance

ISA 700/CAS 700

.....
Forming an opinion
and reporting on
the financial
statements

Click here for information about CAS 260
and CAS 700 from CPA Canada:
[Amended CAS 260 and CAS 700](#)



Appendix 6: Thought leadership and insights

2024 Canadian CEO Outlook

KPMG interviewed more than 800 business owners and C-suite leaders across Canada on a variety of topics ranging from their top-of-mind concerns to their acquisition plans, the risks and rewards of artificial intelligence (AI), productivity, the omnipresent threat of cybercrime, and the impact of aging demographics on the workforce.

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

Future of Risk

Enterprises are facing an array of reputational, environmental, regulatory and societal forces. To navigate this complex landscape, the C-suite should seek to embrace risk as an enabler of value and fundamentally transform their approach. KPMG's global survey of 400 executives reveals that their top priorities for the next few years are adapting to new risk types and adopting advanced analytics and AI. As organizations align risk management with strategic objectives, closer collaboration across the enterprise will be essential.

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

Resilience Amid Complexity

In today's rapidly evolving and interconnected business landscape, organizations face unprecedented challenges and an increasingly complex and volatile risk landscape that can threaten their competitiveness and future survival. We share revealing real-world examples of how companies have overcome their challenges and emerged stronger as the rapid pace of change accelerates and look at the key components of KPMG's enterprise resilience framework and how it is helping these businesses build resilience and achieve their strategic objectives in an increasingly uncertain world.

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

Future of Procurement

Procurement is at an exciting point where leaders have the opportunity to recast their functions as strategic powerhouses. In this global report we examine how these forces may affect procurement teams and discuss how procurement leaders can respond – and the capabilities they will need to thrive. Our insights are augmented by findings from the KPMG 2023 Global Procurement Survey, which captured the perspectives of 400 senior procurement professionals around the globe, representing a range of industries.

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



Appendix 6: Thought leadership and insights (continued)

Artificial Intelligence in Financial Reporting and Audit

Artificial intelligence (AI) is transforming the financial reporting and auditing landscape, and is set to dramatically grow across organizations and industries. In our new report, KPMG surveyed 1,800 senior executives across 10 countries, including Canada, confirming the importance of AI in financial reporting and auditing. This report highlights how organizations expect their auditors to lead the AI transformation and drive the transformation of financial reporting. They see a key role for auditors in supporting the safe and responsible rollout of AI, including assurance and attestation over the governance and controls in place to mitigate risks.

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

Control System Cybersecurity Annual Report 2024

Based on a survey of more than 630 industry members (13% from government organizations), this report reveals that while the increase in cyberattacks is concerning, organizations have become more proactive in their cybersecurity budgets, focused on prevention, and acknowledging the threat of supply chain attacks. Furthermore, the report highlights a pressing need for skilled cybersecurity professionals in the face of escalating cyber threats. Explore the full report to help gain a clearer understanding of the growing cyber threat landscape and learn how to overcome the roadblocks to progress.

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

Cybersecurity Considerations 2024: Government and Public Sector

In every industry, cybersecurity stands as a paramount concern for leaders. Yet, for government and public sector organizations, the game of digital defense takes on a whole new level of intensity. The reason? The sheer volume and sensitivity of data they manage, which can amplify the potential fallout from any breach. These agencies are the custodians of a vast array of personal and critical data, spanning from citizen welfare to public safety and national security. This article delves into the pivotal cybersecurity considerations for the government and public sector. It offers valuable perspectives on critical focus areas and provides actionable strategies for leaders and their security teams to fortify resilience, drive innovation, and uphold trust in an ever-changing environment.

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



Appendix 6: Thought leadership and insights (continued)

Our latest thinking on the issues that matter most to the Committees, Board and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Audit Committee Guide – Canadian Edition

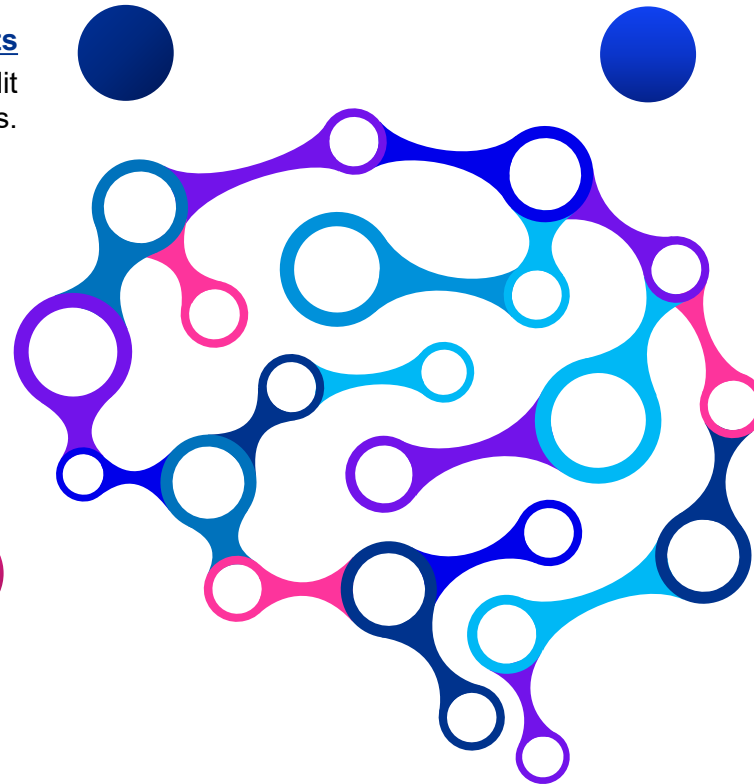
A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

Accelerate 2025

The key issues driving the audit committee agenda in 2025.

Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards





Appendix 6: Thought leadership and insights (continued)

Current trends in internal audit

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

Examples of internal audits are noted below.

Cost reduction / efficiency planning

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

Fraud risk management

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

Staff inclusion and diversity

Assess the strategy and plan in place for inclusion and diversity amongst staff, their governance and the measures in place to measure achievement of goals. Training and awareness programs offered to staff and faculty to provide understanding of roles and responsibilities and material updated on a regular basis. Increasing trends also include mental health resources and support systems to manage external expectations.

Asset management / maintenance

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

Business continuity management

Review of the elements of the life cycle of business continuity management (BCM). The main goal is to ensure the recovery of crucial services within an acceptable timeframe following disturbances in operations. Elements may include: business impact analysis, evaluation of threats and vulnerabilities, defining critical asset requirements, preparation of business continuity and disaster recovery plans.

Cybersecurity and privacy protection

The increase in cyber attacks targeting educational institutions, coupled with implementation of stricter privacy regulations has led to heightened expectations for schools to effectively safeguard the privacy and identities of students and staff. The rapid pace of disruptive innovations driven by new and emerging technologies may introduce additional vulnerabilities.

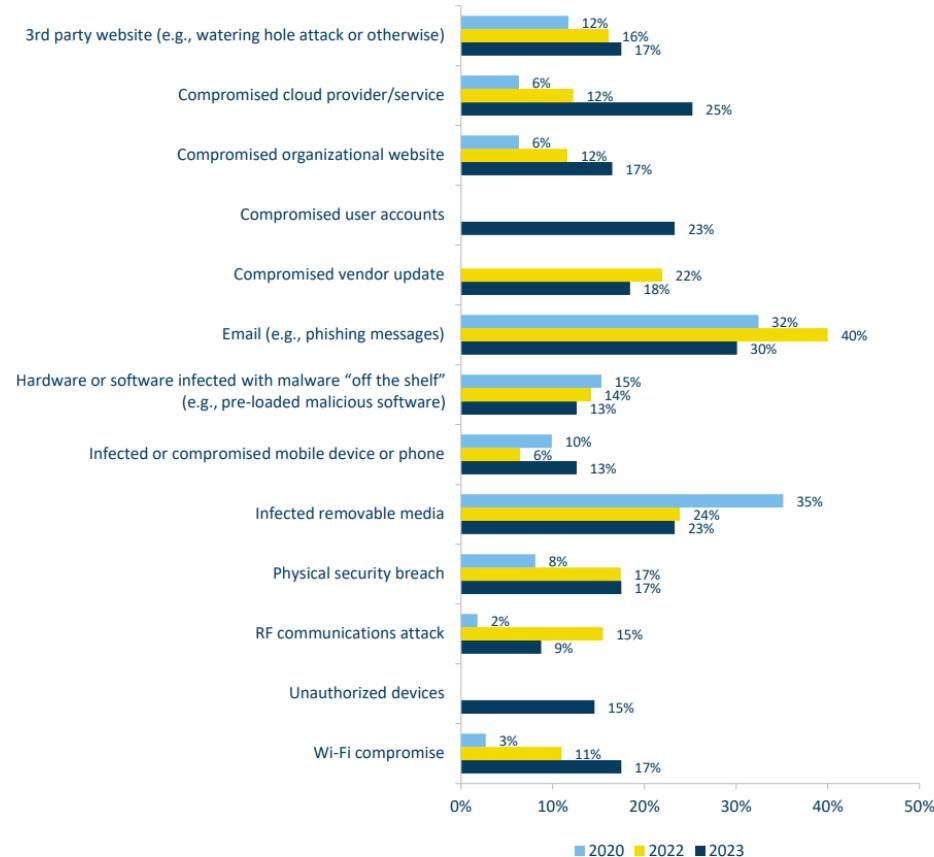


Appendix 6: Thought leadership and insights (continued)

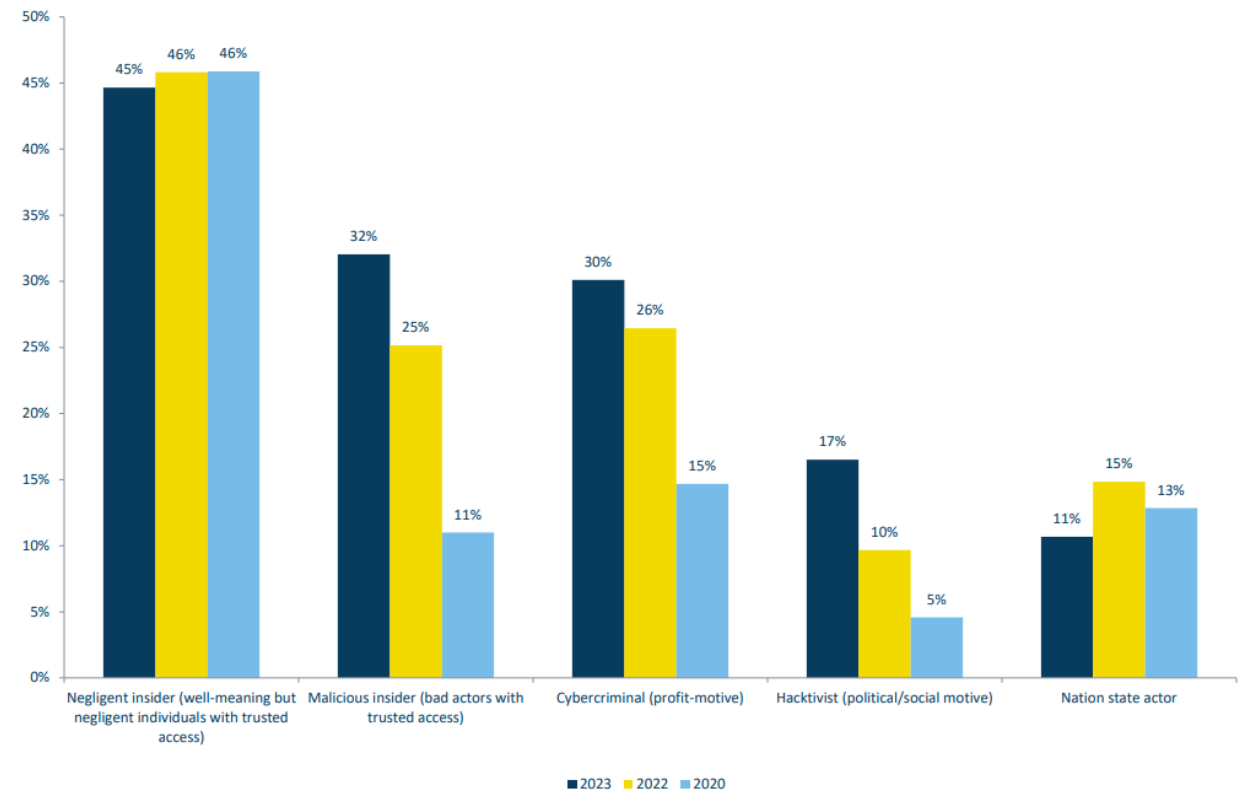
Ransomware in Canada

Canada is the fourth highest victim of ransomware attacks after the US, UK and Malaysia. Where ransomware attacks are successful, the costs can be substantial. COVID-19, lockdown and a shift to remote working has seen a rise in ransomware incidents. Vulnerabilities in people, process and technology controls, due to a shift to remote working over this period, have presented opportunities for cyber criminals.

Trends in types and frequency of cyber incidents



Trends in how cyber incidents arise



Source: The (CS)2 AI-KPMG Control System Cybersecurity Annual Report



Appendix 6: Thought leadership and insights (continued)

Where are Finance Teams adopting AI

Finance's role as a business partner has put them in an ideal position to lead enterprise adoption

Generating commentary

Reduce the time and effort needed to create recurring materials required for financial reporting, business reviews, management reports, and board meetings.

Generating strategic insights

Partner with other functions to provide insights across the business. Use finance's position to inform strategic decisions and solve problems with pricing, performance, and benchmarking metrics.

Managing contracts

Generative AI tools can draft contracts with preferred term and prioritize contract reviews based on deviations from standard terms and conditions.



Forecasting & budgeting

Integrating predictive models, creating scenarios, and generating insights on potential financial outcomes.



Collecting marketing intelligence

Powerful research tool able to find and synthesize public data to generate insights on markets, competitors, and customers.



Detecting anomalies

Generative AI shows promise as a tool for detecting errors and potential fraud. It can compare new data with past patterns to identify anomalies.



AI naturally aligns to CFO's existing responsibilities related to business strategy, digital transformation, and risk management



Appendix 6: Thought leadership and insights (continued)

AI brings Risks as well as Opportunities

Internal Risks & Considerations



Breaking Confidentiality

Many Generative AI models are built to absorb user-inputted data to improve the model over time. This could lead to exposure of key confidential information



Employee Misuse and Inaccuracies

Models generate responses based on input, so there is a risk of providing false or malicious content. Employees need to be cautious and review AI-generated content with a critical



Talent Implications

Professionals need to be made aware of their role in training and evolving the solution as high-quality output can only be achieved through high-quality, expert queries



Policies and Regulations

As the world's understanding of AI evolves, more policies and regulations will be brought upon by regulators which in turn need to be complied with

External Risks & Considerations



Misinformation, Bias and Discrimination

The model could generate a response containing inappropriate information or language. In cases where the model does not have an accurate response, it may 'hallucinate' with a false response.



Financial, Brand & Reputational Risk

Copying AI-produced information or code into any deliverable or product could constitute copyright infringement leading to legal and reputational harm



Intellectual Property and Copyright

Risks in copyright includes the potential creation of unauthorized plagiarized content, leading to infringement and violations of intellectual property rights



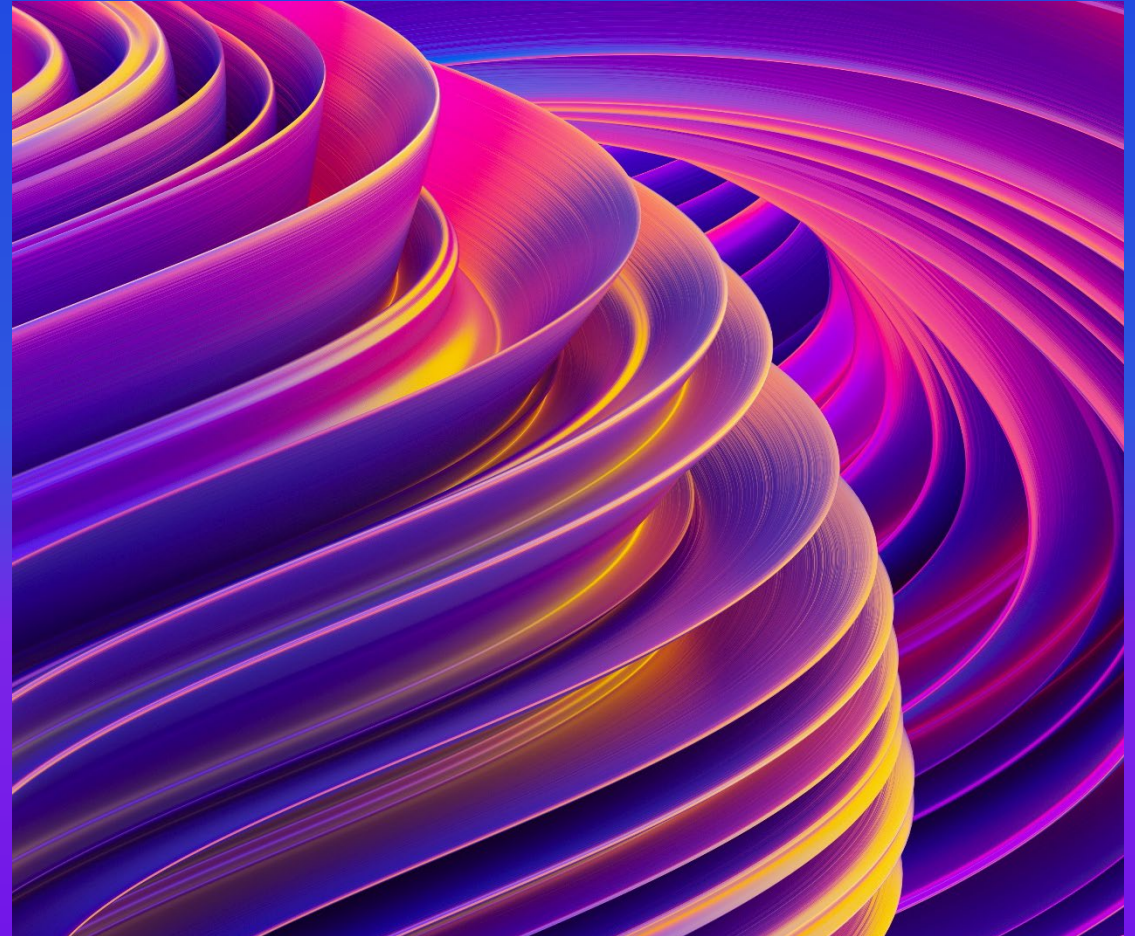
Cybersecurity

Generative AI models could be trained and employed for many cybersecurity attacks such as phishing scams, malware, data poisoning etc.



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Annual Board Reports 2025-2026

SEPTEMBER

- ☒ 2024-2025 Enhancing Student Learning Report
- ☒ 2024-2025 Anaphylaxis Aggregate Report
- ☒ 2024-2025 Audit Findings Report
- ☒ 2024-2025 Audited Financial Statements and Financial Statement Discussion and Analysis Report
- ☒ 2025-2028 Multi-Year Financial Plan
- ☒ 2024-2025 Statement of Financial Information Report
- ☒ 2024-2025 Executive Compensation Disclosure
- ☒ Monthly Financial Report and Budget Change Report
- ☒ Quarterly Facilities Operations and Capital Projects Update
- ☒ Annual Board Reports 2025-2026

FEBRUARY

- ☒ 2025-2026 Amended Annual Budget Bylaw
- ☒ December 2025 Quarterly Financial Report
- ☒ 2026 Water Sampling Report
- ☒ 2026-2027 Student Enrolment Projections
- ☒ 2026-2027 Budget Update
- ☒ 2028-2029 School Calendar (Draft)
- ☒ Monthly Financial Report and Budget Change Report

OCTOBER

- ☒ 2025-2026 School Goals/Plans (Elementary Schools)
- ☒ 2025-2026 Student Enrolment Report
- ☒ 2026-2027 Budget Development Process
- ☒ Monthly Financial Report and Budget Change Report

MARCH

- ☒ 2026-2027 Budget Update
- ☒ Monthly Financial Report and Budget Change Report
- ☒ Quarterly Facilities Operations and Capital Projects Update

NOVEMBER

- ☒ 2025-2026 School Goals/Plans (Middle Schools)
- ☒ 2025-2026 International Education Bi-Annual Report
- ☒ September 2025 Quarterly Financial Report
- ☒ 2026-2027 Budget Update
- ☒ Monthly Financial Report and Budget Change Report

APRIL

- ☒ 2025-2026 International Education Bi-Annual Report
- ☒ 2026-2027 Annual Budget Bylaw
- ☒ 2026-2027 Annual Five-Year Capital Plan Bylaw
- ☒ 2026-2027 Annual Facility Grant Expenditure Plan
- ☒ 2028-2029 School Calendar (Final)
- ☒ Monthly Financial Report and Budget Change Report

DECEMBER

- ☒ 2025-2026 School Goals/Plans (Secondary Schools)
- ☒ 2026-2027 Budget Update
- ☒ Monthly Financial Report and Budget Change Report
- ☒ Quarterly Facilities Operations and Capital Projects Update
- ☒ Annual Review of Appeal Process Bylaw 9330.1 and Attachments

MAY

- ☒ 2025-2026 Audit Planning Report & Appoint Auditor (if applicable)
- ☒ 2025 Climate Action Accountability Report
- ☒ March 2026 Quarterly Financial Report
- ☒ 2026-2027 Academy Fees
- ☒ 2026-2027 Board of Education Meeting Schedule
- ☒ 2027-2028 Annual Five-Year Capital Plan (Draft)
- ☒ Annual Review of Ad Hoc Committees

JANUARY

- ☒ 2026-2027 Board Authority/Authorized (BAA) Courses
- ☒ 2026-2027 Budget Update
- ☒ Monthly Financial Report and Budget Change Report

JUNE

- ☒ 2025-2026 Public Interest Disclosure Act (Whistleblower) Report
- ☒ 2027-2028 Annual Five-Year Capital Plan (Final)
- ☒ Monthly Financial Report and Budget Change Report
- ☒ Quarterly Facilities Operations and Capital Projects Update

Office of the Secretary-Treasurer

Katrina Stride – Secretary-Treasurer

TO: The Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 15, 2025

RE: **Audit Sub-Committee Report – September 11, 2025 Meeting**

Background:

The Audit Sub-Committee held a meeting on September 11, 2025. KPMG, the District's external auditor, presented the Audit Findings Report for 2024-2025. New business included discussions on the 2024-2025 Audited Financial Statements, the 2024-2025 Financial Statement Discussion and Analysis Report, the Multi-Year Financial Plan 2025-2028, the 2024-2025 Statement of Financial Information, and the 2024-2025 School Accounting Records Review.

There were five recommendations to the Official Trustee from the Audit Sub-Committee.

Recommendations:

2024-2025 Audited Financial Statements

Associate Secretary-Treasurer, Julie Lutner, presented the 2024-2025 Audited Financial Statements including the 2024-2025 Financial Statement Discussion and Analysis Report. The Official Trustee asked questions of clarification.

The Audit Sub-Committee recommended that the Official Trustee approves three motions related to the 2024-2025 Audited Financial Statements through the Audit Committee Report.

That the Official Trustee of School District No. 61 (Greater Victoria) approve the appropriation of \$11,225,081 of the operating surplus as follows: 1) internally restricted \$9,975,081 and 2) unrestricted (contingency) \$1,250,000.

That the Official Trustee of School District No. 61 (Greater Victoria) approves the Audited Financial Statements for School District No. 61 (Greater Victoria) for the year ended June 30, 2025; AND FURTHER that the Official Trustee, the Superintendent and the Secretary-Treasurer be authorized to affix their signatures to the statements, where applicable, on behalf of the Board.

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

That the Official Trustee of School District No. 61 (Greater Victoria) approves the Financial Statement Discussion and Analysis Report for the year ended June 30, 2025.

Multi-Year Financial Plan 2025-2028

Associate Secretary-Treasurer, Julie Lutner, provided the Multi-Year Financial Plan 2025-2028. The Official Trustee asked questions of clarification.

The Audit Sub-Committee recommended that the Official Trustee approve one motion related to the Multi-Year Financial Plan 2025-2028 through the Audit Committee Report.

That the Official Trustee of School District No. 61 (Greater Victoria) accepts the Multi-Year Financial Plan 2025-2028.

2024-2025 Statement of Financial Information

Associate Secretary-Treasurer, Julie Lutner, provided the 2024-2025 Statement of Financial Information. The Official Trustee asked questions of clarification.

The Audit Sub-Committee recommended that the Official Trustee approve one motion related to the 2024-2025 Statement of Financial Information through the Audit Committee Report.

That the Official Trustee of School District No. 61 (Greater Victoria) approves the schedules as required by the Financial Information Act for the period July 1, 2024 to June 30, 2025; AND FURTHER that the approved schedules be posted to the District website.

Office of the Secretary-Treasurer

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

Katrina Stride – Secretary-Treasurer

TO: Audit Sub-Committee

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 11, 2025

RE: **2024-2025 Audited Financial Statements and Financial Statement Discussion & Analysis**

Background

Section 157 of the *School Act* requires boards to prepare financial statements of the school district by September 15 of each year and an auditor's report must be included.

The financial statements, which include the statement of financial position as at June 30, 2025, the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements have been audited by KPMG LLP who have reported that they 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. These financial statements are in accordance with Canadian public sector accounting standards except with respect to the accounting treatment of government transfers.

The financial statements alone do not provide users of the financial statements with all of the information necessary to assess the school district's financial performance. The Ministry's Financial Planning and Reporting Policy, which was effective July 1, 2021, provides greater transparency and accountability for the planning and reporting of the financial resources managed by boards of education (boards). The Policy requires boards to prepare a Financial Statement Discussion and Analysis (FSD&A) to annually report on boards' progress towards meeting board objectives as outlines in their multi-year financial plans. The FSD&A also provides a way of explaining the financial statement results to readers, in a clear and transparent manner.

Recommended Motions:

That the Audit Sub-Committee recommend the following motion, "That the Official Trustee of School District No. 61 (Greater Victoria) approves the appropriation of \$11,225,081 of the operating surplus as follows: 1) internally restricted \$9,975,081, and 2) unrestricted (contingency) \$1,250,000."

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

That the Audit Sub-Committee recommend the following motion, “That the Official Trustee of School District No. 61 (Greater Victoria) approves the Audited Financial Statements for the year ended June 30, 2025; AND FURTHER that the Official Trustee, the Superintendent and the Secretary-Treasurer be authorized to affix their signatures to the statements, where applicable, on behalf of the Board.”

That the Audit Sub-Committee recommend the following motion, “That the Official Trustee of School District No. 61 (Greater Victoria) approves the Financial Statement Discussion and Analysis for the year ended June 30, 2025.”

Supporting Documents:

Audited Financial Statements of School District No. 61 (Greater Victoria) and Independent Auditors’ Report thereon June 30, 2025

2024-2025 Financial Statement Discussion & Analysis

Audited Financial Statements of

School District No. 61 (Greater Victoria)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 61 (Greater Victoria)

June 30, 2025

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School District No. 61 (Greater Victoria)

MANAGEMENT REPORT

Version: 9596-8850-6868

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

**KPMG LLP**

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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the statement of financial position as at June 30, 2025
- 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, 2025 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.



Other Information

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

- Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document
- Unaudited Schedules 1-4 attached to the audited financial statements

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Other Information other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document and Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Victoria, Canada
_____, 2025

School District No. 61 (Greater Victoria)

Statement 1

Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	86,453,150	76,453,189
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	190,679	763,080
Due from Province - Other	6,953	5,544
Due from First Nations	218,775	152,191
Other (Note 3)	4,570,865	4,974,023
Portfolio Investments (Note 4)	499,886	499,829
Total Financial Assets	91,940,308	82,847,856
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	38,818,134	41,652,807
Unearned Revenue (Note 7)	11,538,045	13,267,939
Deferred Revenue (Note 8)	7,111,973	7,512,586
Deferred Capital Revenue (Note 9)	342,089,421	310,134,976
Employee Future Benefits (Note 10)	3,354,236	3,386,055
Asset Retirement Obligation (Note 20)	26,102,153	23,832,319
Total Liabilities	429,013,962	399,786,682
Net Debt	(337,073,654)	(316,938,826)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	371,416,949	348,952,037
Prepaid Expenses	964,912	1,375,154
Total Non-Financial Assets	372,381,861	350,327,191
Accumulated Surplus (Deficit) (Note 23)	35,308,207	33,388,365
Unrecognized Assets (Note 11)		
Contractual Obligations (Note 17)		
Contractual Rights (Note 18)		
Contingent Assets (Note 21)		
Contingent Liabilities (Note 21)		

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 61 (Greater Victoria)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget (Note 19)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	269,153,333	281,322,188	266,043,083
Other	283,750	243,951	285,084
Tuition	15,676,233	16,126,998	16,557,491
Other Revenue	9,909,039	11,613,354	10,661,151
Rentals and Leases	3,221,690	3,943,855	3,068,462
Investment Income	2,207,195	2,176,781	2,792,866
Gain (Loss) on Disposal of Tangible Capital Assets (Note 12)	3,808,000	3,802,183	
Amortization of Deferred Capital Revenue	11,154,340	11,118,382	9,562,352
Total Revenue	315,413,580	330,347,692	308,970,489
Expenses			
Instruction	258,783,872	267,810,784	253,727,807
District Administration	7,003,132	7,234,113	7,145,598
Operations and Maintenance	48,186,319	49,030,066	45,221,452
Transportation and Housing	1,621,551	1,848,174	1,657,977
Write-off/down of Buildings and Sites (Note 13)		234,879	
Asset Retirement Obligation		2,269,834	1,750,851
Total Expense	315,594,874	328,427,850	309,503,685
Surplus (Deficit) for the year	(181,294)	1,919,842	(533,196)
Accumulated Surplus (Deficit) from Operations, beginning of year		33,388,365	33,921,561
Accumulated Surplus (Deficit) from Operations, end of year		35,308,207	33,388,365

School District No. 61 (Greater Victoria)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget (Note 19)	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(181,294)	1,919,842	(533,196)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(44,356,592)	(41,432,644)	(40,515,220)
Amortization of Tangible Capital Assets	15,741,313	15,635,512	13,783,974
Net carrying value of Tangible Capital Assets disposed of (Note 12)	-	5,817	-
Write-down carrying value of Tangible Capital Assets (Note 13)	-	1,056,569	-
Asset Retirement Obligation	-	2,269,834	1,750,851
Total Effect of change in Tangible Capital Assets	(28,615,279)	(22,464,912)	(24,980,395)
Use of Prepaid Expenses	-	410,242	(416,803)
Total Effect of change in Other Non-Financial Assets	-	410,242	(416,803)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(28,796,573)</u>	(20,134,828)	(25,930,394)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(20,134,828)	(25,930,394)
Net Debt, beginning of year		(316,938,826)	(291,008,432)
Net Debt, end of year		(337,073,654)	(316,938,826)

School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,919,842	(533,196)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	907,566	(956,771)
Prepaid Expenses	410,242	(416,803)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(1,326,546)	1,373,986
Unearned Revenue	(1,729,894)	477,170
Deferred Revenue	(400,613)	758,219
Employee Future Benefits	(31,819)	210,271
Asset Retirement Obligations	2,269,834	1,750,851
Other Liabilities	(1,508,127)	3,557,223
Loss (Gain) on Disposal of Tangible Capital Assets	(3,802,183)	-
Amortization of Tangible Capital Assets	15,635,512	13,783,974
Amortization of Deferred Capital Revenue	(11,118,382)	(9,562,352)
Write-Off/down of Buildings and Sites	234,879	-
Total Operating Transactions	1,460,311	10,442,572
Capital Transactions		
Tangible Capital Assets Purchased	(2,605,352)	(2,761,491)
Tangible Capital Assets -WIP Purchased	(36,557,458)	(36,002,878)
District Portion of Proceeds on Disposal	3,808,000	-
Bylaw Expenditures	(3,971,695)	(3,672,367)
Total Capital Transactions	(39,326,505)	(42,436,736)
Financing Transactions		
Capital Revenue Received	47,866,212	44,846,063
Total Financing Transactions	47,866,212	44,846,063
Investing Transactions		
Investments in Portfolio Investments	(57)	(57)
Total Investing Transactions	(57)	(57)
Net Increase (Decrease) in Cash and Cash Equivalents	9,999,961	12,851,842
Cash and Cash Equivalents, beginning of year	76,453,189	63,601,347
Cash and Cash Equivalents, end of year	86,453,150	76,453,189
Cash and Cash Equivalents, end of year, is made up of:		
Cash	86,453,150	76,453,189
	86,453,150	76,453,189

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

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, 2025

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, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. 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, 2025

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, 2025

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 15 – Interfund Transfers and Note 23 – 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, 2025

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, 2025

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.

3. Accounts Receivable – Other Receivables

	June 30, 2025	June 30, 2024
Due from Agencies and Associations	\$ 657,075	\$ 812,373
Due from Government of Canada	243,928	204,760
Other Receivables	3,669,862	3,956,890
	<u>\$ 4,570,865</u>	<u>\$ 4,974,023</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, 2025 was \$0.54 million (2024: \$0.55 million).

5. Bank Indebtedness

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

6. Accounts Payable and Accrued Liabilities – Other

	June 30, 2025	June 30, 2024
Trade Payables	\$ 4,867,889	\$ 6,216,182
Salaries and Benefits Payable	21,655,527	19,545,072
Accrued Vacation Pay	944,194	875,267
Holdback Payables	3,512,443	5,605,834
International Student Program Fee Payable	7,222,965	8,300,016
Other	615,116	1,110,436
	<u>\$ 38,818,134</u>	<u>\$ 41,652,807</u>

International Student Program Fee Payable in the amount of \$7,222,965 (2024: \$8,300,016) is comprised of 2024/25 refunds \$164,219 (2024: \$212,745), homestay fees of \$5,886,581 (2024: \$6,687,922) and medical fees of \$1,172,165 (2024: \$1,399,349). These amounts are collected and paid by the School District on behalf of the International Student Program. The same amount included in cash and cash equivalents is restricted and not available for general use.

7. Unearned Revenue

	June 30, 2025	June 30, 2024
Unearned Revenue, Beginning of Year	\$ 13,267,939	\$ 12,790,769
Changes for the Year:		
Increase:		
International tuition fees	14,167,803	17,066,582
Rentals and Leases	3,882,267	3,071,630
Other	1,965,987	1,577,826
	<u>20,016,057</u>	<u>21,716,038</u>
Decrease:		
International tuition fees	16,124,948	16,554,081
Rentals and Leases	3,943,855	3,068,462
Other	1,677,148	1,616,325
	<u>21,745,951</u>	<u>21,238,868</u>
Net Changes for the Year	(1,729,894)	477,170
Unearned Revenue, End of Year	<u>\$ 11,538,045</u>	<u>\$ 13,267,939</u>

Unearned Revenue includes tuition collected from International students for school terms beginning after June 30, 2025.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

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, 2025	June 30, 2024
Deferred Revenue, Beginning of Year	\$ 7,512,586	\$ 6,754,367
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	37,292,531	34,691,176
Other	7,602,499	8,002,769
Investment Income	194,393	385,649
	<u>45,089,423</u>	<u>43,079,594</u>
Decrease:		
Allocation to Revenue	45,132,867	41,792,304
Recovered	357,169	529,071
	<u>45,490,036</u>	<u>42,321,375</u>
Net Changes for the Year	(400,613)	758,219
Deferred Revenue, End of Year	\$ 7,111,973	\$ 7,512,586

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, 2025	June 30, 2024
Deferred Capital Revenue, Beginning of Year	\$ 277,532,254	\$ 181,988,739
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue – Work in Progress	11,410,895	105,105,867
	<u>11,410,895</u>	<u>105,105,867</u>
Decrease:		
Amortization of Deferred Capital Revenue	11,118,382	9,562,352
Revenue Recognized on Write-off/down of Buildings	821,690	-
	<u>11,940,072</u>	<u>9,562,352</u>
Net Changes for the Year	(529,177)	95,543,515
Deferred Capital Revenue, End of Year	\$ 277,003,077	\$ 277,532,254

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

9. Deferred Capital Revenue (Continued)**Deferred Capital Revenue – Work in Progress:**

	June 30, 2025	June 30, 2024
Work in Progress, Beginning of Year	\$ 18,766,305	\$ 88,864,941
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	32,650,990	35,007,231
	<u>32,650,990</u>	<u>35,007,231</u>
Decrease:		
Transferred to Deferred Capital Revenue	11,410,895	105,105,867
	<u>11,410,895</u>	<u>105,105,867</u>
Net Changes for the Year	21,240,095	(70,098,636)
Work in Progress, End of Year	\$ 40,006,400	\$ 18,766,305

Unspent Deferred Capital Revenue:

	June 30, 2025	June 30, 2024
Unspent Deferred Capital Revenue, Beginning of Year	\$ 13,836,417	\$ 7,669,952
Changes for the Year:		
Increase:		
Provincial Grants – Ministry of Education and Child Care	35,029,418	41,530,783
Provincial Grants – Other	-	414,560
Other	999,532	2,681,640
Investment Income	413,262	219,080
MECC Restricted Portion of Proceeds on Disposal	11,424,000	-
	<u>47,866,212</u>	<u>44,846,063</u>
Decrease:		
Transferred to Deferred Capital Revenue – Work in Progress	32,650,990	35,007,231
Bylaw and Other Provincial Capital Expenditures	3,971,695	3,672,367
	<u>36,622,685</u>	<u>38,679,598</u>
Net Changes for the Year	11,243,527	6,166,465
Unspent Deferred Capital Revenue, End of Year	\$ 25,079,944	\$ 13,836,417
Total Deferred Capital Revenue, End of Year	\$ 342,089,421	\$ 310,134,976

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

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, 2025	June 30, 2024
Discount Rate - April 1	4.25%	4.00%
Discount Rate - March 31	4.00%	4.25%
Long-Term Salary Growth - April 1	2.50%+seniority	2.50%+seniority
Long-Term Salary Growth - March 31	2.50%+seniority	2.50%+seniority
Expected Average Remaining Service Lifetime - March 31	11.6	10.6

	June 30, 2025	June 30, 2024
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation - April 1	\$ 3,006,732	\$ 2,925,059
Service Cost	278,756	283,192
Interest Cost	134,152	122,953
Benefit Payments	(206,303)	(205,876)
Decrease in Obligation due to Plan Amendment	(218,152)	-
Actuarial Loss	1,183,084	(118,596)
Accrued Benefit Obligation - March 31	\$ 4,178,269	\$ 3,006,732

Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation - March 31	\$ 4,178,269	\$ 3,006,732
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(4,178,269)	(3,006,732)
Employer Contributions After Measurement Date	22,473	12,585
Benefit Expense After Measurement Date	(115,805)	(103,227)
Unamortized Net Actuarial Loss	917,365	(288,681)
Accrued Benefit Liability - June 30	\$ (3,354,236)	\$ (3,386,055)

Reconciliation of Change in Accrued Benefit Liability:		
Accrued Benefit Liability - July 1	\$ 3,386,055	\$ 3,175,784
Net Expense for Fiscal Year	184,371	401,439
Employer Contributions	(216,190)	(191,168)
Accrued Benefit Liability - June 30	\$ 3,354,236	\$ 3,386,055

Components of Net Benefit Expense:		
Service Cost	\$ 282,732	\$ 282,083
Interest Cost	142,753	125,753
Immediate Recognition of Plan Amendment	(218,152)	-
Amortization of Net Actuarial Loss	(22,962)	(6,397)
Net Benefit Expense	\$ 184,371	\$ 401,439

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

11. Tangible Capital Assets

June 30, 2025

Cost:	Balance at June 30, 2024	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ 11,978,240	\$ -	\$ (5,817)	\$ -	\$ 11,972,423
Site Improvements	2,778,382	-	-	325,000	3,103,382
Site Improvements – WIP	12,086	389,676	-	(325,000)	76,762
Buildings	517,639,147	2,350,355	(4,570,478)	9,332,285	524,751,309
Buildings – WIP	18,741,902	34,240,736	-	(9,332,285)	43,650,353
Furniture & Equipment	19,244,340	626,057	(632,498)	1,666,337	20,904,236
Furniture & Equipment – WIP	183,624	1,839,774	-	(1,666,337)	357,061
Vehicles	2,398,703	-	(82,918)	-	2,315,785
Computer Hardware	9,333,285	1,898,773	(639,926)	87,272	10,679,404
Computer Hardware – WIP	-	87,272	-	(87,272)	-
Total	\$ 582,309,709	\$41,432,643	\$ (5,931,637)	\$ -	\$617,810,715

Accumulated Amortization:	Balance at June 30, 2024	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	1,328,919	294,088	-	-	1,623,007
Buildings	219,483,332	13,366,834	(3,513,910)	-	229,336,256
Furniture & Equipment	7,887,124	2,007,430	(632,498)	-	9,262,056
Vehicles	814,804	235,724	(82,918)	-	967,610
Computer Hardware	3,843,493	2,001,270	(639,926)	-	5,204,837
Total	\$233,357,672	\$ 17,905,346	\$ (4,869,252)	\$ -	\$246,393,766

June 30, 2024

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

11. Tangible Capital Assets (Continued)**June 30, 2024 (Continued)**

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

Net Book Value:

	Net Book Value June 30, 2025	Net Book Value June 30, 2024
Sites	\$ 11,972,423	\$ 11,978,240
Site Improvements	1,480,375	1,449,463
Site Improvements – WIP	76,762	12,086
Buildings	295,415,053	298,155,815
Buildings – WIP	43,650,353	18,741,902
Furniture & Equipment	11,642,180	11,357,216
Furniture & Equipment – WIP	357,061	183,624
Vehicles	1,348,175	1,583,899
Computer Hardware	5,474,567	5,489,792
	\$371,416,949	\$348,952,037

Buildings – Work in Progress having a value of \$43,650,353 (2024: \$18,741,902), Site Improvements – Work in Progress having a value of \$76,762 (2024: \$12,086) and Furniture & Equipment – Work in Progress having a value of \$357,061 (2024: \$183,624) have not been amortized. Amortization of these assets commence when the asset is put into service.

Buildings Additions and Accumulated Amortization – Buildings include a change in the Asset Retirement Obligation of \$2,269,834 (2024: \$1,750,851).

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.

12. Disposal of Site

During the year ended June 30, 2025, the School District sold a portion of land situated at 1765 Lansdowne Road with an original cost of \$5,817 to Conseil Scolaire Francophone De La Colombie-Britannique for proceeds of \$15,232,000, which was allocated 75% to Ministry of Education Restricted Capital within Deferred Capital Revenue (\$11,424,000) and 25% to Local Capital (\$3,808,000).

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

13. Write-down of Building

A new Cedar Hill Middle School is being constructed and is set to open September 2025; the old school will be demolished in September 2025. There is no future service potential for the old school at June 30, 2025, therefore, the old building has been written down. The original cost of the building was \$4,570,479 less accumulated amortization of \$3,513,910 (net \$1,056,569). The building also had remaining Deferred Capital Revenue of \$821,690. Therefore, the net write-down of the building is \$234,879.

14. Employee Pension Plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investing investment of assets and benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. At December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, 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, 2023 indicated a \$4,572 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 \$22,899,150 for employer contributions to these plans in the year ended June 30, 2025 (2024: \$21,864,290).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan will be as at December 31, 2024 with results available later in 2025.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

15. Interfund Transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2025 were as follows:

- Transfer from the operating fund to the capital fund \$2,329,048 for tangible capital assets purchased and \$262,448 for tangible capital assets – work in progress.
- Transfer from the operating fund to the capital fund (local capital) \$40,875 for the future replacement of the artificial turf field at Victoria High School.
- Transfer from the special purpose fund to the capital fund \$276,304 for tangible capital assets purchased and \$25,521 for tangible capital assets – work in progress.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

16. 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.

17. Contractual Obligations

The School District has entered into a number of multiple-year contracts and purchase order commitments for the delivery of services, purchase of furniture and equipment, operating leases and the construction of tangible capital assets. 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.

	2026	2027	2028	2029
Service Contracts	\$ 3,645,153	\$ 2,752,729	\$ -	\$ -
Operating Leases	173,841	118,068	82,383	23,762
Construction Contracts	16,910,379	-	-	-
Furniture and Equipment	764,162	-	-	-
Total	\$21,493,535	\$ 2,870,797	\$ 82,383	\$ 23,762

18. 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 and Local Education Agreements (LEAs). The following table summarizes the contractual rights of the School District for future assets:

	2026	2027	2028	2029	2030	Thereafter
Property Leases	\$2,690,915	\$1,546,381	\$1,388,076	\$1,074,295	\$734,500	\$5,649,441
LEAs	815,545	815,545	815,545	815,545	815,545	-
Total	\$3,506,460	\$2,361,926	\$2,203,621	\$1,889,840	\$1,550,045	\$5,649,441

19. Budget Figures

Budget figures were approved by the Board through the adoption of an annual budget on April 11, 2024.

20. 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 obligation has been measured at current cost as the timing of future settlement is unknown. In the current year, the School District reviewed the current cost and adjusted the Asset Retirement Obligation, resulting in an Accretion Expense.

	2025	2024
Balance, Beginning of Year	\$23,832,319	\$22,081,468
Change in Estimate	-	1,750,851
Accretion Expense	2,269,834	-
	\$26,102,153	\$23,832,319

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

21. 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, 2025, unspent Classroom Enhancement Fund remedies totalled \$355,201 (2024: \$431,491). The School District was unable to reach an agreement with the local teachers' union regarding the treatment of the unspent remedies by June 30th. The Deferred Revenue balance is \$399,519 (2024: \$282,123).

22. Expense by Object

	June 30, 2025	June 30, 2024
Salaries and Benefits	\$271,070,772	\$255,965,913
Services and Supplies	39,216,853	38,002,947
Write-off/down of Buildings and Sites	234,879	-
Amortization of Tangible Capital Assets	15,635,512	15,534,825
Asset Retirement Obligation Accretion Expense	2,269,834	-
	\$328,427,850	\$309,503,685

23. Internally Restricted Surplus – Operating Fund

	June 30, 2025	June 30, 2024
Restricted due to the Nature of Constraints on the Funds		
Early Learning Framework (ELF) Grant	\$ 5,882	\$ 7,983
Equity Scan Grant	1,120	1,120
Indigenous Education Harvest4Knowledge Grant	-	107
Indigenous Education LEA Capacity Building Grant	-	2,174
Indigenous Education Graduation and Scholarship Fund	20,301	17,295
Indigenous Education Council Funding	55,255	-
BCSSA Indigenous Grant	12,700	-
Cooper Smith Music Library Collection	83,088	65,936
ArtStarts Grant	8,672	-
South Island Partnership Grants	24,722	-
Island Health Community Wellness Grant	7,496	-
Psychologists Professional Development Fund	-	1,819
Principals and Vice Principals Professional Development Fund	66,010	66,228
CUPE 947 Professional Development Fund	127,669	111,417
CUPE 947 Local Bargaining Funds	57,124	52,873
CUPE 382 Professional Development Fund	5,186	86
CUPE 382 Service Improvement Allocation	111,536	104,472
	586,761	431,510

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

23. Internally Restricted Surplus – Operating Fund (Continued)

	June 30, 2025	June 30, 2024
Restricted for Anticipated Unusual Expenses Identified by the Board		
Classroom Furniture due to Enrolment Growth	15,000	25,000
Reconciliation and Anti-Racism	30,016	43,016
Potential Arbitration Settlement	697,562	556,992
	742,578	625,008
Restricted for Operations Spanning Multiple School Years		
Schools Operating Surplus	755,255	855,971
Schools Special Project Carryforward	103,000	70,000
Healthy Schools Initiatives	3,646	3,646
Indigenous Education Initiatives	408,752	630,244
English Language Learning Initiatives	101,770	81,390
Pathways & Partnerships Reduced 2024-2025 SkilledTradesBC Funding	-	38,900
Inclusive Learning Specialized Equipment	-	69,670
EA Bridging & Teacher Mini Bridging Program	35,000	37,525
Incomplete School/Department Funded Facilities Projects	121,424	169,494
Shop Upgrades	-	19,020
Sundance-Bank Portables	75,000	360,000
Glanford Portable Repairs	20,209	200,000
Oak Bay Turf Replacement	25,000	168,000
Esquimalt Classroom	10,000	-
Childcare Capital Reserve	-	36,426
Technology Replacement Reserve – Network Infrastructure	47,172	106,971
Technology Replacement Reserve – Devices	20,546	45,000
Hardware Disposal	-	20,000
Boardroom Upgrade	50,000	50,000
Purchase of Dump Truck	100,000	-
School Mat Replacements	10,000	-
Emergency Preparedness	10,000	-
Support for School Goals	30,000	-
Additional School Administration Time	41,510	-
Purchase of Automated External Defibrillators per Ministerial Order	215,000	-
Potential 2024-2025 Crossing Guard Revenue Shortfall	-	132,744
New First Aid Requirements	-	8,000
COR Certification Audit	-	12,000
Purchase Order Commitments	505,482	248,681
Future Years' Operations/Budget; 2024-2025	-	1,897,592
Future Years' Operations/Budget; 2025-2026	3,637,526	1,742,526
Future Years' Operations/Budget; 2026-2027	2,319,450	-
	8,645,742	7,003,800
Total Internally Restricted Operating Surplus	\$ 9,975,081	\$8,060,318
Unrestricted Operating Surplus – Contingency	1,250,000	1,000,000
Invested in Tangible Capital Assets	23,791,164	24,307,004
Local Capital Surplus	291,962	21,043
Total Accumulated Surplus	\$35,308,207	\$33,388,365

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2025

24. 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.

25. Impact of Tariffs

The imposition of U.S. tariffs on cross-border trade will result in increased costs for goods and services procured from U.S. suppliers, impacting operations and infrastructure projects. While the long-term impact remains uncertain, the School District is actively working to monitor and mitigate the risks and impacts of the tariffs.

26. Risk Management

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

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

a) Credit risk:

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

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

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

b) Market risk:

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant. The School District is monitoring the potential impacts and options to mitigate risks arising from tariffs and cross border trade.

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, 2025

26. 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 2024 related to credit 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, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	9,060,318		24,328,047	33,388,365	33,921,561
Changes for the year					
Surplus (Deficit) for the year	4,797,134	301,825	(3,179,117)	1,919,842	(533,196)
Interfund Transfers					
Tangible Capital Assets Purchased	(2,329,048)	(276,304)	2,605,352	-	
Tangible Capital Assets - Work in Progress	(262,448)	(25,521)	287,969	-	
Local Capital	(40,875)		40,875	-	
Net Changes for the year	2,164,763	-	(244,921)	1,919,842	(533,196)
Accumulated Surplus (Deficit), end of year - Statement 2	11,225,081	-	24,083,126	35,308,207	33,388,365

School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 19)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	233,113,195	240,589,789	228,370,346
Other	283,750	243,951	285,084
Tuition	15,676,233	16,126,998	16,557,491
Other Revenue	3,004,812	3,438,344	3,216,326
Rentals and Leases	3,221,690	3,943,855	3,068,462
Investment Income	1,796,068	1,939,085	2,424,713
Total Revenue	257,095,748	266,282,022	253,922,422
Expenses			
Instruction	219,440,811	223,806,006	212,943,991
District Administration	7,003,132	7,234,113	7,145,598
Operations and Maintenance	28,616,375	28,596,595	26,939,273
Transportation and Housing	1,621,551	1,848,174	1,657,977
Total Expense	256,681,869	261,484,888	248,686,839
Operating Surplus (Deficit) for the year	413,879	4,797,134	5,235,583
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,897,592		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,311,471)	(2,329,048)	(2,578,840)
Tangible Capital Assets - Work in Progress	-	(262,448)	(438,083)
Local Capital	-	(40,875)	-
Total Net Transfers	(2,311,471)	(2,632,371)	(3,016,923)
Total Operating Surplus (Deficit), for the year	-	2,164,763	2,218,660
Operating Surplus (Deficit), beginning of year		9,060,318	6,841,658
Operating Surplus (Deficit), end of year		11,225,081	9,060,318
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 23)		9,975,081	8,060,318
Unrestricted		1,250,000	1,000,000
Total Operating Surplus (Deficit), end of year		11,225,081	9,060,318

School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget (Note 19)	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	230,854,057	235,756,428	222,282,775
ISC/LEA Recovery	(940,239)	(815,545)	(857,370)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults	58,679	65,791	42,666
Student Transportation Fund	20,027	20,027	20,027
Support Staff Benefits Grant	204,814	204,814	204,814
FSA Scorer Grant	19,240	17,740	19,240
Labour Settlement Funding	-	2,285,628	3,758,577
Premier's Award for Excellence	-	-	3,000
LSF Teachers' Professional Development	-	158,289	-
Total Provincial Grants - Ministry of Education and Child Care	233,113,195	240,589,789	228,370,346
Provincial Grants - Other	283,750	243,951	285,084
Tuition			
Continuing Education	3,500	2,050	1,430
International and Out of Province Students	15,667,733	16,124,948	16,554,081
Distributed Learning	5,000	-	1,980
Total Tuition	15,676,233	16,126,998	16,557,491
Other Revenues			
Other School District/Education Authorities	2,700	2,240	1,100
Funding from First Nations	940,239	815,545	857,370
Miscellaneous			
Cafeteria Revenue	200,000	281,660	239,808
International Education Revenues	1,285,439	1,589,897	1,470,795
ArtStarts Grant	17,600	19,863	17,600
Municipal Crossing Guard Revenue	362,961	246,095	239,754
Miscellaneous	135,873	414,237	346,381
BC Hydro Commercial Energy Manager Program	60,000	68,807	43,518
Total Other Revenue	3,004,812	3,438,344	3,216,326
Rentals and Leases	3,221,690	3,943,855	3,068,462
Investment Income	1,796,068	1,939,085	2,424,713
Total Operating Revenue	257,095,748	266,282,022	253,922,422

School District No. 61 (Greater Victoria)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget (Note 19)	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	111,628,325	112,111,079	107,984,513
Principals and Vice Principals	14,773,538	14,714,238	14,405,036
Educational Assistants	23,546,895	24,813,008	22,008,496
Support Staff	21,695,793	21,497,639	20,610,411
Other Professionals	5,434,157	5,641,312	5,263,707
Substitutes	12,357,749	14,813,362	13,470,099
Total Salaries	189,436,457	193,590,638	183,742,262
Employee Benefits	47,137,413	46,431,522	43,651,551
Total Salaries and Benefits	236,573,870	240,022,160	227,393,813
Services and Supplies			
Services	7,940,940	9,109,538	8,865,345
Student Transportation	1,056,234	1,223,488	1,138,356
Professional Development and Travel	589,539	877,598	756,487
Rentals and Leases	62,851	37,856	21,851
Dues and Fees	131,133	155,411	140,826
Insurance	599,177	635,781	557,948
Supplies	5,029,375	5,500,041	5,850,396
Utilities	4,698,750	3,923,015	3,961,817
Total Services and Supplies	20,107,999	21,462,728	21,293,026
Total Operating Expense	256,681,869	261,484,888	248,686,839

School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	86,355,849	4,178,082	2,844,202	223,077	223,520	11,111,806	104,936,536
1.03 Career Programs	689,808	204,120	311,933			35,620	1,241,481
1.07 Library Services	2,722,714			383,615		142,445	3,248,774
1.08 Counselling	2,674,624	13,018				143,255	2,830,897
1.10 Inclusive Education	11,831,224	591,811	20,228,510	242,858		1,894,695	34,789,098
1.20 Early Learning and Child Care			37,272				37,272
1.30 English Language Learning	2,950,213	166,990	106,556	1,576		206,509	3,431,844
1.31 Indigenous Education	549,089	78,609	913,759	100,908	175,712	114,315	1,932,392
1.41 School Administration		9,129,626		4,865,837		31,191	14,026,654
1.61 Continuing Education	238,280	33,150		62,155		970	334,555
1.62 International and Out of Province Students	4,029,847		5,812	878,854	914,429	387,131	6,216,073
1.64 Other	7,230		7,659			805	15,694
Total Function 1	112,048,878	14,395,406	24,455,703	6,758,880	1,313,661	14,068,742	173,041,270
4 District Administration							
4.11 Educational Administration		202,828		314,492	916,906	10,111	1,444,337
4.40 School District Governance					328,299		328,299
4.41 Business Administration		116,004		1,405,178	1,602,594	35,836	3,159,612
Total Function 4	-	318,832	-	1,719,670	2,847,799	45,947	4,932,248
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	62,201		76,748	386,475	1,190,847	21,577	1,737,848
5.50 Maintenance Operations				11,407,738	159,685	663,732	12,231,155
5.52 Maintenance of Grounds				1,091,502		1,922	1,093,424
5.56 Utilities							-
Total Function 5	62,201	-	76,748	12,885,715	1,350,532	687,231	15,062,427
7 Transportation and Housing							
7.41 Transportation and Housing Administration					129,320		129,320
7.70 Student Transportation			280,557	133,374		11,442	425,373
Total Function 7	-	-	280,557	133,374	129,320	11,442	554,693
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	112,111,079	14,714,238	24,813,008	21,497,639	5,641,312	14,813,362	193,590,638

School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget (Note 19)	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	104,936,536	25,211,140	130,147,676	3,582,807	133,730,483	131,866,040	126,815,493
1.03 Career Programs	1,241,481	309,361	1,550,842	754,862	2,305,704	2,135,040	2,371,638
1.07 Library Services	3,248,774	778,206	4,026,980	120,038	4,147,018	3,781,642	3,824,441
1.08 Counselling	2,830,897	648,191	3,479,088	2,130	3,481,218	3,334,364	3,341,481
1.10 Inclusive Education	34,789,098	8,549,004	43,338,102	1,011,009	44,349,111	42,966,465	41,073,713
1.20 Early Learning and Child Care	37,272	10,997	48,269		48,269	120,417	64,477
1.30 English Language Learning	3,431,844	822,045	4,253,889	54,553	4,308,442	4,247,099	3,765,681
1.31 Indigenous Education	1,932,392	451,237	2,383,629	895,727	3,279,356	3,109,445	2,901,054
1.41 School Administration	14,026,654	3,246,096	17,272,750	87,946	17,360,696	17,008,865	16,562,239
1.61 Continuing Education	334,555	81,698	416,253	2,927	419,180	353,872	376,616
1.62 International and Out of Province Students	6,216,073	1,502,089	7,718,162	2,552,792	10,270,954	10,407,812	11,731,257
1.64 Other	15,694	3,912	19,606	85,969	105,575	109,750	115,901
Total Function 1	173,041,270	41,613,976	214,655,246	9,150,760	223,806,006	219,440,811	212,943,991
4 District Administration							
4.11 Educational Administration	1,444,337	280,742	1,725,079	146,866	1,871,945	1,743,132	1,683,907
4.40 School District Governance	328,299	34,919	363,218	302,355	665,573	510,764	476,980
4.41 Business Administration	3,159,612	689,816	3,849,428	847,167	4,696,595	4,749,236	4,984,711
Total Function 4	4,932,248	1,005,477	5,937,725	1,296,388	7,234,113	7,003,132	7,145,598
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,737,848	343,455	2,081,303	789,301	2,870,604	2,667,785	2,699,385
5.50 Maintenance Operations	12,231,155	3,061,217	15,292,372	3,599,153	18,891,525	18,413,286	17,224,710
5.52 Maintenance of Grounds	1,093,424	281,278	1,374,702	555,659	1,930,361	1,835,567	2,035,619
5.56 Utilities	-	-	-	4,904,105	4,904,105	5,699,737	4,979,559
Total Function 5	15,062,427	3,685,950	18,748,377	9,848,218	28,596,595	28,616,375	26,939,273
7 Transportation and Housing							
7.41 Transportation and Housing Administration	129,320	23,522	152,842	2,883	155,725	152,481	178,877
7.70 Student Transportation	425,373	102,597	527,970	1,164,479	1,692,449	1,469,070	1,479,100
Total Function 7	554,693	126,119	680,812	1,167,362	1,848,174	1,621,551	1,657,977
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	193,590,638	46,431,522	240,022,160	21,462,728	261,484,888	256,681,869	248,686,839

School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget (Note 19)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	33,040,138	36,760,704	34,000,369
Other Revenue	6,904,227	8,175,010	7,444,825
Investment Income	327,327	197,153	347,110
Total Revenue	<u>40,271,692</u>	<u>45,132,867</u>	<u>41,792,304</u>
Expenses			
Instruction	39,343,061	44,004,778	40,783,816
Operations and Maintenance	828,631	826,264	825,837
Total Expense	<u>40,171,692</u>	<u>44,831,042</u>	<u>41,609,653</u>
Special Purpose Surplus (Deficit) for the year	<u>100,000</u>	<u>301,825</u>	<u>182,651</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	(276,304)	(182,651)
Tangible Capital Assets - Work in Progress		(25,521)	
Total Net Transfers	<u>(100,000)</u>	<u>(301,825)</u>	<u>(182,651)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	765,903		4,911,497	18,595	63,042	14,529	149,928
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	810,431	817,401		147,830		192,000	71,050	521,347	4,277,695
Other			12,769		7,589,730				
Investment Income	15,833		60,608		92,895				
	826,264	817,401	73,377	147,830	7,682,625	192,000	71,050	521,347	4,277,695
Less: Allocated to Revenue	826,264	817,401	43,398	143,503	8,267,905	181,021	108,693	535,876	4,399,150
Recovered									
Deferred Revenue, end of year	-	-	795,882	4,327	4,326,217	29,574	25,399	-	28,473
Revenues									
Provincial Grants - Ministry of Education and Child Care	810,431	817,401		143,503		181,021	108,693	535,876	4,399,150
Other Revenue					8,175,010				
Investment Income	15,833		43,398		92,895				
	826,264	817,401	43,398	143,503	8,267,905	181,021	108,693	535,876	4,399,150
Expenses									
Salaries									
Teachers					30,984			72,520	1,400,103
Principals and Vice Principals				3,885				47,586	339,004
Educational Assistants		624,990		112,008	2,826	127,772			166,264
Support Staff					123,852			34	88,522
Other Professionals								26,824	
Substitutes		24,609				2,730	65,742	139,395	128,996
	-	649,599	-	115,893	157,662	130,502	65,742	286,359	2,122,889
Employee Benefits		167,802		25,043	35,013	38,699	13,772	66,728	518,485
Services and Supplies	826,264		43,398	2,567	7,840,891	11,820	29,179	182,789	1,744,900
	826,264	817,401	43,398	143,503	8,033,566	181,021	108,693	535,876	4,386,274
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	234,339	-	-	-	12,876
Interfund Transfers									
Tangible Capital Assets Purchased					(208,818)				(12,876)
Tangible Capital Assets - Work in Progress					(25,521)				
	-	-	-	-	(234,339)	-	-	-	(12,876)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						48,269			

School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	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	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			282,123	42,810	11,631	16,323	25,590	634,839	15,807
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	801,257	22,026,852	2,715,461	97,154	48,000	11,250			19,000
Other									
Investment Income									
	801,257	22,026,852	2,715,461	97,154	48,000	11,250	-	-	19,000
Less: Allocated to Revenue	801,257	21,811,325	2,315,942	100,275	11,656	4,209	25,590	417,173	19,736
Recovered			282,123						
Deferred Revenue, end of year	-	215,527	399,519	39,689	47,975	23,364	-	217,666	15,071
Revenues									
Provincial Grants - Ministry of Education and Child Care	801,257	21,811,325	2,315,942	100,275	11,656	4,209	25,590	417,173	19,736
Other Revenue									
Investment Income									
	801,257	21,811,325	2,315,942	100,275	11,656	4,209	25,590	417,173	19,736
Expenses									
Salaries									
Teachers		16,335,152	325,689						
Principals and Vice Principals									
Educational Assistants									
Support Staff	189,817			29,582					
Other Professionals									
Substitutes	464,816	1,049,779	1,578,584		812				16,245
	654,633	17,384,931	1,904,273	29,582	812	-	-	-	16,245
Employee Benefits	146,624	4,384,647	411,669	4,703	217				3,355
Services and Supplies		41,747		65,990	10,627	4,209	25,590	417,173	136
	801,257	21,811,325	2,315,942	100,275	11,656	4,209	25,590	417,173	19,736
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	1,737,633				17,781				

School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	Ledger School	Provincial Inclusion Outreach	Estate Trust	Inclusion Outreach Literacy	National School Food Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	8,182	304,869	5,000		35,168	39,878	166,872		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	2,264,368	182,600	208,468	549,131	986,121		283,840	86,275
Other									
Investment Income							25,057		
	175,000	2,264,368	182,600	208,468	549,131	986,121	25,057	283,840	86,275
Less: Allocated to Revenue	183,182	2,165,441	186,860	1,840	474,214	907,170	45,027	252,484	86,275
Recovered					35,168	39,878			
Deferred Revenue, end of year	-	403,796	740	206,628	74,917	78,951	146,902	31,356	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	183,182	2,165,441	186,860	1,840	474,214	907,170		252,484	86,275
Other Revenue									
Investment Income							45,027		
	183,182	2,165,441	186,860	1,840	474,214	907,170	45,027	252,484	86,275
Expenses									
Salaries									
Teachers					263,961	132,351		44,199	
Principals and Vice Principals	152,831	74,360			14,431	25,915		7,179	
Educational Assistants		263,300			68,494	176,895		57,659	
Support Staff		27,774				35,628		5,908	
Other Professionals									
Substitutes		336			13,760		5,659		
	152,831	365,770	-	-	360,646	370,789	5,659	114,945	-
Employee Benefits	30,351	94,497			94,880	93,810	1,127	27,428	
Services and Supplies		1,668,255	186,860	1,840	18,688	442,571	20,550	110,111	86,275
	183,182	2,128,522	186,860	1,840	474,214	907,170	27,336	252,484	86,275
Net Revenue (Expense) before Interfund Transfers	-	36,919	-	-	-	-	17,691	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(36,919)					(17,691)		
Tangible Capital Assets - Work in Progress									
	-	(36,919)	-	-	-	-	(17,691)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 61 (Greater Victoria)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	TOTAL
	\$
Deferred Revenue, beginning of year	7,512,586
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	37,292,531
Other	7,602,499
Investment Income	194,393
	<u>45,089,423</u>
Less: Allocated to Revenue	45,132,867
Recovered	357,169
Deferred Revenue, end of year	<u><u>7,111,973</u></u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	36,760,704
Other Revenue	8,175,010
Investment Income	197,153
	<u>45,132,867</u>
Expenses	
Salaries	
Teachers	18,604,959
Principals and Vice Principals	665,191
Educational Assistants	1,600,208
Support Staff	501,117
Other Professionals	26,824
Substitutes	3,491,463
	<u>24,889,762</u>
Employee Benefits	6,158,850
Services and Supplies	13,782,430
	<u>44,831,042</u>
Net Revenue (Expense) before Interfund Transfers	<u><u>301,825</u></u>
Interfund Transfers	
Tangible Capital Assets Purchased	(276,304)
Tangible Capital Assets - Work in Progress	(25,521)
	<u>(301,825)</u>
Net Revenue (Expense)	<u><u>-</u></u>
Additional Expenses funded by, and reported in, the Operating Fund	<u><u>1,803,683</u></u>

School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 19)	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	3,000,000	3,971,695		3,971,695	3,672,368
Investment Income	83,800		40,543	40,543	21,043
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000	3,802,183		3,802,183	
Amortization of Deferred Capital Revenue	11,154,340	11,118,382		11,118,382	9,562,352
Total Revenue	18,046,140	18,892,260	40,543	18,932,803	13,255,763
Expenses					
Operations and Maintenance	3,000,000	3,971,695		3,971,695	3,672,368
Amortization of Tangible Capital Assets					
Operations and Maintenance	15,741,313	15,635,512		15,635,512	13,783,974
Write-off/down of Buildings and Sites		234,879		234,879	
Asset Retirement Obligation		2,269,834		2,269,834	1,750,851
Total Expense	18,741,313	22,111,920	-	22,111,920	19,207,193
Capital Surplus (Deficit) for the year	(695,173)	(3,219,660)	40,543	(3,179,117)	(5,951,430)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,411,471	2,605,352		2,605,352	2,761,491
Tangible Capital Assets - Work in Progress		287,969		287,969	438,083
Local Capital			40,875	40,875	
Total Net Transfers	2,411,471	2,893,321	40,875	2,934,196	3,199,574
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(3,808,000)	3,808,000	-	
Tangible Capital Assets WIP Purchased from Local Capital		3,618,499	(3,618,499)	-	
Total Other Adjustments to Fund Balances		(189,501)	189,501	-	
Total Capital Surplus (Deficit) for the year	1,716,298	(515,840)	270,919	(244,921)	(2,751,856)
Capital Surplus (Deficit), beginning of year		24,307,004	21,043	24,328,047	27,079,903
Capital Surplus (Deficit), end of year		23,791,164	291,962	24,083,126	24,328,047

School District No. 61 (Greater Victoria)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	11,978,240	520,417,529	19,244,340	2,398,703		9,333,285	563,372,097
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		80,521	408,831			1,839,696	2,329,048
Special Purpose Funds			217,227			59,077	276,304
Asset Retirement Obligation Revaluation		2,269,834					2,269,834
Transferred from Work in Progress		9,657,285	1,666,337			87,272	11,410,894
	-	12,007,640	2,292,395	-	-	1,986,045	16,286,080
Decrease:							
Disposed of	5,817						5,817
Deemed Disposals			632,498	82,918		639,926	1,355,342
Written-off/down During Year		4,570,479					4,570,479
	5,817	4,570,479	632,498	82,918	-	639,926	5,931,638
Cost, end of year	11,972,423	527,854,690	20,904,237	2,315,785	-	10,679,404	573,726,539
Work in Progress, end of year		43,727,115	357,061				44,084,176
Cost and Work in Progress, end of year	11,972,423	571,581,805	21,261,298	2,315,785	-	10,679,404	617,810,715
Accumulated Amortization, beginning of year		220,812,251	7,887,124	814,804		3,843,493	233,357,672
Changes for the Year							
Increase: Amortization for the Year		11,391,088	2,007,430	235,724		2,001,270	15,635,512
Decrease:							
Deemed Disposals			632,498	82,918		639,926	1,355,342
Written-off During Year		3,513,910					3,513,910
Asset Retirement Obligation		(2,269,834)					(2,269,834)
		1,244,076	632,498	82,918	-	639,926	2,599,418
Accumulated Amortization, end of year		230,959,263	9,262,056	967,610	-	5,204,837	246,393,766
Tangible Capital Assets - Net	11,972,423	340,622,542	11,999,242	1,348,175	-	5,474,567	371,416,949

School District No. 61 (Greater Victoria)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	18,753,988	183,624		-	18,937,612
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	27,369,657	906,095		87,272	28,363,024
Deferred Capital Revenue - Other	3,354,287	933,679			4,287,966
Operating Fund	262,448				262,448
Special Purpose Funds	25,521				25,521
Local Capital	3,618,499				3,618,499
	<u>34,630,412</u>	<u>1,839,774</u>	<u>-</u>	<u>87,272</u>	<u>36,557,458</u>
Decrease:					
Transferred to Tangible Capital Assets	9,657,285	1,666,337		87,272	11,410,894
	<u>9,657,285</u>	<u>1,666,337</u>	<u>-</u>	<u>87,272</u>	<u>11,410,894</u>
Net Changes for the Year	<u>24,973,127</u>	<u>173,437</u>	<u>-</u>	<u>-</u>	<u>25,146,564</u>
Work in Progress, end of year	<u>43,727,115</u>	<u>357,061</u>	<u>-</u>	<u>-</u>	<u>44,084,176</u>

School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	242,842,959	31,229,904	3,459,391	277,532,254
Changes for the Year				
Increase:				
Transferred from Work in Progress	4,771,562	6,314,333	325,000	11,410,895
	4,771,562	6,314,333	325,000	11,410,895
Decrease:				
Amortization of Deferred Capital Revenue	9,614,763	1,227,020	276,599	11,118,382
Revenue Recognized on Write-off/down of Buildings	821,690	-	-	821,690
	10,436,453	1,227,020	276,599	11,940,072
Net Changes for the Year	(5,664,891)	5,087,313	48,401	(529,177)
Deferred Capital Revenue, end of year	237,178,068	36,317,217	3,507,792	277,003,077
Work in Progress, beginning of year	13,067,834	5,686,385	12,086	18,766,305
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	28,363,024	3,898,290	389,676	32,650,990
	28,363,024	3,898,290	389,676	32,650,990
Decrease				
Transferred to Deferred Capital Revenue	4,771,562	6,314,333	325,000	11,410,895
	4,771,562	6,314,333	325,000	11,410,895
Net Changes for the Year	23,591,462	(2,416,043)	64,676	21,240,095
Work in Progress, end of year	36,659,296	3,270,342	76,762	40,006,400
Total Deferred Capital Revenue, end of year	273,837,364	39,587,559	3,584,554	317,009,477

School District No. 61 (Greater Victoria)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	1,050,646	3,236,994	6,764,596		2,784,181	13,836,417
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	32,206,356		2,823,062			35,029,418
Other					999,532	999,532
Investment Income		282,752			130,510	413,262
MECC Restricted Portion of Proceeds on Disposal		11,424,000				11,424,000
Transfer project surplus to MECC Restricted (from) Bylaw	(204,924)	204,924				-
	32,001,432	11,911,676	2,823,062	-	1,130,042	47,866,212
Decrease:						
Transferred to DCR - Work in Progress	28,363,024		3,898,290		389,676	32,650,990
Maintenance Expenses	3,900,951	70,744				3,971,695
	32,263,975	70,744	3,898,290	-	389,676	36,622,685
Net Changes for the Year	(262,543)	11,840,932	(1,075,228)	-	740,366	11,243,527
Balance, end of year	788,103	15,077,926	5,689,368	-	3,524,547	25,079,944



FINANCIAL STATEMENT DISCUSSION & ANALYSIS

2024-2025

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Introduction

This report is a discussion and analysis of the financial results for the fiscal year ended June 30, 2025 for the Greater Victoria School District (the “District”). It is a summary of the District’s financial activities based on currently known facts, decisions, and conditions. The financial results are discussed in comparison with the financial results for the fiscal year ended June 30, 2024 and the annual budget for 2024-2025. This report should be read in conjunction with the District’s 2024-2025 audited financial statements.

District Overview

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

The District is the largest of three school districts on lower Vancouver Island and spans the municipalities of Esquimalt, Oak Bay, Victoria, and portions of the Highlands, Saanich, and View Royal. The District provides quality education to 20,109 students within 28 elementary schools, ten middle schools, and seven secondary schools, as well as two alternative sites.

Additionally, the District has 20 child care centres operating on school grounds, serving children ages zero to five, as well as six StrongStart BC centres. Each year, the District is also proud to host 1,736 International Students attending short- and long-term programs supported by our International Education Program at their Uplands Campus, and 150 adult learners through the Continuing Education Program. The District also offers a variety of Programs of Choice, including French Immersion.

Strategic Plan

The District is guided by its 2020-2028 Strategic Plan as outlined below:



Mission

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



Vision

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

Goal 1

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

Strategy 1:

Develop and support high quality learning opportunities through the implementation of curriculum in order to improve student achievement.

Strategy 2:

Engage and collaborate with students, families and staff to provide an inclusive learning environment that will enhance and support student learning, identities and well-being.

Strategy 3:

Address the inequity of outcomes for diverse learners in literacy, numeracy, engagement and completion rates.

Goal 2

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

Strategy 1:

Critically examine personal and systemic biases, attitudes, beliefs, values and practices to increase student and staff understanding and appreciation of Indigenous worldviews, histories and perspectives.

Strategy 2:

Engage and collaborate with local Nations, Indigenous educators, Indigenous community leaders, Elders and families to enhance Indigenous student learning and well-being and identity.

Strategy 3:

Address the inequity of outcomes for Indigenous learners in literacy, numeracy, attendance and graduation rates.

Goal 3

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

Strategy 1:

Continue to provide professional learning opportunities to all staff in K-12 to further support implementation of social emotional learning, physical literacy and mental health literacy that improves outcomes for students and classrooms.

Strategy 2:

Work in collaboration with Ministry of Children & Family Development to provide joint educational planning and support for children and youth in care that helps develop the child's personality, talents and mental and physical abilities to the fullest for current and future success.

Strategy 3:

Engage and collaborate with families to encourage awareness of and engagement in physical literacy and mental health literacy that improves outcomes for students in classrooms and at home.

Strategy 4:

Address the inequity of opportunity for all learners to maximize physical health and mental well-being.

Core Values

Engagement

We work to actively engage students in their education and make them feel connected to their learning

Equity

We give each student the opportunity to fulfill their potential

Innovation

We are innovative and consistently seek ways to make positive change

Integrity

We are ethical and fair

Transparency

We are accountable for the decisions we make and how we make them

Partnerships

We create open and respectful partnerships with each member of our learning community

Respect

We respect ourselves, others and the environment

Social Responsibility

We share responsibility to work with and inspire students to create a better world

Sustainability

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

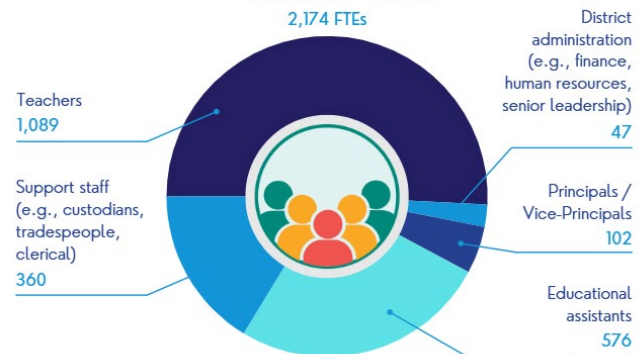
A Year in Review 2024-2025

Operating Fund

Where the Money Comes From
(Revenues)



Our Staff Team
2,174 FTEs



Where the Money Goes
(Expenditures)



Our Student Population = 21,621 FTE



How Each Dollar is Spent



Our District

Indigenous Education

1,482 self-identified Indigenous students

500+ students attended the SD 61 Tri-District Lahal Tournament

46 schools supported by the IED Library and its hand-on learning kits, bi-monthly newsletters, and curricular connections to resources

1,400+ educators attended the 3rd annual Indigenous Storytelling Festival

Launch of the Spirit of Alliances Support and Wellness Framework, with professional development sessions and resources available to all schools

Launch of the Campus Cousins program, including a Grade 8 transition day and a two-day training retreat at Camp Pringle



Student Voice

Representatives from all middle and secondary schools participated in Student Connections meetings

Monthly meetings with representatives from all secondary schools as part of our Representative Advisory Council of Students

French Immersion (FRIM)

3,917 students enrolled

25 teachers and **5** facilitators participated in a professional learning series with a focus on oral language development

13 new career FRIM teachers participated in a learning series to support new career teachers

55% reduction in attrition from grade 8 to grade 9 FRIM

Inclusive Education

292 staff trained in NVCI (non-violent crisis intervention)

291 referrals for collaborative support for priority students in schools

3 free, intensive, three-week Educational Assistant Bridge Training programs



Mental Health and Well-Being

Over 30,000 views of monthly Mental Health and Wellness SNAPSHOT newsletter

11 Mental Health & Wellness Grants focused on student voice and student-led initiatives at each grant school

Sexual Orientations and Gender Identities (SOGI)

50 Participation from Trustees, Staff, Parents and Students in Victoria Pride Parade



Victoria International Education

1,736 students from **28** countries / regions bringing cultural diversity and learning opportunities to our District

1,082 long-term and **654** short-term students

26 partnership agreements with schools around the world

829 registered homestay families

828 registered study abroad agencies from 37 countries managed and supported

Our District Continued

Early Learning and Child Care

4,521 children registered for StrongStart

3,000+ children attending child care on school grounds

23 ECEs work alongside kindergarten teachers in priority schools

10 Ministry funded child care 'new spaces' in progress

20 child care centres operating on school grounds, serving children ages zero to five



English Language Learners (ELL) and Welcome & Learning Centre

2,483 ELL students

85 newcomer families to Canada and District supported through Welcome & Learning Centre

50+ participants in weekly after-school programming

Pathways & Partnerships

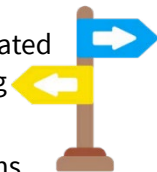
8,000 staff and K-8 students participated in hands-on, career-focused learning opportunities

60 new youth apprentice registrations

900+ career-related courses taken by secondary students in post-secondary and industry

280 secondary students participate in a springboard opportunity, including Viking Air, VIC PD, VIHA, Navy, WITT and others

1,600 grade 8 middle school students' tours of Camosun College



Information Technology for Learning

Development of district-wide AI strategy

Parent and student digital services enhancement

Rollout of Ministry-mandated Education Data Exchange (EDX) system

Phase 2: District-wide staff/classroom technology life cycle (TTOC loaner program)

Student device life cycling and 3-year budget plan

Phase 1: district websites technology modernization

Phase 1: cloud strategy; consolidate school file storage and decommission ESXi servers

MDM (EndPoint) management tool consolidation



Facilities

13,342 district-wide maintenance work orders completed

10 food program sites completed

1 portable placement move

2 boiler upgrades and **4** roofing upgrades completed

29 tec package, **46** network infrastructure and **18** security upgrades

1 site unit ventilator and **2** direct digital controls upgrades completed

Financial Statement Overview

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards with some exceptions as reported in Note 2 of the financial statements.

The financial statements are comprised of audited statements and notes to the financial statements, as well as unaudited schedules which support the information presented in the audited statements. Statements 1 to 5 show the financial results for the District on a consolidated basis for the operating, special purpose and capital funds (Statement 3 Remeasurement Gains and Losses does not apply to the District). Schedules 2 to 4 report the financial information for each of the funds and are explained below:

- Operating revenues and expenses are reported in Schedules 2 to 2C
- Special Purpose revenues and expenses are reported in Schedules 3 and 3A
- Capital revenues, expenses, capital asset additions and dispositions, and changes in deferred capital revenues are reported in Schedules 4 to 4D.

OPERATING

Includes revenues and expenses related to the daily operation of the District, including school and administrative functions, facilities operations and transportation. Any surplus at year end is carried forward to future years.

SPECIAL PURPOSE

Includes restricted grants and other funding subject to a legislative or contractual restriction on its use.

Revenues are recognized as expenditures are incurred. Any funds received in excess of expenditures are recorded as deferred revenue, not as surplus.

CAPITAL

Includes financial activities for tangible capital assets, including sites, buildings, furniture & equipment, vehicles, computer hardware and software funded from Ministry of Education and

Child care capital grants, local capital, operating and special purpose funds.

Financial Overview

As reported in the consolidated statement of operations (Statement 2), the District's revenues exceeded its expenses, resulting in a surplus for the year of \$1.9 million compared to a deficit of \$0.2 million in the annual budget and a deficit of \$0.5 million in the prior year.

	2025 Budget	2025 Actual	2024 Actual
Revenues	\$315,413,580	\$330,347,692	\$308,970,489
Expenses	(315,594,874)	(328,427,850)	(309,503,685)
Surplus (Deficit) for the year	(181,294)	1,919,842	(533,196)
Operating Surplus (Deficit) including Interfund Transfers	(1,897,592)	2,164,763	2,218,660
Special Purpose Surplus (Deficit) including Interfund Transfers	-	-	-
Capital Surplus (Deficit) including Interfund Transfers	1,716,298	(244,921)	(2,751,856)
Surplus (Deficit) for the year	\$(181,294)	\$1,919,842	\$(533,196)

The 2024-2025 school year saw growth in enrolment for the fourth year since the COVID-19 pandemic. This has resulted in an increase in the operating grant from the Ministry of Education and Child Care (the "Ministry"). As a result of increased enrolment, variable operating expenses, such as staffing and supplies, have also increased.

Labour settlement funding (LSF) for the 1% cost-of-living adjustment (COLA) for teachers, support staff, non-educator exempt and administrators in leadership roles, and the 2% salary increase for administrators in leadership roles was provided subsequent to the preparation of the annual budget.

International enrolment saw a decrease in 2024-2025 compared to 2023-2024. The District's Victoria International Education (VIE) is a significant contributor to the District's overall financial status. During the year, VIE ended up in a surplus position, which increased the year end District surplus.

As interest rates in Canada decreased, the District saw a decrease in investment income.

The District sold a portion of land situated at 1765 Lansdowne Road, which resulted in a gain on the disposal of \$3.8 million.

Other new sources of revenue confirmed since the annual budget was prepared include four Special Purpose Grants: Classroom Enhancement Fund – Remedies, Inclusion Outreach Literacy, a K-12 Literacy Supports Professional Learning Grant and National School Food Program funding.

The District's year end surplus exceeded the February 2025 estimates by \$2.1 million. This was due to additional surplus generated by VIE, conservative budgeting practices to ensure year end budgeted targets were met, additional interest and rentals revenue, savings from budgeted benefit estimates and staffing vacancies. This was partially offset by a write down of the old Cedar Hill Middle School and a change in the measurement of the Asset Retirement Obligation.

The District acquired tangible capital assets, including work in progress, totaling \$41.4 million, which includes a change in the Asset Retirement Obligation of \$2.3 million. Significant additions included continued work on Cedar Hill Middle School replacement project, exterior structural upgrade work at Oaklands Elementary, various Annual Facility Grant projects, technology and infrastructure upgrades and new child care builds.

Financial Analysis

Statement of Financial Position – Statement 1

The Statement of Financial Position is a consolidation of all funds – Operating, Special Purpose and Capital. It summarizes the assets, liabilities and accumulated surplus (deficit). The following table provides a comparative analysis of the District's net financial position for fiscal years ending June 30, 2025 and June 30, 2024.

	2025	2024	\$ Change	% Change
Financial Assets				
Cash and Cash Equivalents	\$86,453,150	\$76,453,189	\$9,999,961	13%
Accounts Receivable	4,987,272	5,894,838	(907,566)	-15%
Portfolio Investments	499,886	499,829	57	0%
Total Financial Assets	91,940,308	82,847,856	9,092,452	11%
Liabilities				
Accounts Payable and Accrued Liabilities	38,818,134	41,652,807	(2,834,673)	-7%
Unearned Revenue	11,538,045	13,267,939	(1,729,894)	-13%
Deferred Revenue	7,111,973	7,512,586	(400,613)	-5%
Deferred Capital Revenue	342,089,421	310,134,976	31,954,445	10%
Employee Future Benefits	3,354,236	3,386,055	(31,819)	-1%
Asset Retirement Obligation	26,102,153	23,832,319	2,269,834	10%
Total Liabilities	429,013,962	399,786,682	29,227,280	7%
Net Debt	(337,073,654)	(316,938,826)	(20,134,828)	6%
Non-Financial Assets				
Tangible Capital Assets	371,416,949	348,952,037	22,464,912	13%
Prepaid Expenses	964,912	1,375,154	(410,242)	9%
Total Non-Financial Assets	372,381,861	350,327,191	22,054,670	6%
Accumulated Surplus (Deficit)	\$35,308,207	\$33,388,365	\$1,919,842	6%

Cash

Cash and cash equivalents consist of deposits with CIBC and the Provincial Central Deposit Program (CDP). Funds deposited in the CDP are held by the Ministry of Finance and earn interest at the CIBC Prime Rate less 1.5%. Funds held in the CDP are available within forty-eight hours of a withdrawal request.

Cash and cash equivalents balance increased by \$10.0 million compared to the prior year primarily due to proceeds from the sale of a portion of land situated at 1765 Lansdowne Road.

Accounts Receivable

Accounts receivable has decreased by \$0.90 million due to reductions in the BCPSEA and PEBT surplus account of \$0.3 million and child care capital project receivables from the Ministry totalling \$0.6 million.

Accounts Payable

Accounts payable has decreased by \$2.8 million due to a decrease in capital holdbacks and schedule delay claims related to the Victoria High School seismic project as this project was completed during the year. Additionally, VIE liabilities decreased by \$1.0 million as there are 50 fewer students projected for 2025-2026 so less homestay fees for next year have been collected. The decrease has been partially offset by an increase in salaries and benefits payable due to an accrual related to an arbitration.

Unearned Revenue

Unearned revenue has decreased by \$1.7 million as there are 50 fewer international students expected for 2025-2026 so less tuition fees for next year have been collected.

Deferred Revenue

Deferred revenue decreased by \$0.4 million as the District received \$0.5 million in Student and Family Affordability Funds at the end of 2023-2024, which has mainly been spent. Additionally, School Generated Funds decreased as \$0.5 million in donations were received in prior years for a future capital project. These donations were moved to Unspent Deferred Capital Revenue in the current year. These decreases have been partially offset by a \$0.2 million Professional Learning Grant received at the end 2024-2025 which remains mostly unspent. Additionally, Classroom Enhancement Fund deferred revenue increased by \$0.3 million as there were more unspent funds remaining in staffing and remedies compared to 2023-2024.

Deferred Capital Revenue

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

	2025	2024	\$ Change
Deferred Capital Revenue—Opening	\$310,134,976	\$278,523,632	\$31,611,344
Funding received for capital projects	36,028,950	44,626,983	(8,598,033)
Investment Income	413,262	219,080	194,182
Restricted Portion of Proceeds on Disposal of Land	11,424,000	-	11,424,000
Maintenance expenses (non-capital)	(3,971,695)	(3,672,367)	(299,328)
Amortization of Deferred Capital Revenue	(11,118,382)	(9,562,352)	(1,556,030)
Revenue Recognized on Write-off of Building	(821,690)	-	(821,690)
Closing Deferred Capital Revenue	\$342,089,421	\$310,134,976	\$31,954,445

The majority of funds were received for the Cedar Hill Middle School replacement project (\$22.6 million), the Child Care Capital Funding Program for new child care spaces on District property (\$2.8 million), Annual Facilities Grant (\$4.4 million) and the Ministry of Education and Child Care Restricted portion of proceeds on the disposal of a portion of land situated at 1765 Lansdowne Road.

Asset Retirement Obligation

Asset retirement obligations are legal liabilities 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 obligation has been measured at current cost of remediating the asbestos contained in the buildings. In the current year, the District reviewed the remediation cost and revised the asset retirement obligation to reflect the current cost, which resulted in a \$2.2 million increase in the liability.

Tangible Capital Assets

Tangible capital assets represent the net balance of tangible capital assets less accumulated amortization. The cost of assets is recognized over their respective expected useful lives through recording of amortization expense. Furniture and equipment, vehicles, and computer hardware and software are all deemed to be disposed of at the end of their useful life, so an entry is made to remove the asset and accumulated amortization from the books once these assets have been fully amortized.

Cost	Balance at June 30, 2024	Additions	Deemed Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ 11,978,240	\$ -	\$ (5,817)	\$ -	\$ 11,972,423
Site Improvements	2,778,382	-	-	325,000	3,103,382
Site Improvements—WIP	12,086	389,676	-	(325,000)	76,762
Buildings	517,639,147	2,350,355	(4,570,478)	9,332,285	524,751,309
Buildings—WIP	18,741,902	34,240,736	-	(9,332,285)	43,650,353
Furniture & Equipment	19,244,340	626,057	(632,498)	1,666,337	20,904,236
Furniture & Equipment—WIP	183,624	1,839,774	-	(1,666,337)	357,061
Vehicles	2,398,703	-	(82,918)	-	2,315,785
Computer Hardware	9,333,285	1,898,773	(639,926)	87,272	10,679,404
Computer Hardware—WIP	-	87,272	-	(87,272)	-
Total	\$582,309,709	\$41,432,643	\$ (5,931,637)	\$ -	\$617,810,715

Accumulated Amortization	Balance at June 30, 2024	Additions	Deemed Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	1,328,919	294,088	-	-	1,623,007
Buildings	219,483,332	13,366,834	(3,513,910)	-	229,336,256
Furniture & Equipment	7,887,124	2,007,430	(632,498)	-	9,262,056
Vehicles	814,804	235,724	(82,918)	-	967,610
Computer Hardware	3,843,493	2,001,270	(639,926)	-	5,204,837
Total	\$233,357,672	\$17,905,346	\$ (4,869,252)	\$ -	\$246,393,766

Tangible capital assets increased by \$22.5 million from the prior year. Capital additions totaling \$41.4 million include a change in the Asset Retirement Obligation of \$2.3 million and asset additions of \$39.1 million. Significant additions include \$21.5 million related to Cedar Hill Middle School replacement project, \$2.1 million related to exterior structural upgrade work at Oaklands Elementary, and \$3.9 million in new child care builds funded by the ChildCareBC New Spaces Fund.

Special Purpose (\$0.3M)	Operating (\$2.6M)	Local Capital (\$3.6M)	Deferred Capital Revenue (\$32.6M)
Gym Equipment	Technology and Network Infrastructure	Cedar Hill Middle School Replacement	Cedar Hill Middle School Replacement
Computer Technology	Inclusive Learning Specialized Equipment		Oaklands Elementary Exterior Structural Upgrade
Playground Equipment	Classroom Furniture and Equipment		Lambrick Park Building Envelope
Feeding Futures Equipment	Sundance-Bank Portable		School Food Infrastructure
Outdoor Classroom	Facilities Equipment		Various AFG projects
	Theatre Equipment		Child Care Spaces
	Computer Technology		Vic High Seismic
			Colquitz HVAC Upgrade

Accumulated Surplus (Deficit)

Board Policy 3170 Operating Surplus outlines a clear, transparent understanding of the reasonable accumulation and planned use of operating surplus and also allows the Board to restrict portions of its operating surplus for future use to address Board priorities.

For the fiscal year ended June 30, 2025, the net change to the total accumulated surplus was an increase of \$1.9 million, summarized below:

	2025	2024	\$ Change
Constraints on funds	\$ 586,761	\$ 431,510	\$ 155,251
Anticipated unusual expenses	742,578	625,008	117,570
Operations spanning multiple years	8,645,742	7,003,800	1,641,942
Total Internally Restricted Surplus—Operating Fund	9,975,081	8,060,318	1,914,763
Unrestricted Operating Surplus (Contingency)	1,250,000	1,000,000	250,000
Invested in Tangible Capital Assets	23,791,164	24,307,004	(515,840)
Local Capital Surplus	291,962	21,043	270,919
Total Accumulated Surplus	\$35,308,207	\$33,388,365	\$1,919,842

Constraints on funds increased by \$0.2 million as new restricted funds were received in 2024-2025 that remained partially unspent at June 30, including Indigenous Education Council Funding, BCSSA Indigenous Grant and South Island Partnership grants.

Anticipated unusual expenses increased by \$0.1 million due to an increase in a potential arbitration settlement estimate.

Operations spanning multiple years increased by \$1.6 million due to additional funds set aside to help offset future years' operating deficits.

Unrestricted operating surplus (contingency) increased by \$0.3 million. At June 30, 2024, the unrestricted operating surplus (contingency) balance was \$1.0 million. At June 30, 2025, an additional \$0.3 million of unrestricted operating surplus has been added to the unrestricted operating surplus (contingency), bringing the balance up to \$1.3 million.

Invested in Tangible Capital Assets decreased by \$0.5 million. The sale of a portion of land situated at 1765 Lansdowne Road generated a gain on sale of \$3.8 million, which was transferred to Local Capital. Tangible Capital Assets were transferred to Invested in Capital Assets from the Operating and Special Purpose Funds (\$2.9 million) and from Local Capital (\$3.6 million). However, there was an Asset Retirement Obligation change of \$2.3 million and a write-down of the old Cedar Hill Middle School of \$0.2 million. Additionally, Amortization of Tangible Capital Assets exceeded Amortization of Deferred Capital Revenue by \$4.5 million.

Local Capital Surplus increased by \$0.3 million as a result of a \$3.8 million transfer from Invested in Tangible Capital Assets from the sale of land, additional interest revenue and a transfer from Operating totalling \$0.1 million. This was offset by \$3.6 million in expenditures related to the Cedar Hill Middle School replacement project.

Board Policy 3170 Operating Surplus sets a goal for unrestricted operating surplus (contingency) at 2-4% of the prior year's operating expenses. The purpose of maintaining an unrestricted operating surplus at this level is to support effective planning that includes risk mitigation for emergencies or unexpected increases in expenses and/or decreases in anticipated revenues to continue to provide educational services and maintain regular operations without implementing one-time service cuts.

Per Schedule 2 of the 2024-2025 Financial Statements, the prior year operating expenses were \$248.7 million. The minimum unrestricted operating surplus (contingency) should be \$5.0 million. With a current balance of \$1.3 million, the District will need to consider how to address future operating deficits while increasing the contingency by \$3.7 million over the coming years.

	2025 Actual	2025 Projected	Actual to Projected	2024 Actual
Project Budgets	\$ 2,757,368	\$1,845,863	\$ 911,505	\$3,315,548
School Level Funds	755,255	700,000	55,255	855,971
Purchase Order Commitments	505,482	235,000	270,482	248,681
Planned Surplus to Balance 2024-2025 Budget	-	-	-	1,897,592
Planned Surplus to Balance 2025-2026 Budget	3,637,526	3,366,139	271,387	1,742,526
Planned Surplus to Balance 2026-2027 Budget	2,319,450	-	2,319,450	-
Unrestricted Operating Surplus - Contingency	1,250,000	1,000,000	250,000	1,000,000
Accumulated Surplus (Deficit), end of year	\$11,225,081	\$7,147,002	\$4,078,079	\$9,060,318

At June 30, 2025, the projected operating surplus increased by \$4.1 million compared to the 2024-2025 Amended Annual Budget projections prepared in February 2025. Several factors, outlined below, contributed to the increase.

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

Knowing the Board had set aside \$3.6 million in projected surplus to balance the 2025-2026 budget, departments and schools exercised conservative budgeting out of caution. This was a proactive strategy to safeguard the District's financial health. As a result of these savings, professional learning opportunities, programs and services were not delivered, which directly impacted student learning and staff professional growth.

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

These factors resulted in an increase in school and department surplus of \$0.3 million.

2. Staffing vacancies, hiring challenges and lower than projected Teacher Average Salary

There were additional unanticipated savings on Educational Assistant, Clerical and School Assistant salaries due to employees taking unpaid leaves and no replacements to fill these leaves and the inability to fill vacancies in the Information Technology for Learning department, which generated a surplus of \$0.9 million. Budgeted teacher average salary was less than projected, resulting in a savings of \$0.5 million.

3. Additional Revenues

Interest revenue increased by \$0.3 million due to additional cash earning interest as a result of a land sale. Rentals and Leases revenue increased by \$0.4 million as a result of the 2024 BC Provincial General Election and higher than projected field revenue generated from the new artificial turf field at Victoria High. New grants were received, resulting in a surplus of \$0.4 million.

4. Employee Benefits

Savings in employee benefits generated a \$0.9 million savings as benefit rates for Canada Pension Plan, Employment Insurance, Extended Health and Dental ended up being less than projected.

5. Purchase Order Commitments

At June 30, 2025, Purchase Order Commitments totaled \$0.5 million, an increase of \$0.3 million over projections. Delays in receiving computer and technology equipment contributed to this surplus.

6. Carbon Tax Savings

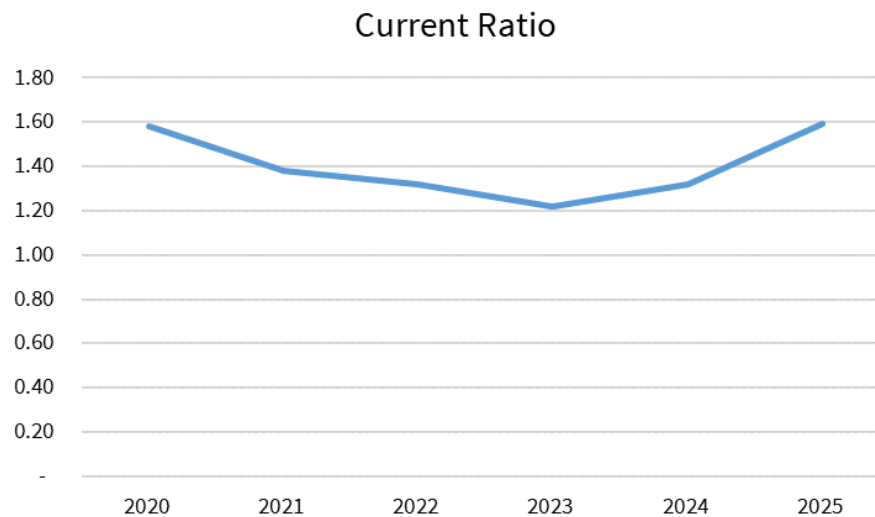
On March 31, 2025, the BC Government announced that it would be cancelling the carbon tax, effective April 1, 2025. This generated \$0.1 million of savings.

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

Analysis of Financial Health

Net Debt is a term unique to public sector financial reporting. It is reported in the Statement of Financial Position and represents the difference between the District's financial assets and total liabilities at a point in time. At June 30, 2025, the District was in a net debt position, which means that future revenues must be generated to cover the cost of past transactions and events. The future amortization of Deferred Capital and Tangible Capital Assets will be used to fund the net debt position in the future. However, as the District continues to invest in tangible capital assets, net debt will continue to increase. Net debt increased by \$20.1 million compared to 2023-2024 as a result of the acquisition of tangible capital assets, partially offset by amortization of tangible capital assets.

The current ratio measures the ability to pay short-term obligations. A ratio greater than 1 means that sufficient current assets are on hand to meet current liabilities. In 2024-2025, the current ratio was 1.59 compared to 1.32 in 2023-2024.



Statement of Operations – Statement 2

Statement 2, the Statement of Operations, includes the revenues and expenditures for all three funds, Operating, Special Purpose and Capital. Each fund will be analyzed separately.

Operating Fund Analysis

Student Enrolment

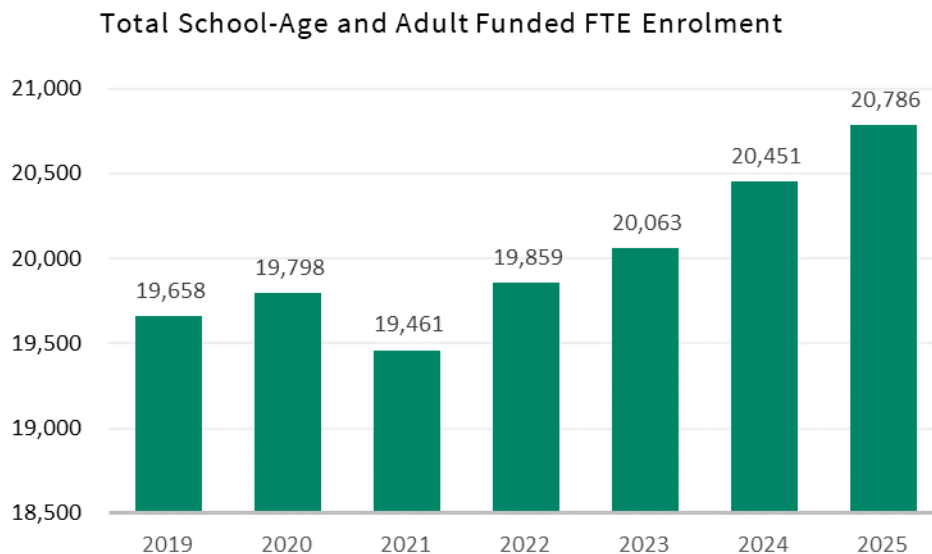
Ministry Funded

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

Student enrolment in 2024-2025, including September, February and May final counts, saw an increase of 334.405 FTE compared to 2023-2024 and 141.610 FTE compared to the annual budget.

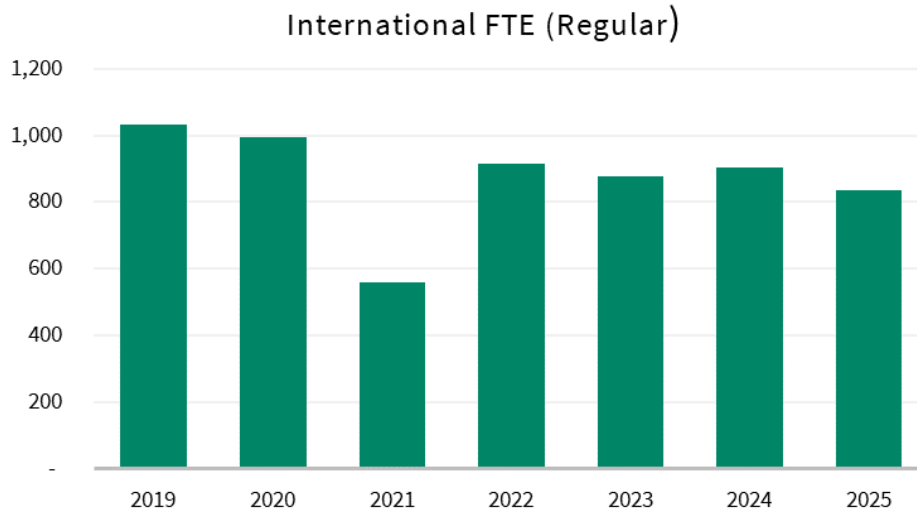
	2025 Actual	2025 Budget	2024 Actual	Actual to Prior Year	Actual to Budget
School Age	20,751.221	20,604.798	20,413.503	337.718	146.423
Adult	34.500	39.313	37.813	(3.313)	(4.813)
Total FTE	20,785.721	20,644.111	20,451.316	334.405	141.610

The graph below illustrates the District's annual FTE enrolment since 2018-2019. Enrolment levels dropped in 2020-2021 due to the COVID-19 Pandemic; however, they have since fully recovered.



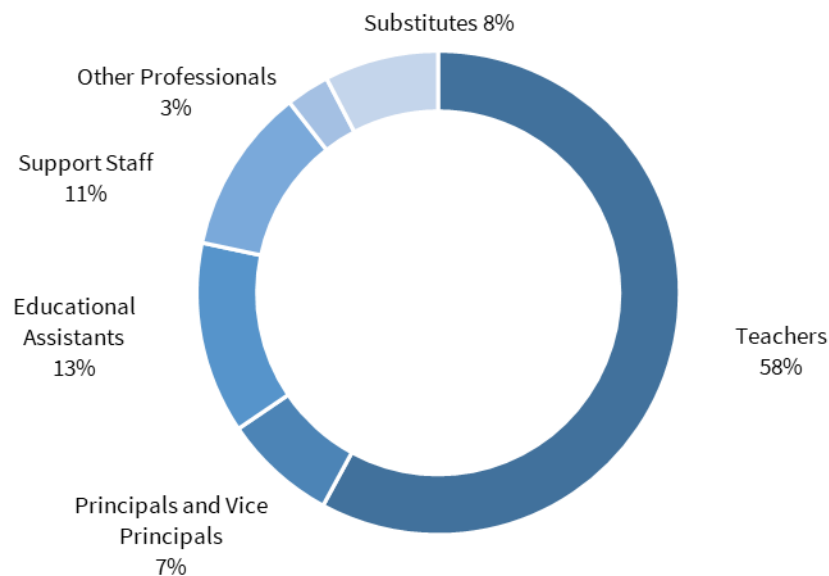
International

International enrolment saw a decrease in 2024-2025. Regular (long-term) international enrolment decreased by 70 FTE compared to 2023-2024 and 15 FTE compared to the annual budget. Short-term international enrolment decreased by 40 students compared to 2023-2024 and increased by 34 students compared to the annual budget.



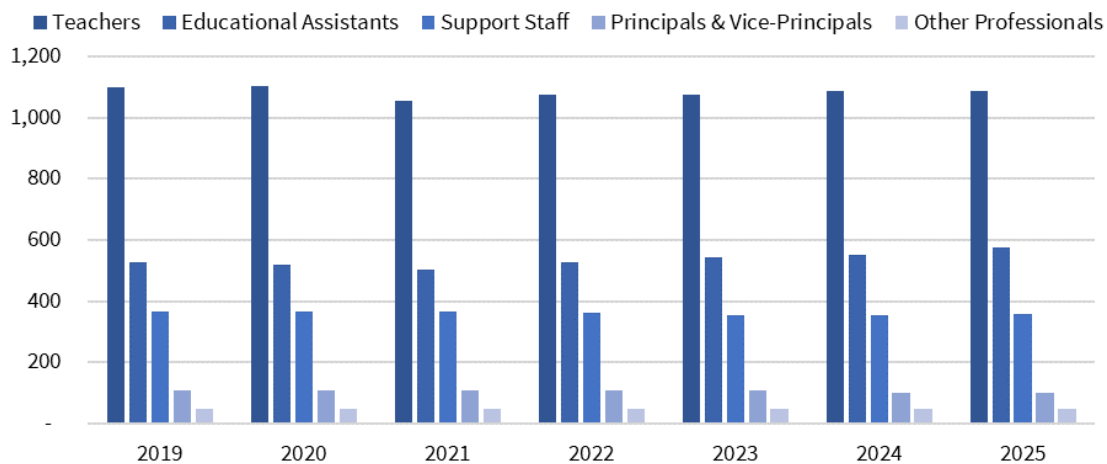
Staffing

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



In 2024-2025, 2,173.834 FTE employees were paid for out of the Operating Fund compared to 2,147.080 in 2023-2024. These figures do not include employees paid for from Special Purpose Funds (e.g. Classroom Enhancement Funds) or Capital Funds. The growth was mainly due to additional Educational Assistants, as Inclusive Learner enrolment has increased.

Operating Fund FTE



Operating Revenue

Approximately 90% of the District's operating revenue is derived from the operating grant, 7% from international education tuition and the remaining 3% is from other Provincial grants, other revenue, rentals and leases and investment income. Schedule 2A in the financial statements provides further detail by type of revenue.

	2025 Budget	2025 Actual	2024 Actual	Actual to Budget	Actual to Prior Year
Revenues					
Ministry of Education and Child Care	\$233,113,195	\$240,589,789	\$228,370,346	\$7,476,594	\$12,219,443
Other Provincial Grants	283,750	243,951	285,084	(39,799)	(41,133)
Tuition	15,676,233	16,126,998	16,557,491	450,765	(430,493)
Other Revenue	3,004,812	3,438,344	3,216,326	433,532	222,018
Rentals and Leases	3,221,690	3,943,855	3,068,462	722,165	875,393
Investment Income	1,796,068	1,939,085	2,424,713	143,017	(485,628)
Total Revenue	\$257,095,748	\$266,282,022	\$253,922,422	\$9,186,274	\$12,359,600

Significant variances in operating revenue are highlighted below:

Ministry of Education and Child Care

The operating grant has increased by \$7.5 million compared to the annual budget and \$12.2 million to the prior year due to the following:

- Ministry funded student enrolment in 2024-2025, including September, February and May final counts, saw an increase of 141.61 FTE compared to the annual budget. This resulted in a \$1.3 million increase in the operating grant. Additionally, funding for unique student needs, including the February 2025 count, increased by \$3.5 million which included an increase in English Language Learners of \$0.3 million and an increase in Inclusive Education of \$3.3 million. The Supplement for Salary Differential increased by \$0.1 million compared to the annual budget due to the District having a higher average teacher salary than the Provincial average, relative to the annual budget.
- Student enrolment in 2024-2025, including September, February and May final counts, saw an increase of 334.41 FTE compared to 2023-2024. This resulted in a \$2.9 million increase in the operating grant. The per pupil funding level also increased by \$290, resulting in an increase of \$6.0 million in the operating grant. This additional funding was received to fund wage increases for teachers, support staff and non-educator exempt positions. Funding for unique student needs, including the February 2025 count, increased by \$4.0 million which included an increase in English Language Learners of \$0.3 million and an increase in Inclusive Education of \$3.7 million. The Supplement for Salary Differential increased by \$0.2 million compared to the prior year due to the District having a higher average teacher salary than the Provincial average relative to the prior year and the Supplement for Unique Geographic Factors increased by \$0.2 million.
- In 2024-2025, the District received \$2.4 million in Labour Settlement Funding compared to \$3.8 million in 2023-2024. The District received these grants to fund the 1% cost-of-living adjustment (COLA) for teachers, support staff, non-educator exempt and administrators in leadership roles, and the 2% salary increase for administrators in leadership roles. As funding for these increases was announced subsequent to the announcement of the operating grant, these increases were funded through a separate Labour Settlement Funding grant. Funding for wage increases for teachers, support staff and non-educator exempt staff was included in the preliminary budget through an increase in the per pupil funding level.

Tuition

Tuition has increased by \$0.5 million compared to the annual budget and decreased by \$0.4 million compared to the prior year.

Regular international enrolment decreased by 15 FTE compared to the annual budget. However, more students than projected paid tuition at the new rates introduced in 2024-2025, rather than the prior year rates. Additionally, short-term international enrolment increased by 34 students compared to the annual budget.

Regular international enrolment decreased by 70 FTE and short-term students decreased by 40 students compared to the prior year. However, this decrease in enrolment was partially offset by a \$500 per FTE increase in regular tuition rates in 2024-2025.

Other Revenue

Other revenue increased by \$0.4 million compared to the annual budget and by \$0.2 million compared to the prior year. International education revenues increased by \$0.3 million compared to the annual budget and \$0.1 million compared to the prior year as the rates for these fees have increased.

Other revenue increased by \$0.1 million compared to the annual budget and \$0.1 million compared to the prior year due to an increase in miscellaneous fees, including donations, grants and rebates.

Rentals and Leases

Rentals and Leases increased by \$0.7 million compared to the annual budget and \$0.9 million compared to the prior year. Additional revenue was received in the current year related to the 2024 BC Provincial General Election, field revenue generated from the new artificial turf field at Victoria High School and a new license to occupy. Additionally, rental and lease rates increased and new child care centres opened this year.

Investment Income

Investment income decreased by \$0.5 million compared to the prior year. Interest earned on the funds held in the CDP program decreased by 2.0% throughout the year, starting at 4.95% in July 2024 and ending at 2.95% in June 2025.

Operating Expenses

Approximately 92% of the District's expenses are salary and benefit costs. Schedules 2B and 2C provide detailed information about the operating expenses.

	2025 Budget	2025 Actual	2024 Actual	Actual to Budget	Actual to Prior Year
Salaries					
Teachers	\$111,628,325	\$112,111,079	\$107,984,513	\$482,754	\$4,126,566
Principals and Vice Principals	14,773,538	14,714,238	14,405,036	(59,300)	309,202
Educational Assistants	23,546,895	24,813,008	22,008,496	1,266,113	2,804,512
Support Staff	21,695,793	21,497,639	20,610,411	(198,154)	887,228
Other Professionals	5,434,157	5,641,312	5,263,707	207,155	377,605
Substitutes	12,357,749	14,813,362	13,470,099	2,455,613	1,343,263
Total Salaries	189,436,457	193,590,638	183,742,262	4,154,181	9,848,376
Employee Benefits	47,137,413	46,431,522	43,651,551	(705,891)	2,779,971
Services and Supplies					
Services	7,940,940	9,109,538	8,865,345	1,168,598	244,193
Student Transportation	1,056,234	1,223,488	1,138,356	167,254	85,132
Professional Development and Travel	589,539	877,598	756,487	288,059	121,111
Rentals and Leases	62,851	37,856	21,851	(24,995)	16,005
Dues and Fees	131,133	155,411	140,826	24,278	14,585
Insurance	599,177	635,781	557,948	36,604	77,833
Supplies	5,029,375	5,500,041	5,850,396	470,666	(350,355)
Utilities	4,698,750	3,923,015	3,961,817	(775,735)	(38,802)
Total Services and Supplies	20,107,999	21,462,728	21,293,026	1,354,729	169,702
Total Operating Expense	\$256,681,869	\$261,484,888	\$248,686,839	\$4,803,019	\$12,798,049

Significant variances in operating expenses are highlighted below:

Teachers

Teacher salaries increased by \$0.5 million compared to the annual budget. Teachers received a 1.0% cost-of-living adjustment subsequent to the preparation of the annual budget.

Teacher salaries increased by \$4.1 million compared to the prior year due to step increments for teachers not at the top step of their grid and a 2.0% general wage increase and a 1.0% cost-of-living adjustment July 1, 2024. There was also an increase in teacher FTE as a result of higher enrolment.

Principals and Vice-Principals

Principals and Vice-Principals salaries increased by \$0.3 million compared to the prior year due to performance-based salary increases.

Educational Assistants

Educational Assistants salaries increased by \$1.3 million compared to the annual budget. CUPE 947 received a 1.0% cost-of-living adjustment subsequent to the preparation of the 2024-2025 annual budget. Additionally, Inclusive Learning enrolment increased, resulting in hiring more Educational Assistants.

Educational Assistant salaries increased by \$2.8 million compared to the prior year due to a 2.0% general wage increase and a 1.0% cost-of-living adjustment July 1, 2024. Additionally, Inclusive Learning enrolment increased, resulting in more Educational Assistants hired.

Support Staff

Support Staff salaries decreased by \$0.2 million compared to the annual budget. CUPE 947 received a 1.0% cost-of-living adjustment subsequent to the preparation of the annual budget. However, there were unfilled vacancies in the Information Technology for Learning department, and clerical staff on leave with no available replacements.

Support Staff salaries increased by \$0.9 million compared to the prior year due to a 2.0% general wage increase and a 1.0% cost-of-living adjustment July 1, 2024.

Other Professionals

Other Professionals salaries increased by \$0.2 million compared to the annual budget due to performance-based salary increases provided subsequent to the preparation of the annual budget.

Other Professionals salaries increased by \$0.4 million compared to the prior year due to performance-based salary increases. Additionally, in the prior year there were unfilled vacancies that were filled in 2024-2025.

Substitutes

Substitutes salaries have seen an upward trend post COVID-19 pandemic due to the increase in the average number of daily absences per teacher. Substitute salaries also increased due to step increments for teachers teaching on call not at the top step of their grid and a 2.0% general wage increase and a 1.0% cost-of-living adjustment July 1, 2024.

Employee Benefits

Employee benefits decreased by \$0.7 million compared to the annual budget as benefit rates for Canada Pension Plan, Employment Insurance, Extended Health and Dental ended up being less than projected. This was partially offset by an increase in wage-sensitive benefits as a result of a 1.0% cost-of-living adjustment in employee salaries subsequent to the preparation of the annual budget.

Employee benefits increased by \$2.8 million compared to the prior year as wage-sensitive benefits increased because of step increases, a 2.0% general wage increase and a 1.0% cost-of-living adjustment July 1, 2024. Additionally, employee benefit costs increased as a result of an increase in contribution limits for Canada Pension Plan that came into effect January 1, 2024 and an increase in Extended Health, Dental, Employment Insurance and WorkSafeBC rates.

Services

Services increased by \$1.2 million compared to the annual budget. Legal fees increased by \$0.4 million and international education agent fees increased by \$0.2 million. Contracted services related to school funded projects increased by \$0.2 million as these projects are funded by school and district supplies or carry forward funds from prior years so no funding was included in the annual budget. Facilities contracted services increased by \$0.3 million. There was also the reallocation of department and school-based budgets to reflect current year spending plans, and schools and departments spending budget carry forwards.

Services increased by \$0.2 million compared to the prior year. Legal fees increased by \$0.3 million and software maintenance increased by \$0.2 million, reflecting vendor increases. However, there was a decrease of \$0.1 million in bank service charges reflecting the move to KEV SchoolCash Online Value-Based Pricing and a decrease of \$0.2 million related to agent fees as international enrolment has decreased.

Student Transportation

Student Transportation increased by \$0.2 million compared to the annual budget as more bus runs were added due to increased Inclusive Learning enrolment.

Professional Development and Travel

Professional Development and Travel increased by \$0.3 million compared to the annual budget as the Greater Victoria Teachers' Association (GVTA) received additional professional development funds in the current year through the collective agreement. A cheque was issued to the GVTA, which was coded to professional development, whereas a portion of it was initially budgeted for in TTOC salaries and benefits. The increase is also a result of the reallocation of department and school-based budgets to reflect current year spending plans, and schools and departments spending budget carry forwards.

Professional Development and Travel increased by \$0.1 million compared to the prior year as the Greater Victoria Teachers' Association (GVTA) received additional professional development funds in the current year through the collective agreement.

Supplies

Supplies increased by \$0.5 million compared to the annual budget as a result of departments and schools spending budget carry forwards, additional supply allocations provided to schools and departments as a result of enrolment increases, and an increase in facilities supplies due to cost escalations.

Supplies decreased by \$0.4 million compared to the prior year. At June 30, 2023, there was a \$0.4 million purchase order commitment related to technology infrastructure which was carried forward to the prior year and spent once the products arrived; there were no carry forwards at June 30, 2024 to be spent in the current year related to technology infrastructure.

Utilities

Utilities decreased by \$0.8 million compared to the annual budget. There was a decrease in natural gas consumption due to warmer winter temperatures on average, continuous optimization program with BC Hydro and Fortis, and boiler upgrades that improved efficiency. Additionally, Facilities Services had a lot of success with their campaign to spread awareness about keeping exterior doors closed and using light switch stickers. On March 31, 2025, the BC Government announced that it would be cancelling the carbon tax, effective April 1, 2025, which generated an additional \$0.1 of savings.

Special Purpose Fund Analysis

Special Purpose Funds are presented in Schedules 3 and 3A of the financial statements. Any revenues received in excess of the expenses are recorded as deferred revenue, rather than surplus. The following table shows revenues and related expenses for the year ended June 30, 2025:

	2025 Budget	2025 Actual	2024 Actual	Actual to Budget	Actual to Prior Year
Revenues					
Ministry of Education and Child Care	\$33,040,138	\$36,760,704	\$34,000,369	\$3,720,566	\$2,760,335
Other Revenue	6,904,227	8,175,010	7,444,825	1,270,783	730,185
Investment Income	327,327	197,153	347,110	(130,174)	(149,957)
Total Revenue	40,271,692	45,132,867	41,792,304	4,861,175	3,340,563
Expenses					
Instruction	39,343,061	44,004,778	40,783,816	4,661,717	3,220,962
Operations and Maintenance	828,631	826,264	825,837	(2,367)	427
Total Expenses	40,171,692	44,831,042	41,609,653	4,659,350	3,221,389
Surplus for the year	100,000	301,825	182,651	201,825	119,174
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	(100,000)	(301,825)	(182,651)	(201,825)	(119,174)
Total Net Transfers	(100,000)	(301,825)	(182,651)	(201,825)	(119,174)
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ -	\$ -

Ministry of Education and Child Care Revenue and Instruction Expense

Ministry of Education and Child Care Revenue increased by \$3.7 million compared to the annual budget and by \$2.8 million compared to the prior year as a result of the following:

- Provincial Resource Programs, which includes Special Education Technology, Ledger School, and Provincial Inclusion Outreach, decreased by \$0.2 million compared to the annual budget as a result of a reduction in administration fees provided to districts. The percentage decreased from 8% to 5% and was announced subsequent to the preparation of the annual budget. Additionally, there was an increase in unspent funds at June 30, 2025.
- Official Languages in Education Protocol (OLEP) increased by \$0.1 million compared to the annual budget. Districts were provided preliminary funding in 2024-2025 based on 2023-2024 funding until negotiations for the next OLEP agreement were finalized. Once the agreement was finalized, districts received updated funding amounts.
- The Classroom Enhancement Fund increased by \$3.5 million compared to the annual budget and \$2.1 million compared to prior year. The Classroom Enhancement Fund – Remedies grant not confirmed by the Ministry until after September 30. Additionally, staffing costs were based on preliminary estimates which increased once average salaries and FTE required to meet the class size and composition language requirements were determined.
- The Early Childhood Education Dual Credit Program decreased by \$0.2 million compared to the prior year. A partnership was formed between Camosun College and School Districts No. 62, No. 63 and No. 64 to assist in the development and administration of an early childhood education dual credit program. No funding was received in the current year.
- The Student and Family Affordability Fund increased by \$0.2 million compared to the prior year. In March 2024, the District received \$0.5 million which was carried forward and spent in the current year.
- Feeding Futures Fund increased by \$0.2 million compared to the prior year. Feeding Futures Fund was a new grant in 2023-2024. Schools were able to spend their funds more effectively as they had better established food programs in the current year than prior year.
- Health Career Grants increased by \$0.1 million compared to the annual budget and the prior year as funds were received after the preparation of the annual budget.
- National School Food Program, Inclusion Outreach Literacy and K-12 Literacy Supports Professional Learning Grant were new grants in 2024-2025.

Other Revenue and Instruction Expense

School Generated Funds increased by \$1.0 million compared to the annual budget and \$0.6 million compared to the prior year. In previous years, \$0.5 million in donations were received for the development of an artificial turf field. These donations were moved out of School Generated Funds and into Unspent Deferred Capital Revenue in 2024-2025. Additionally, there were some larger school purchases this year, including athletic uniforms and computer equipment.

The following table shows revenues and expenditures by fund, as well as a description of the fund's purpose:

Fund Name	Source	Purpose of Fund	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
Annual Facility Grant	Ministry of Education and Child Care and Investment Income	Projects required to maintain facility assets through their anticipated economic life and to prevent premature deterioration of these assets	\$ -	\$826,264	\$(826,264)	\$ -	\$ -
Learning Improvement Fund	Ministry of Education and Child Care	Funding to augment Education Assistants' hours to provide additional supports to priority students	-	817,401	(817,401)	-	-
Scholarships and Bursaries	Other and Investment Income	Collected from donors and awarded to students within the District	765,903	73,377	(43,398)	-	795,882
Special Education Technology (Provincial Resource Program)	Ministry of Education and Child Care	Outreach program hosted by SD39 that provides services to support students who require specialized technology	-	147,830	(143,503)	-	4,327
School Generated Funds (SGF)	Other and Investment Income	School-based funds obtained through fundraising activities, student fees or donations; held at the school level for use by the school	4,911,497	7,682,625	(8,267,905)	-	4,326,217

Fund Name	Source	Purpose of Fund	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
StrongStart	Ministry of Education and Child Care	Funding to support six early learning drop- in programs for children ages 0 to 5	18,595	192,000	(181,021)	-	29,574
Ready, Set, Learn	Ministry of Education and Child Care	Events for 3- to 5-year-olds and parents/ caregivers to support and facilitate smooth transition to kindergarten	63,042	71,050	(108,693)	-	25,399
OLEP (Federal French)	Ministry of Education and Child Care	Core French and French Immersion language programs and curriculum resources	14,529	521,347	(535,876)	-	-
CommunityLINK	Ministry of Education and Child Care	Funding to support the academic achievement and social functioning of vulnerable students	149,928	4,277,695	(4,399,150)	-	28,473
Classroom Enhancement Fund— Overhead, Staffing and Remedies	Ministry of Education and Child Care	Teacher staffing and overhead costs from the restoration of class size and composition teacher collective agreement language in 2017	282,123	25,543,570	(24,928,524)	(282,123)	615,046
First Nation Student Transportation	Ministry of Education and Child Care	Funding to support Indigenous students' transportation to school and extra-curricular activities	42,810	97,154	(100,275)	-	39,689
Mental Health in Schools	Ministry of Education and Child Care	Funding to support mental health and well-being in school communities	11,631	48,000	(11,656)	-	47,975

Fund Name	Source	Purpose of Fund	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
Changing Results for Young Children (CR4YC)	Ministry of Education and Child Care	Funding to implement on-going collaborative professional learning among educators to support social-emotional learning outcomes for children in early years	16,323	11,250	(4,209)	-	23,364
Early Childhood Education Dual Credit Program	Ministry of Education and Child Care	Funding to expand dual credit opportunities for high school students interested in early childhood education	25,590	-	(25,590)	-	-
Student and Family Affordability Fund	Ministry of Education and Child Care	One-time funding to increase food security for students and their families, and to support students, parents, and caregivers with affordability concerns	634,839	-	(417,173)	-	217,666
Strengthening Early Years to Kindergarten Transitions (SEY2KT)	Ministry of Education and Child Care	Funding to provide opportunities for school districts and communities to work together in support of young children and their families	15,807	19,000	(19,736)	-	15,071
Early Care and Learning (ECL)	Ministry of Education and Child Care	Funding to assist the Ministry in establishing an integrated early learning and child care system	8,182	175,000	(183,182)	-	-
Feeding Futures School Food Program	Ministry of Education and Child Care	Funding to increase food security for students by expanding or creating school food programs	304,869	2,264,368	(2,165,441)	-	403,796
Health Career Grants	Ministry of Education and Child Care	Funding aimed to create and expand dual credit programs focused on health careers	5,000	182,600	(186,860)	-	740

Fund Name	Source	Purpose of Fund	Beginning Deferred Revenue	Received in the Year	Spent During the Year	Recovered by the Ministry	Ending Deferred Revenue
Professional Learning Grant	Ministry of Education and Child Care	Funding to provide professional learning for teachers and support staff in the areas of evidence-based approaches to literacy development and literacy information/resources for parents and caregivers	-	208,468	(1,840)	-	206,628
Ledger School (Provincial Resource Program)	Ministry of Education and Child Care	Funding to support a program that provides acute, in-patient, hospital based psychiatric services for children and youth on Vancouver Island	35,168	549,131	(474,214)	(35,168)	74,917
Provincial Inclusion Outreach (Provincial Resource Program)	Ministry of Education and Child Care	Funding to assist school teams and families in developing meaningful and inclusive programs for K-12 students with multiple and complex disabilities within BC schools	39,878	986,121	(907,170)	(39,878)	78,951
Estate Trust	Other and Investment Income	Estate donations where interest earned is used to provide scholarships and materials related to social studies to two schools	166,872	25,057	(45,027)	-	146,902
Inclusion Outreach Literacy	Ministry of Education and Child Care	Funding to support Inclusion Outreach's participation in the new K-12 Literacy Supports Initiative	-	283,840	(252,484)	-	31,356

Capital Fund Analysis

Capital funds are presented in Schedules 4 to 4D. The Capital Fund includes capital expenditures for items such as land, buildings, equipment and vehicles that are funded by Ministry capital grants, Local Capital, and transfers from the Operating and Special Purpose Funds.

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

Deferred Capital Revenue – Bylaw Capital

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

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

These funds are generated through accrued cost savings realized from completed capital projects, revenues from the sale of capital assets, and investment income earned on these funds. In the current year, 75% of the proceeds from the sale of property located at 1765 Lansdowne Road totalling \$11.4 million were added to these funds in addition to a \$0.2 million surplus from a Bylaw Capital project which was completed during the year. Available funds at June 30, 2025 are \$15.1 million, of which \$1.1 million is restricted for the Oak Bay High School heat pump and \$0.5 million is restricted for solar panels at Cedar Hill Middle School.

Deferred Capital Revenue – Other Provincial Capital

Other Provincial Capital from the Ministry of Education and Child Care is funding received for the ChildCareBC New Spaces Fund. Other Provincial Capital from Other is funding received from Ministries within the Province. In 2024-2025, the District received \$2.8 million in funding through the ChildCareBC New Spaces Fund.

Deferred Capital Revenue – Other Capital

Other Capital is funding received from external parties. In the current year, the largest sources of funding received were for the Esquimalt High School and Victoria High School artificial turf fields.

Local Capital

Local Capital funds are generated by the District through revenues from the sale of capital assets, previous year's operating surpluses which have been transferred to Local Capital with Board approval, and investment income earned on these funds. In the current year, 25% of the proceeds from the sale of property located at 1765 Lansdowne Road totalling \$3.8 million were added to these funds.

Available funds at June 30, 2025 to use towards Capital Assets is \$0.3 million. A Board commitment of \$0.3 million has been made to purchase devices for students with Individual Education Plans (IEPs) and Annual Instructional Plans (AIPs).

Operating and Special Purpose Funds

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

Schedule of Capital Operations—Schedule 4

	2025 Budget	2025 Actual	2024 Actual	Actual to Budget	Actual to Prior Year
Revenues					
Ministry of Education and Child Care	\$3,000,000	\$3,971,695	\$3,672,368	\$971,695	\$299,327
Investment Income	83,800	40,543	21,043	(43,257)	19,500
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000	3,802,183	-	(5,817)	3,802,183
Amortization of Deferred Capital Revenue	11,154,340	11,118,382	9,562,352	(35,958)	1,556,030
Total Revenue	18,046,140	18,932,803	13,255,763	886,663	5,677,040
Expenses					
Operations and Maintenance	3,000,000	3,971,695	3,672,368	971,695	299,327
Amortization of Tangible Capital Assets	15,741,313	15,635,512	13,783,974	(105,801)	1,851,538
Write-down of Building	-	234,879	-	234,879	234,879
Asset Retirement Obligation	-	2,269,834	1,750,851	2,269,834	518,983
Total Expenses	18,741,313	22,111,920	19,207,193	3,370,607	2,904,727
Capital Surplus (Deficit) for the year	(695,173)	(3,179,117)	(5,951,430)	(2,483,944)	2,772,313
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,411,471	2,605,352	2,761,491	193,881	(156,139)
Tangible Capital Assets—Work in Progress	-	287,969	438,083	287,969	(150,114)
Local Capital	-	40,875	-	40,875	40,875
Total Net Transfers	2,411,471	2,934,196	3,199,574	522,725	(265,378)
Total Capital Surplus (Deficit) for the year	\$1,716,298	\$(244,921)	\$(2,751,856)	\$(1,961,219)	\$2,506,935

Significant variances in Capital Revenues and Expenses are highlighted below:

Ministry of Education and Child Care Revenue and Operations and Maintenance Expense

Ministry of Education and Child Care Revenue is recognized when maintenance expenses (non-capital) funded through Bylaw Capital are incurred. Actual expenses were \$1.0 million higher than the annual budget and \$0.3 million higher than the prior year. In the current year, there were significant roofing projects including new roofing at Southpark Elementary and new floors at Central Middle School.

Gain (Loss) on Disposal of Tangible Capital Assets

The Gain (Loss) on Disposal of Tangible Capital Assets of \$3.8 million relates to the District's portion of the proceeds on the sale of property located at 1765 Lansdowne Road to the Conseil Scolaire Francophone de la Colombie-Britannique. The sale was completed in January 2025.

Amortization of Deferred Capital Revenue

Deferred Capital Revenues (DCRs) are contributions received for the purchase of capital assets. As the assets are put into use, the DCRs are brought (recognized) into revenue over the assets' useful life (amortized); one-half of the amortization is recorded in the year of acquisition. Amortization of Deferred Capital Revenue increased by \$1.6 million compared to the prior year as Victoria High School seismic project was complete in 2023-2024 and, therefore, an additional 50% of the DCRs were recognized into revenue in the current year.

Amortization of Tangible Capital Assets

As assets are put into use, the capital expenditures are expensed over the assets useful life (amortized). Amortization is \$1.9 million higher than the prior year as Victoria High School seismic project was complete in 2023-2024 and, therefore, an additional 50% of the Amortization was recognized in the current year.

Write-down of Building

A new Cedar Hill Middle School is being constructed and is set to open September 2025; the old school will be demolished in September 2025. There is no future service potential for the old school at June 30, 2025, therefore, the old building has been written down.

Asset Retirement Obligation

In the current year, the School District reviewed the current cost of remediating asbestos in buildings, and adjusted the Asset Retirement Obligation, resulting in an Accretion expense of \$2.3 million.

Net Transfers

Tangible Capital Assets Purchased and Tangible Capital Assets – Work in Progress reflect expenditures in the Operating and Special Purpose funds, which are moved to the Capital Fund where they are amortized. The transfer to Local Capital reflects a transfer from Operating to Local Capital for the future replacement of the Victoria High School artificial turf field. These funds are generated through rental revenue on the field.

Major Capital Projects Funding Received in 2024-2025

Seismic Mitigation Program \$23.5 million

The following projects continued to receive funding in 2024-2025:

The District received \$22.5 million of the \$45.4 million in total funding provided by the Ministry for the Cedar Hill Middle School replacement.



Cedar Hill Middle School conceptual drawing by KMBR Architects

The District received \$1.0 million of the \$97.0 million in total funding provided by the Ministry for the Victoria High School seismic project. This project was substantially complete last year, and students returned to classes in the updated school in April 2024.



Vic High School west entrance photo by Visually Speaking

Exterior Structural Upgrade \$2.0 million

The District received \$2.0 million of the \$7.7 million in total funding provided by the Ministry for the exterior structural upgrade at Oaklands Elementary School.

School Enhancement Program \$0.6 million

The School Enhancement Program aims to help school districts extend the life of their facilities through a wide range of improvement projects. In 2024-2025, the District received \$0.3 million for South Park Roofing and \$0.3 million for Central Middle School gym floors.

Food Infrastructure Program \$0.2 million

In 2023-2024, the Ministry allocated funding to school districts to increase food security for students by expanding or creating school food programs. In conjunction with this funding, they allocated additional capital funds to help school districts improve food preparation areas. The District received \$0.2 million in 2024-2025 which was used to install new kitchens and food preparation areas district wide.

Carbon Neutral Capital Program \$0.5 million

The Carbon Neutral Capital Program provides specific funding to energy-efficient projects that lower school district' carbon emissions. In 2024-2025, the District received \$0.5 million for Colquitz Middle School HVAC Upgrades.

Annual Facility Grant \$4.4 million

The Annual Facility Grant is provided to boards of education to be used at their discretion to address repair and maintenance priorities at schools to ensure these facilities are safe and functioning well. The District received \$4.4 million in 2024-2025. Larger projects included various ventilation system upgrades, Eagle View Elementary boiler upgrades, and various maintenance projects including various carpentry projects, roof repairs and painting.

Building Envelope Program \$1.0 million

The Building Envelope Program provides funding to school districts to help with the remediation of schools suffering damage from water ingress due to premature building envelope failure. In 2024-2025, the District received \$1.0 million of the \$1.2 million total budget for Lambrick Park Secondary.

ChildCareBC New Spaces Fund

The ChildCareBC New Spaces Fund is aimed at creating new licensed child care spaces throughout BC, improving access to child care for families who want affordable, quality care. In 2024-2025, there were 12 child care centres in progress, with a budget totalling \$21.0 million. New spaces at Lake Hill Elementary and Hillcrest Elementary opened during the year.

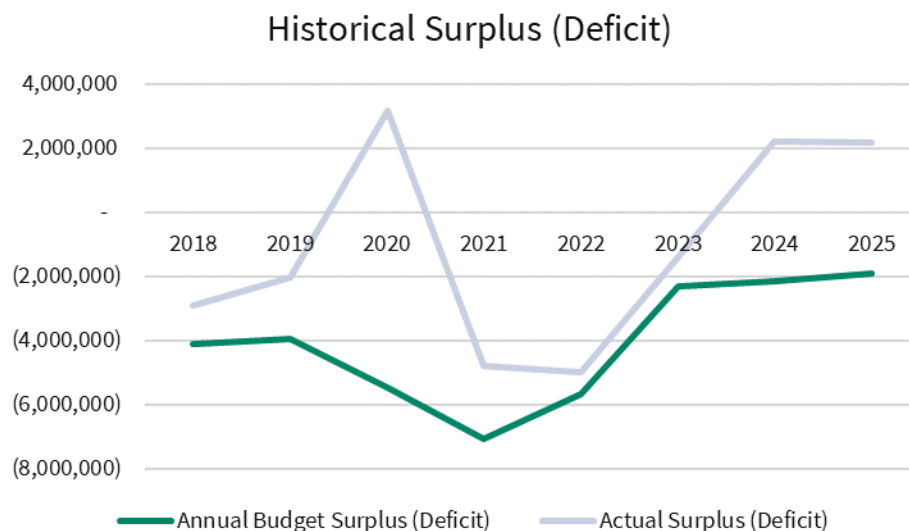
Future Financial Stability

There are several factors that could influence the District's financial situation during the 2025-2026 school year and beyond.

Structural Deficit

A structural deficit occurs when an organization's ongoing expenditures are continually greater than its revenues. Most of the District's revenue comes from Ministry grants, which are tied to enrolment. The District is projecting a decline in enrolment over the coming years. Combined with inflationary pressures, the structural deficit is expected to increase.

Per the chart below, the District has been able to find savings each year to put towards the structural deficit. However, this is not a sustainable practice.



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

Some factors contributing to the District's structural deficit are:

- Non-enrolling staffing levels higher than what is required in the collective agreement
- Continued use of surplus to balance the budget
- Unfunded inflationary cost pressures
- Unfunded costs related to the restored class size and composition language
- Increasing replacement costs for staff absences and unfunded Employer Standards Act paid sick leave
- High costs associated with maintaining old buildings
- Inadequate funding for Special Purpose Funds, including CommunityLINK, StrongStart and Mental Health
- Continuing to offer programs and services that have no funding source or rely on surplus funds

Unrestricted Operating Surplus (Contingency)

The District currently holds an unrestricted operating surplus (contingency) of \$1.3 million. Board Policy 3170 Operating Surplus states that the District will maintain an unrestricted operating surplus (contingency) of 2-4% of the prior year's operating expenses, which is minimum of \$5.0 million. The purpose of maintaining an unrestricted operating surplus at this level is to mitigate the risk associated with emergencies or unexpected increases in expenses or reductions in revenue. By holding an unrestricted operating surplus (contingency) that is significantly lower than what is required, the District is at a higher risk of not being able to provide educational services or maintain regular operations without implementing one-time service cuts.

Declining Enrolment Projections

In December 2024, the District received three-year enrolment projections from Baragar Systems. The projections indicated that enrolment would decline in 2026-2027 and 2027-2028. Furthermore, the Education Analytic Office, Governance and Analytics Division in the Ministry of Education and Child Care has projected that by 2030, the District's population will decrease by almost 3,500 students. Changes in Federal government immigration policies and a decline in natural growth rate due to decreased fertility rates and an aging population contribute to this projected decrease. As 91% of the District's operating revenue comes from the Ministry through enrolment calculations, the District will have to find ways to supplement revenues to cover fixed expenditures that cannot be adjusted with enrolment changes.

Inflation and Cost Pressures

Operating grants from the Ministry account for 91% of Operating revenues; however, increases to the per pupil funding levels only reflect labour settlement funding for employee salaries. Other inflationary pressures, including rising employee benefit costs and increasing supply costs, continue to increase, while funding from the Ministry does not account for these other factors.

Recruitment and Retention

The challenge of hiring and retaining employees leads to increased workload for existing employees, resulting in burnout, decreased morale, and further attrition. Moreover, the lack of retention impacts succession planning, as it becomes challenging to identify and develop future leaders within the District. The District will have to identify ways of attracting and retaining its employees.

Aging Infrastructure

The District currently has over 3.2 million square feet (303,217 square meters) of space over 426 acres of land, with the average age of facilities being well over 62 years old compared to a Provincial average of 43 years. The overall Facility Condition Index for all of the District's facilities is 0.601, which reflects a critical rating. This means that the buildings are generally at the end of their lives, with consistent issues with the building envelopes, major building systems likely to fail and deferred maintenance at unacceptable levels. The current estimate of deferred maintenance based on Ministry data is \$469 million.

Technology

Technology continues to advance at a rapid pace and the use of technology in the classroom continues to grow. Funding to provide the required hardware, infrastructure, and supporting services will continue to be a challenge.

Cybersecurity

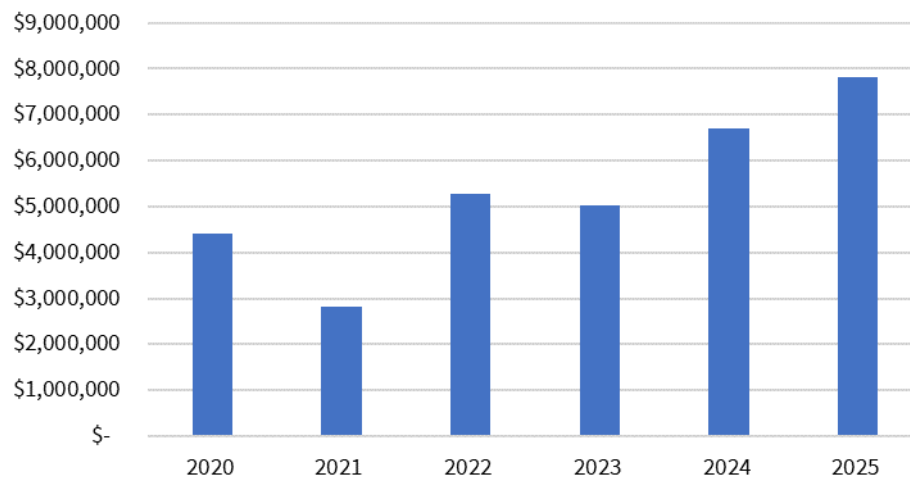
An increasing number of organizations, including school districts, are experiencing cybersecurity incidents. A successful cybersecurity attack can cause downtime, privacy breaches and money loss.

International Education

International education enrolment is a significant contributor to the District's overall financial status, supplementing the funding provided by the Ministry.

In 2024-2025, the international education program provided the District with an additional \$7.8 million to support the overall District, in addition to providing schools with 40.96 teacher FTE and \$0.5 million in supply budget allocations. Projected demographics within schools, availability of home stay families and changes in Federal immigration policies all impact the future of this program.

International Education Financial Contribution



Contacting the School District's Financial Management

This report is designed to provide a general but more detailed overview of the District's finances and to demonstrate increased accountability for the public funds received by the District. If you have questions about this report or need additional financial information, please contact the Office of the Secretary-Treasurer.

Office of the Secretary-Treasurer

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

Katrina Stride – Secretary-Treasurer

TO: Audit Sub-Committee

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 11, 2025

RE: **Multi-Year Financial Plan 2025-2028**

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

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

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

Annual Budget Development Process

As part of the 2025-2026 annual budget development process, a draft multi-year financial plan for 2025-2028 was presented. The plan presented included a number of budget assumptions, but did not include the final budget decisions that were made by the Board in April 2025.

The Multi-Year Financial Plan 2025-2028 reflects updated budget assumptions and the impacts of the one-time and ongoing budget decisions that were made by the Board in April 2025. The plan can be used as a starting place to initiate discussions about the 2026-2027 Annual Budget and the impact of any budget decisions on future years.

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

Recommended Motion:

That the Audit Sub-Committee recommend the following motion, "That the Official Trustee of School District No. 61 (Greater Victoria) accepts the Multi-Year Financial Plan 2025 - 2028."

Supporting Documents:

Multi-Year Financial Plan 2025-2028

Greater Victoria School District Multi-Year Financial Plan 2025–2028



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Purpose of Multi-Year Financial Plan

The purpose of the multi-year financial plan is to provide greater transparency and accountability for the planning and reporting of the financial resources that support the strategic priorities of the Greater Victoria School District (the “District”).

District Overview

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

The District is the largest of three school districts on lower Vancouver Island and spans the municipalities of Esquimalt, Oak Bay, Victoria, and portions of the Highlands, Saanich, and View Royal. The District provides quality education to 20,109 students within 28 elementary schools, 10 middle schools, and 7 secondary schools, as well as two alternative sites.

Additionally, the District has 20 child care centres operating on school grounds, serving children ages zero to five, as well as six StrongStart BC centres. Each year, the District is also proud to host 1,736 International Students attending short- and long-term programs supported by our International Education Program at their Uplands Campus, and 150 adult learners through the Continuing Education Program. The District also offers a variety of Programs of Choice, including French Immersion.



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

Board of Education

The [Board of Education](#) is composed of an Official Trustee who was appointed by the Minister of Education and Child Care in January 2025.

The primary role of the Board of Education is governance and oversight in the interest of all students.

The key responsibilities of the Board include:

- Improvement of student achievement
- Setting the overall strategic direction of the District
- Allocation of resources in alignment with the strategic plan and district goals
- Accountability to and engagement of community
- Policy development, implementation and evaluation
- Political advocacy / influence for public education and the District

The Board of Education is accountable to the Ministry of Education and Child Care (the “Ministry”) within the Province of British Columbia.



Alignment with Strategic Plan

The multi-year financial plan is the beginning of a long-term process to align multiple-year resource allocation to the development and implementation of multiple-year strategic objectives to improve educational outcomes for students and to meet operational needs. The District is committed to continuing to improve results for all children, while focusing on those who are currently the least successful in our system.

The District is guided by its [2020-2028 Strategic Plan](#).

The three main goals of the Strategic Plan are:

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

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

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

The [Enhancing Student Learning Report](#) reflects the District's Strategic Plan and a deep commitment to continuous improvement for all children with a focus on equity of learning outcomes for Indigenous learners, children and youth in care, and students with disabilities or diverse abilities.

Alignment Strategies

Funding has been purposefully allocated to align with strategic priorities, including targeted investments in early literacy initiatives, as well as additional resources and staffing to support priority schools and learners. The preparation of the annual budget and multi-year financial plan help to inform how resources can be re-allocated to best support strategies that positively impact students.

Even while facing a \$4.9 million deficit during the 2025-2026 budget development process, the Board was able to allocate resources to align with priorities in the Enhancing Student Learning Report and the Strategic Plan:



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



\$200,000 to purchase student devices to help support students with IEPs/AIPs who require a device



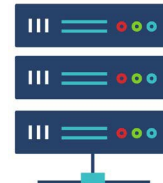
\$48,000 professional development for mental health



\$615,000 to replace educator laptops and staff PCs



\$100,000 to purchase and repair student devices



\$226,280 for network infrastructure updates



\$427,505 for Indigenous Education supports beyond targeted funding

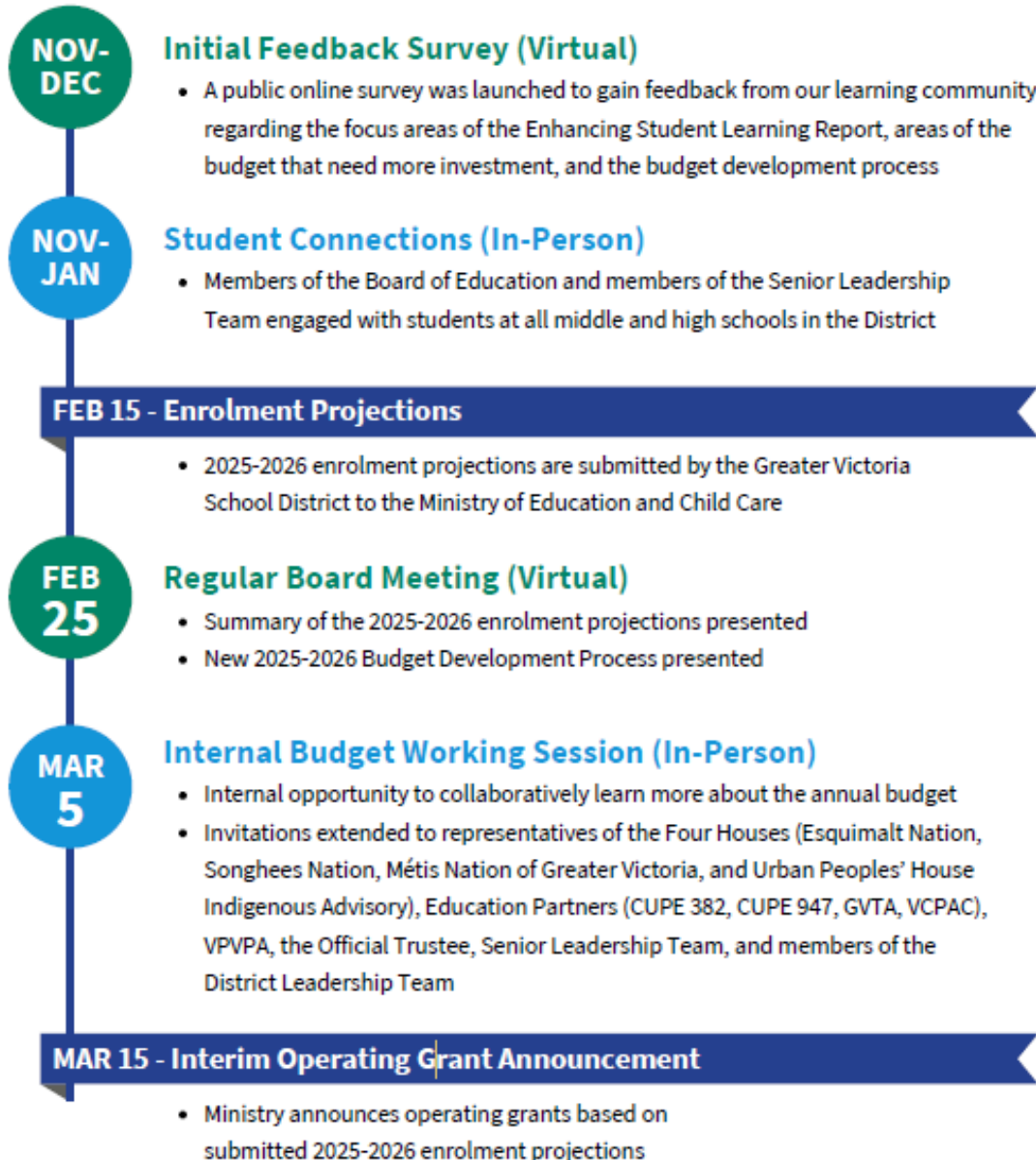


\$734,522 for direct literacy support and/or supplemental funding to 28 elementary schools

Budget Development Overview

Budget Development Process

At the February 25, 2025 Regular Board Meeting, the Official Trustee approved the 2025-2026 Budget Development Process as outlined below.



MAR
27

Parent/Guardian/Caregiver Budget Session (In-Person)

- Opportunity to collaboratively learn more about the annual budget
- Invitations extended to all parents/guardians/caregivers, the Official Trustee, and Senior Leadership Team

APR
2

Special Budget Meeting (Virtual)

- Balanced 2025-2026 Annual Budget presented
- Opportunity for the public to electronically submit:
 - Budget questions before and during the meeting
 - Feedback on the budget following the meeting

Board Meetings

For live/recorded meeting links, how to submit questions, and agenda packages, visit: www.sd61.bc.ca/board-of-education/meetings-of-the-board

APR
3

Internal Budget Working Session (Virtual)

- Internal opportunity to provide feedback on the budget as presented on April 2
- Invitations extended to representatives of the Four Houses (Esquimalt Nation, Songhees Nation, Métis Nation of Greater Victoria, and Urban Peoples' House Indigenous Advisory), Education Partners (CUPE 382, CUPE 947, GVTA, VCPAC), VPVPA, the Official Trustee, Senior Leadership Team, and members of the District Leadership Team

APR
8

Special Board Meeting (Virtual)

- Three readings of the 2025-2026 Annual Budget Bylaw

APR
11-23

Budget Development Process Feedback Survey (Virtual)

- A public online survey to gather feedback about the budget development process

As part of the 2025-2026 budget development process, the draft 2025-2028 Multi-Year Financial Plan was presented at the April 2, 2025 Special Budget Meeting. The plan was used as a starting place to initiate discussions about the 2025-2026 Annual Budget and the impact of any budget decisions on future years. It was also used to support decisions to align funding with strategic priorities and to inform how resources could be reallocated to best support strategic strategies that positively impact students.

Budget Development Timeline

The 2025-2026 Budget Development Timeline was as follows:

September	2024-2025 Budget Process Feedback
October	Board Approval of 2025-2026 Budget Development Process
November	2025-2026 Initial Budget Feedback Survey Student Connections
December	Student Connections
January	Student Connections
February	Board Approval of 2025-2026 Budget Development Process - New
March	Internal Budget Working Session Parent/Guardian/Caregiver Budget Session Ministry Operating Grant Announcement
April	Internal Budget Working Session Public Budget Meeting Board Meetings—Board Deliberation and Budget Approval Budget Development Process Feedback Request

Operating, Special Purpose and Capital Funds

The Board-approved budget is comprised of three separate funds:

OPERATING

Includes revenues and expenses related to the daily operation of the District, including school and administrative functions, facilities operations and transportation. Any surplus at year end is carried forward to future years.

SPECIAL PURPOSE

Includes restricted grants and other funding subject to a legislative or contractual restriction on its use. Revenues are recognized as expenditures are incurred. Any funds received in excess of expenditures are recorded as deferred revenue, not as surplus.

CAPITAL

Includes financial activities for tangible capital assets, including sites, buildings, furniture & equipment, vehicles, computer hardware and software funded from Ministry of Education and Child Care capital grants, local capital, operating and special purpose funds.

The multi-year financial plan focuses on the Operating Fund, including transfers to (from) other funds.

Multi-Year Financial Plan

When developing multi-year financial plans, there are various budget assumptions that must be made. Budget assumptions are made based on historical knowledge, experience and the unique circumstances surrounding each school district.

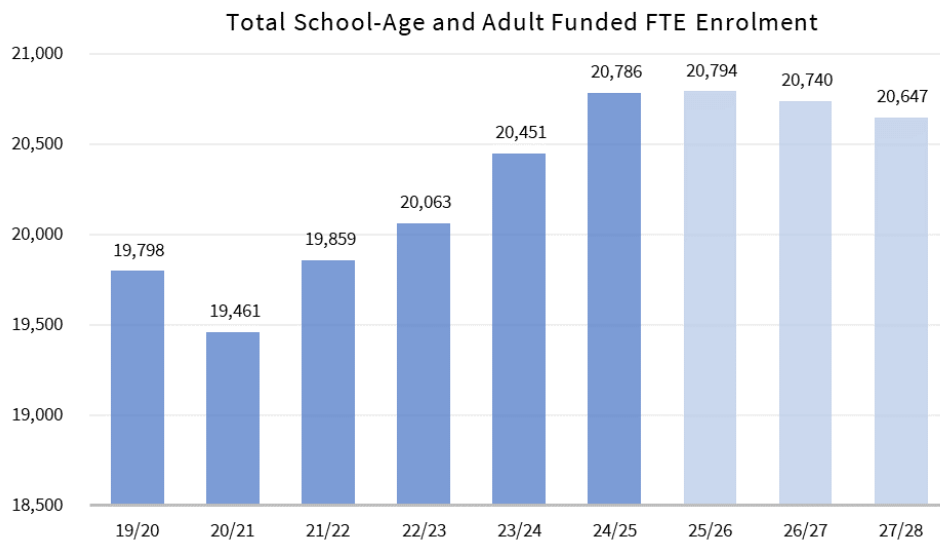
Projections become less certain further into the future due to unknown changes in Ministry funding, inflationary increases and items such as International Education revenue.

Student Enrolment

Student enrolment counts and corresponding Provincial Grants from the Ministry incorporated into the multi-year financial plan reflect the projections submitted to the Ministry in February 2025. Enrolment projections are made using estimates supported by school-specific data from Baragar Systems, an interactive enrolment projection software, and local knowledge.

Actual student enrolment is counted three times during the school year; at the end of September, February and May. Provincial Grants from the Ministry are adjusted to reflect actual enrolment.

The September, February and May enrolments count for Ministry-funded School-Age and Adult (Regular, Continuing Education, Distributed Learning and Alternative Education) are projected to be 20,786 FTE in 2025-2026. Enrolment is expected to decrease by 54 FTE in 2026-2027 and then decrease a further 93 FTE in 2027-2028.



Revenue

Ministry per pupil funding amounts have been included at the levels announced by the Ministry for 2025-2026 on March 14, 2025. For 2025-2026, the school-age basic allocation is \$9,015 per FTE. Per pupil funding amounts are not expected to increase beyond the amount required to offset negotiated wage increases.

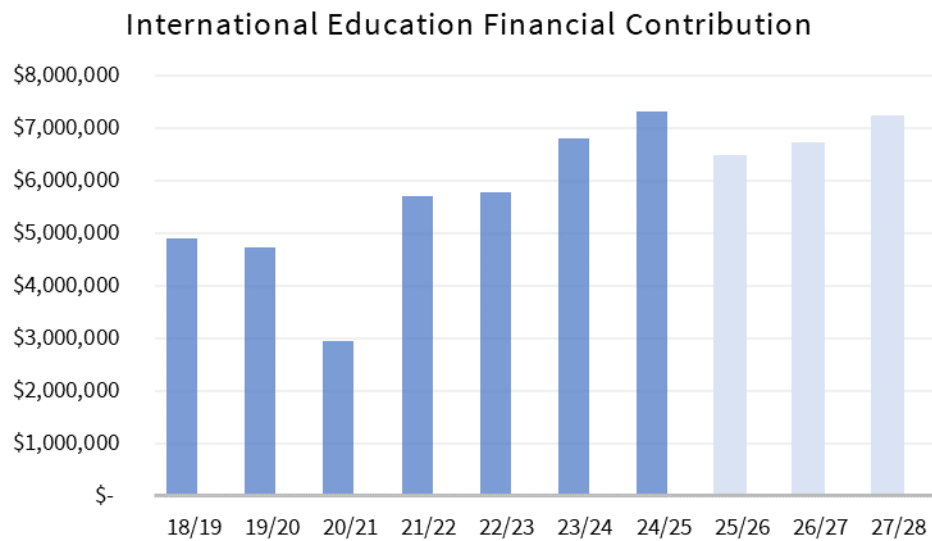
The 2024-2025 school year was the third and final year of the 2022 Shared Recovery Mandate. Therefore, funding increases beyond what was announced in March 2025 have not been included.

For the purposes of the multi-year financial plan, revenue sources including Continuing Education and Distributed Learning tuition, investment income and other revenues, have been held constant at 2025-2026 amounts.

International Education

The 2025-2026 Budget includes International Education tuition based on a projection of 840 students enrolled in the Regular program less estimated refunds for 50 students. The tuition rate used in the 2025-2026 Budget has been held constant based on the 2024-2025 tuition rate of \$17,000 per FTE. The 2026-2027 projection is based on an increase of 35 FTE from 2025-2026; no rate increase is expected for 2026-2027. The 2027-2028 projection is based on a further increase of 50 FTE from 2026-2027 and a rate increase of \$500 per FTE.

It is important to recognize that the International Education program contributes a percentage of revenue from all of its programs to support the entire District. The following graph shows the financial contribution that the International Education program has made over the past few years:



Rentals and Leases

Rentals and Leases has been reduced in 2026-2027 due to an expected vacancy of a leased property as of September 1, 2026.

Salaries and Benefits

Salaries

As the current Collective Agreements expired on June 30, 2025, no general wage increases or Labour Settlement Funding has been included in the 2025-2026 Annual Budget and beyond. However, regular step increases for teachers, principals and vice-principals, other professionals and substitutes have been included in the 2025-2026 Annual Budget.

The 2025-2026 Budget also includes some one-time reductions that have been added back into the budgets for 2026-2027 and 2027-2028.

Benefits

Benefit rates are calculated each year based on prior year costs and known rate changes. Each employee group has a flat benefit rate used for budgeting purposes. The benefit rates were calculated for the 2025-2026 Budget but have not been recalculated for the budgets in 2026-2027 and 2027-2028, as the information is not known.

The District passed a certificate of recognition (COR) audit in 2025, which will lead to a discount in WorkSafeBC premiums. An estimated savings of \$0.3 million has been factored into Instruction in 2026-2027.

Staffing

Staffing levels take various factors into consideration, including Ministry-funded and international enrolment projections and student and educational needs. Enrolment declines in future years may impact staffing in future years. It is assumed that 75% of changes in Ministry-funded enrolment revenue and 60.4% of changes in international enrolment revenues will be offset by corresponding changes in costs.

In the 2025-2026 Budget, the total staffing FTE in the Operating Fund is 2,155.420. This total does not include the staffing FTE in the Special Purpose or Capital Funds.

Services and Supplies

Inflationary increases in services and supplies are not funded by the Ministry. While the cost of services and supplies have continued to increase over time due to inflation, the services and supplies budgets have not been adjusted for inflationary increases. The services and supplies budgets in 2026-2027 and 2027-2028 have been maintained at the same amounts budgeted in 2025-2026.

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

District Administration has increased by a one-time expense of \$0.5 million in 2026-2027 to account for projected school trustee election costs in October 2026.

Capital Assets Purchased

When a capital asset is purchased in the operating fund, it is transferred from the operating fund to the capital fund in order to be capitalized and amortized over its useful life. This transfer is called an interfund transfer.

The 2025-2026 Budget includes capital asset purchases totaling \$1.6 million related to technology and network infrastructure, educator laptops, and school and department furniture and equipment.

The future requirements of the technology spending plan have been built into the budgets for 2026-2027 and 2027-2028.

Operating Surplus (Deficit)

The operating deficit in the 2025-2026 Budget was balanced by a combination of one-time and permanent reductions, as well as the appropriation of prior year restricted and unrestricted operating surplus. The appropriation of prior year restricted operating surplus was \$3.6 million.

At June 30, 2025, a further \$2.3 million has been appropriated to balance the 2026-2027 Budget.

Based on our assumptions, we are expecting operating deficits of \$3.5 million in 2026-2027 and \$5.4 million in 2027-2028.

Accumulated Operating Surplus

At the time the 2025-2026 Budget was approved, the balance in unrestricted operating surplus (contingency) was \$1.0 million. At the end of 2024-2025, there was an additional \$0.3 million of unrestricted operating surplus that could be added to the unrestricted operating surplus (contingency) bringing the balance up to \$1.3 million.

Policy 3170 Operating Surplus sets a goal for unrestricted operating surplus (contingency) at 2-4% of the prior year's operating expenses. The purpose of maintaining an unrestricted operating surplus at this level is to support effective planning that includes risk mitigation for emergencies or unexpected increases in expenses and/or decreases in anticipated revenues to continue to provide educational services and maintain regular operations without implementing one-time service cuts.

Based on Schedule 2 of the 2024-2025 Audited Financial Statements, prior year operating expenses were \$248.7 million. The minimum unrestricted operating surplus (contingency) should be \$5.0 million. With a current balance of \$1.3 million, consideration will need to be given as to how to address future operating deficits while increasing the contingency by \$3.7 million over the coming years.

Special Purpose Funds

The District has a number of Special Purpose Funds, where funding is restricted for a specific purpose. Funds that are unspent are either returned to the funding source or deferred to the following year.

The 2025-2026 Budget includes the following Special Purpose Funds:

Special Purpose Funds	Budget
Annual Facility Grant (AFG)	\$810,431
Learning Improvement Fund (LIF)	821,957
Scholarships and Bursaries	33,000
Special Education Technology	148,418
School Generated Funds	6,739,955

Special Purpose Funds	Budget
StrongStart	192,000
Ready, Set, Learn	71,050
OLEP (Federal French)	521,347
CommunityLINK	4,377,695
Classroom Enhancement Fund (CEF) – Overhead	801,257
Classroom Enhancement Fund (CEF) – Staffing	22,026,852
First Nation Student Transportation	97,154
Mental Health in Schools	48,000
Changing Results for Young Children	11,250
SEY2KT (Early Years to Kindergarten)	19,000
Early Care and Learning (ECL)	175,000
Feeding Futures School Food Program	2,277,123
Professional Learning Grant	87,960
Ledger School	538,328
Provincial Inclusion Outreach	994,523
Inclusion Outreach Literacy	286,394
Estate Trust	43,216
Total	\$41,121,910

Capital Fund

The Capital Fund includes capital expenditures for items such as land, buildings, equipment and vehicles that are funded by Ministry capital grants, Local Capital, and transfers from the Operating and Special Purpose Funds.

Through the annual five-year capital plan, the Ministry approves both major and minor capital programs.

The 2025-2026 Budget in the Capital Fund includes capital additions transferred from the Operating Fund totaling \$1.6 million and from Special Purpose Funds totaling \$0.1 million related to the following:

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

The 2025-2026 Budget in the Capital Fund also includes \$3.9 million in capital assets purchased from Local Capital. As part of the 2025-2026 budget balancing strategies, \$0.3 million in Local Capital will be used to purchase capital assets, including technology, that would otherwise have been purchased using Operating Funds. Additionally, in March 2025, the Official Trustee approved \$3.6 million in Local Capital for the District contribution to the Cedar Hill Middle School Seismic Capital Project.

Engagement Process Summary

There are various opportunities throughout the year for engagement with Rightsholders and stakeholders. We recognize that meaningful consultation is foundational to culturally responsive and equitable education systems.

The Indigenous Education Council (IEC) was established in 2024-2025 and meets 8 times per school year. They advise the District on how to allocate funds to meet Indigenous students' needs.

Most recently, we have deepened our commitment to surfacing student voice to better ensure that learners' perspectives inform decision-making and improvement planning. During the 2025-2026 budget process, Student Connections meetings were held with representatives from each of the Middle and Secondary schools.

In 2024-2025, a Partners of SD61 Table was created, which is an informal meeting structure with the Official Trustee to discuss a variety of topics with Rightsholders and stakeholders, including budget related items.

The District is continuously seeking ways to capture student, staff and parent voice. All input and data collected through engagement inform staff planning and the Board's decision making. The District strongly believes that well-informed decisions lead to effective governance.



We recognize that meaningful consultation is foundational to culturally responsive and equitable education systems.

During the 2025-2026 budget development process, the District created the following opportunities for engagement:

- Standing Committee, Regular Board, and Special Budget Board meetings
- Parent/Guardian/Caregiver Budget Session
- Internal Budget Working Sessions
- Administrators' meetings and District Leadership Team meetings
- Public budget meeting
- Student Connections
- Community mailbox
- Surveys

Conclusion

The 2025-2026 Budget was balanced with a combination of strategies, including one-time and ongoing operating fund reductions and a one-time reduction in the maximum amount of unspent 2024-2025 operating budget that schools were allowed to carry forward to 2025-2026.

With a small contingency remaining and limited sources of alternate funding available to offset future budget deficits, the District will be required to obtain a deeper understanding of how the current budget meets operational needs and aligns to the goals and strategies in the Strategic Plan, the Enhancing Student Learning Report, Operational Plans, and School Plans. Engaging in multi-year financial planning and reporting on outcomes associated with strategic resource allocation will ensure that the District is using its limited resources to improve student achievement and well-being.

2025-2028 Multi-Year Financial Plan

	Actual 2023-2024	Actual 2024-2025	Annual Budget 2025-2026	Projected Annual Budget 2026-2027	Projected Annual Budget 2027-2028
Revenues					
Provincial Grants					
Ministry of Education and Child Care	\$228,370,346	\$240,589,789	\$239,981,890	\$239,494,179	\$238,654,882
Other	285,084	243,951	249,350	249,350	249,350
Tuition	16,557,491	16,126,998	14,986,929	15,581,929	16,869,429
Other Revenue	3,216,326	3,438,344	3,233,333	3,233,333	3,233,333
Rentals and Leases	3,068,462	3,943,855	3,732,987	3,401,456	3,401,456
Investment Income	2,424,713	1,939,085	1,282,015	1,282,015	1,282,015
Total Operating Revenue	253,922,422	266,282,022	263,466,504	263,242,262	263,690,465
Expenses					
Instruction	212,943,991	223,806,006	226,997,858	227,181,495	227,367,002
District Administration	7,145,598	7,234,113	6,950,874	7,400,874	6,950,874
Operations and Maintenance	26,939,273	28,596,595	29,672,102	29,575,517	29,588,517
Transportation and Housing	1,657,977	1,848,174	1,850,916	1,850,916	1,850,916
Total Operating Expenses	248,686,839	261,484,888	265,471,750	266,008,802	265,757,309
Net Revenue (Expense)	5,235,583	4,797,134	(2,005,246)	(2,766,540)	(2,066,844)
Transfers to (from) Other Funds					
Tangible Capital Assets Purchased	(3,016,923)	(2,591,496)	(1,632,280)	(3,097,730)	(3,326,280)
Local Capital	-	(40,875)	-	-	-
Total Net Transfers	(3,016,923)	(2,632,371)	(1,632,280)	(3,097,730)	(3,326,280)
Prior Year Surplus Allocation					
Appropriation of Accumulated Operating Surplus	(2,218,660)	(2,164,763)	3,637,526	2,319,450	-
Total Prior Year Surplus Appropriation	(2,218,660)	(2,164,763)	3,637,526	2,319,450	-
Surplus (Deficit) for the Year	-	-	-	(3,544,820)	(5,393,124)

	Actual 2023-2024	Actual 2024-2025	Annual Budget 2025-2026	Projected Annual Budget 2026-2027	Projected Annual Budget 2027-2028
Accumulated Operating Surplus, Beginning of Year	6,841,658	9,060,318	11,225,081	7,587,555	5,268,105
Appropriation of Accumulated Operating Surplus	2,218,660	2,164,763	(3,637,526)	(2,319,450)	-
Accumulated Operating Surplus, End of Year	9,060,318	11,225,081	7,587,555	5,268,105	5,268,105
Breakdown of Accumulated Operating Surplus, End of Year					
Restricted Operating Surplus	8,060,318	9,975,081	6,337,555	4,018,105	4,018,105
Unrestricted Operating Surplus – Contingency	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000
Accumulated Operating Surplus, End of Year	\$9,060,318	\$11,225,081	\$7,587,555	\$5,268,105	\$5,268,105

556 Boleskine Road
Victoria, BC V8Z 1E8

www.sd61.bc.ca



Office of the Secretary-Treasurer

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

Katrina Stride – Secretary-Treasurer

TO: Audit Sub-Committee

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 11, 2025

RE: **Schedules as Required by the Financial Information Act
for the Period July 1, 2024 to June 30, 2025**

In accordance with the *Financial Information Act* (the “Act”), each school district is required to prepare a Statement of Financial Information (SOFI) for each fiscal year within six months of the end of the fiscal year. The *Act*, together with the related regulation and directive, prescribes the information that is required to be included in the statement.

The required schedules have been completed for the year ended June 30, 2025:

- i. Management Report
- ii. Schedule of Debts (nil report)
- iii. Schedule of Guarantee and Indemnity Agreements (nil report)
- iv. Schedule of Remuneration and Expenses
- v. Statement of Severance Agreements
- vi. Schedule of Payments for the Provision of Goods and Services
- vii. Comparison of Scheduled Payments to the Audited Financial Statement Expenditures
- viii. School District Audited Financial Statements

The Schedule of Remuneration and Expenses individually lists employees with remuneration exceeding \$75,000. Section 6 of the Financial Information Regulation defines remuneration to include any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the District to an employee, or on behalf of an employee, whether or not such remuneration is reported under the Income Tax Act (Canada). Remuneration does not include anything payable under a severance agreement.

Taxable benefits include the employer-paid portion of certain employee benefits defined by the Canada Revenue Agency, such as group life insurance premiums.

Section 6 of the Financial Information Regulation defines expenses to include travel expenses, business meetings, memberships, tuition, relocation, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee. Expenses are not limited to those generally perceived as perquisites, or bestowing personal benefit, and may include expenditures required for employees to perform their job functions. Expenses exclude benefits of a general nature

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

applicable to all employees pursuant to an agreement, such as medical, dental, counselling, insurance and similar plans.

The Schedule of Payments for the Provision of Goods and Services lists payments made to third parties for the supply of goods and services to the School District in excess of \$25,000.

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approves the schedules as required by the Financial Information Act for the period July 1, 2024 to June 30, 2025; AND FURTHER that the approved schedules be posted to the District website.



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

Schedules as required by

The Financial Information Act

For the period July 01, 2024 to June 30, 2025

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)	TELEPHONE NUMBER	
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	

DECLARATION AND SIGNATURES

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

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
FISCAL YEAR ENDED JUNE 30, 2025

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian Generally Accepted Accounting Principles for not-for-profit organizations, and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all of the other schedules of financial information and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

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

Deb Whitten
Superintendent of Schools
September 15, 2025

Katrina Stride
Secretary-Treasurer
September 15, 2025

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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, 2025**

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, 2025**

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

ELECTED AND APPOINTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
BAILLAUT, NATALIE	TRUSTEE	\$16,210.51	\$20.87
BELL, SHERRI	OFFICIAL TRUSTEE	\$95,625.00	\$4,107.87
CARMICHAEL, ANGELA	TRUSTEE	\$16,210.51	\$0.00
DAVID, MAVIS	TRUSTEE	\$16,210.51	\$20.87
DUNCAN, NICOLE	TRUSTEE, CHAIR	\$17,960.51	\$394.11
GAGNON, DEREK	TRUSTEE	\$16,210.51	\$20.87
KWAN, KARIN	TRUSTEE, VICE CHAIR	\$17,085.51	\$1,624.11
MAHBOBI, EMILY	TRUSTEE	\$16,210.51	\$20.87
MCNALLY, DIANE	TRUSTEE	\$16,210.51	\$20.87
PAYNTER, ROB	TRUSTEE	\$16,210.51	\$20.87
TOTAL, ELECTED AND APPOINTED OFFICIALS		\$244,144.59	\$6,251.31

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

NAME	POSITION	REMUNERATION	EXPENSES
ABBOTT, ANDREW	TEACHER	\$84,996.50	\$0.00
ABRA, MEAGHAN	TEACHER	\$83,256.01	\$0.00
ABRAMI, JESSICA	TEACHER	\$98,645.12	\$0.00
ADAMS, BARBARA	TEACHER	\$78,351.28	\$0.00
ADAMS, DANA	TEACHER	\$112,127.29	\$0.00
ADAMS, JARED	VICE-PRINCIPAL	\$140,757.54	\$1,189.26
ADAMS, MIKE	TEACHER	\$114,051.75	\$0.00
ADAMS, TANYA	TEACHER	\$102,087.71	\$0.00
ADAMSCHEK, DARLENE	TEACHER	\$102,066.37	\$0.00
ADAMSON, JENNIFER	VICE-PRINCIPAL	\$126,821.17	\$742.34
AERTS, THOMAS	ASSOCIATE SUPERINTENDENT	\$203,781.14	\$10,904.20
AHARA, LINDA	MANAGER, BUILDING OPERATIONS	\$116,460.71	\$195.28
AHENDA, MARK ODHIAMBO	TEACHER	\$84,236.80	\$34.00
AIKEN, PAISLEY	TEACHER	\$80,600.97	\$0.00
ALBACH, ASHLEIGH	TEACHER	\$114,087.51	\$0.00
ALBISTON, CAROLINE	TEACHER	\$109,523.52	\$0.00
ALEXANDER, BONNIE	TEACHER	\$98,557.93	\$2,434.51
ALEXANDER, JEANETTE	ALLIED SPECIALIST	\$112,239.04	\$1,075.00
ALEXANDER, SCOTT	TEACHER	\$113,822.85	\$277.92
ALEXANDER, SHARI	TEACHER	\$102,072.28	\$0.00
ALLABY, CAELA	TEACHER	\$110,960.19	\$0.00
ALLEN, RYAN	TEACHER	\$104,009.85	\$161.28
ALLEN, STEVE PHILLIP	PLUMBER WITH 'A' TICKET	\$90,473.96	\$125.00
ALLISON, KAEHLEN	TEACHER	\$103,657.28	\$0.00
ALLOWAY, ESTHER	TEACHER	\$102,088.11	\$0.00
ALLSOPP, JONATHON	TEACHER	\$101,622.96	\$0.00
ALPERT, SARAH	TEACHER	\$83,126.11	\$0.00
ALVAREZ, LOUISE	TEACHER	\$101,564.10	\$0.00
ALVERNAZ, CIDALIA	TEACHER	\$109,542.12	\$88.95
AMMON, ROBERT	TEACHER	\$112,241.02	\$0.00
ANDERSON, ALLEN	TEACHER	\$92,056.87	\$0.00
ANDERSON, BRIAN	TEACHER	\$95,211.99	\$75.00
ANDERSON, DANIELLE	TEACHER	\$105,516.00	\$0.00
ANDERSON, KELSEY	TEACHER	\$111,692.71	\$0.00
ANDERSON, MARCIA	TEACHER	\$97,164.87	\$0.00
ANDERSON, RUSSELL	TEACHER	\$111,664.75	\$0.00
ANDRES, KRISTINA	TEACHER	\$100,946.11	\$9.25
ANDREWS, ANASTASIA	TEACHER	\$112,221.95	\$29.58
ANDREWS, KENNETH	PRINCIPAL	\$161,858.26	\$1,851.06
ANTL-SHRIEVES, ERIKA	TEACHER	\$101,370.12	\$0.00
ARCHAMBAULT, SYLVIE	TEACHER	\$82,212.62	\$0.00
ARGUE, ALEXANDER	TEACHER	\$98,167.18	\$3,865.18
ARIS, BRANDON	TEACHER	\$113,522.09	\$300.00
ARNOTT, DAN	TEACHER	\$102,173.65	\$0.00
ASHURST, DAVID	TEACHER	\$112,127.29	\$98.00
ASKEW, COURTNEY	HUMAN RESOURCE ADVISOR	\$107,936.26	\$128.17
ASTON, JENNIFER	ALLIED SPECIALIST	\$92,081.66	\$878.30
ATCHISON, DEBORA	TEACHER	\$101,472.46	\$0.00
ATHERTON, KYMBERLY	TEACHER	\$97,189.39	\$0.00
ATKINSON, PETER	TEACHER	\$102,161.79	\$0.00
ATTERBURY, JOHN	TEACHER	\$103,786.46	\$174.40
AU, TIFFANY	TEACHER	\$86,951.06	\$0.00
AUGER, DAVID	DRYWALL FINISHER	\$79,564.39	\$43.05
AUNE, COURTNEY	TEACHER	\$106,711.09	\$0.00
AWAI, DOUGLAS	TEACHER	\$104,275.41	\$0.00
AYLWARD, TRAVIS	TEACHER	\$113,840.38	\$0.00
AYNSLEY, OLIVIA	TEACHER	\$109,221.89	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
AZZONI, CELESTINA	TEACHER	\$109,500.93	\$0.00
BADDELEY, GILLIAN	TEACHER	\$102,087.99	\$0.00
BAILEY, ANDREW	SERVER ADMINISTRATOR	\$78,826.81	\$13.58
BAILEY, DANA	TEACHER	\$112,238.97	\$0.00
BAKER, DARRYL	MECHANICAL FOREPERSON	\$88,394.45	\$48.05
BAKER, GARY	TEACHER	\$114,467.60	\$1,435.58
BAKER, KATE	TEACHER	\$102,214.33	\$0.00
BALABUCH, ALLISON	TEACHER	\$89,569.59	\$0.00
BALDWIN, CAROLINE	TEACHER	\$112,194.15	\$0.00
BALL, CHRISTOPHER	TEACHER	\$111,790.52	\$976.84
BALLARD, CORRIE	TEACHER	\$109,517.71	\$0.00
BANERA, ASHLEY	TEACHER	\$109,690.59	\$0.00
BARBER, DANA	TEACHER	\$82,708.70	\$0.00
BARBER, JENNIFER	TEACHER	\$112,224.95	\$2,251.86
BARKS, JOSHUA	ACTING DISTRICT PRINCIPAL, INFORMATION TECHNOLOGY	\$155,039.23	\$4,348.64
BARMBY, GREGORY	TEACHER	\$108,556.30	\$207.30
BARRY, CHAVON	TEACHER	\$90,186.81	\$0.00
BARTLETT, JENNIFER	VICE-PRINCIPAL	\$145,426.11	\$669.04
BARWIN, ALAN	TEACHER	\$114,031.29	\$0.00
BARWIN, LAURA	TEACHER	\$95,026.78	\$0.00
BATES-SMITH, MARNI	TEACHER	\$87,909.72	\$0.00
BAULNE, ROBERT	CARPENTER FOREPERSON	\$78,932.47	\$43.05
BAUR, TIFFANY	TEACHER	\$100,114.70	\$134.47
BEATTIE, JORDANA	VICE-PRINCIPAL	\$135,257.91	\$1,311.65
BEATTY, RACHELLE	TEACHER	\$109,276.49	\$0.00
BECKNER, PAULINE	TEACHER	\$107,833.31	\$0.00
BEDARD, KIMBERLEY	TEACHER	\$101,892.56	\$0.00
BEIERMEISTER, HEATHER	TEACHER	\$110,754.06	\$133.64
BEISCHER, ANDREW	TEACHER	\$86,155.02	\$0.00
BELANGER, ELIZABETH	TEACHER	\$112,239.03	\$0.00
BELANGER, SOPHIE	TEACHER	\$98,454.84	\$0.00
BELL, HELEN	ALLIED SPECIALIST	\$84,600.03	\$1,367.11
BELL, MAI	TEACHER	\$111,535.74	\$0.00
BELL, MARIE	TEACHER	\$109,568.31	\$0.00
BELVEDERE, KYLA	TEACHER	\$112,249.81	\$0.00
BENDER, SUSANNA	TEACHER	\$112,127.45	\$0.00
BENNETT, WILLO	TEACHER	\$102,181.85	\$0.00
BENTHAM, CAMELLIA	TEACHER	\$111,744.58	\$1,008.14
BIDNEY, BRUCE	PRINCIPAL	\$165,779.52	\$128.22
BIGAM, ABIGAIL	TEACHER	\$112,110.14	\$0.00
BILLINGS, DANIELLE	TEACHER	\$109,609.78	\$0.00
BINSTEAD, YRA	TEACHER	\$90,700.75	\$0.00
BIRD, MAGGIE	TEACHER	\$104,916.58	\$0.00
BIRKBECK, SHAWN	CARPENTER	\$77,100.06	\$43.05
BIRKETT, AMY	TEACHER	\$94,651.50	\$0.00
BISSET, LAUREN	TEACHER	\$77,424.86	\$0.00
BJORK, AMANDA	TEACHER	\$103,109.77	\$30.59
BJORNSON, DANA	TEACHER	\$100,287.65	\$0.00
BLACK, CERI	TEACHER	\$110,860.47	\$0.00
BLACK, GABRIEL	TEACHER	\$103,024.61	\$45.70
BLAZKOW, BREENA	TEACHER	\$111,521.03	\$0.00
BLECIC, KEVIN	ACTING DISTRICT VICE-PRINCIPAL, PATHWAYS & PARTNERSHIPS	\$140,686.58	\$4,465.53
BOLDT, COLIN	TEACHER	\$109,599.70	\$34.00
BOLTON, SARAH DANIELLE	TEACHER	\$97,092.74	\$0.00
BOND, ANDREW	TEACHER	\$109,500.82	\$0.00
BONIFACE, MEGAN	VICE-PRINCIPAL	\$133,577.62	\$695.19
BONSOR KURKI, SARAH	TEACHER	\$100,359.04	\$0.00
BOORMAN, COLIN	TEACHER	\$94,728.11	\$30.00
BOTTINEAU, MONIQUE	TEACHER	\$109,500.85	\$38.46
BOUCHER, JOHANNE	TEACHER	\$92,043.63	\$0.00
BOUDREAU, SUSAN	TEACHER	\$83,848.16	\$0.00
BOULDING, SHAWN	PRINCIPAL	\$165,779.53	\$1,380.74
BOULTON, ANGUS	ELECTRICIAN	\$81,175.19	\$43.05
BOULTON, MATTHEW	TEACHER	\$95,285.97	\$0.00
BOUTHILLIER, SHELBY	TEACHER	\$79,420.13	\$0.00
BOWDEN, ROBYN	CONTRACT EMPLOYEE, HUMAN RESOURCES	\$97,569.25	\$20.00
BOWEN, ALEXANDER	TEACHER	\$109,517.52	\$0.00
BOWYER-SMYTH, SHARON	TEACHER	\$112,875.85	\$0.00
BRACH RICHEY, LAUREL	TEACHER	\$93,235.81	\$6.19
BRADBURY, CHARLENE	ALLIED SPECIALIST	\$89,810.17	\$1,156.21
BRADLEY, BRIAN	TEACHER	\$103,878.01	\$0.00
BRADSHAW, TIM	TEACHER	\$102,163.87	\$37.80

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

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

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

NAME	POSITION	REMUNERATION	EXPENSES
BRAID-SKOLSKI, HILARY	PRINCIPAL	\$151,581.06	\$755.50
BRAIDWOOD, DANIEL	TEACHER	\$103,783.24	\$0.00
BRAIN, TANI	TEACHER	\$112,205.31	\$0.00
BRATZER, COLLEEN	TEACHER	\$101,774.09	\$0.00
BRAUN, GILLIAN	PRINCIPAL	\$161,564.86	\$1,110.49
BREMAUD, FREDERIC	TEACHER	\$112,233.69	\$0.00
BRERETON, KRISTINA	TEACHER	\$109,626.44	\$6.19
BRETHERTON, SARAH	TEACHER	\$109,609.79	\$0.00
BRIGIDEAR, KARIAN	VICE-PRINCIPAL	\$138,036.05	\$135.81
BRILLING, KIMARA	TEACHER	\$93,480.35	\$0.00
BRISBANE, LISA	TEACHER	\$101,042.88	\$0.00
BROOCKE, STEPHANIE	TEACHER	\$101,357.44	\$134.47
BROOKE, HOLLY	TEACHER	\$98,207.51	\$0.00
BROOKES, KIERSTEN	TEACHER	\$112,127.30	\$0.00
BROUSSEAU, MICHAEL	ROOFER	\$75,137.67	\$43.05
BROWN, HEATHER	PRINCIPAL	\$156,384.82	\$2,062.36
BROWN, RHIANNA	TEACHER	\$112,110.19	\$0.00
BROWNING, HANNAH	TEACHER	\$80,102.60	\$0.00
BROWNRIDGE, NANCY	SENIOR STUDENT SYSTEMS DATA ANALYST	\$77,922.66	\$63.70
BROWNRIDGE, TOBAN	TEACHER	\$102,361.94	\$0.00
BRYAN, GARY	TEACHER	\$109,517.64	\$52.90
BRYAN, KAITLYN	TEACHER	\$95,462.48	\$0.00
BRYAN, TRIENA	TEACHER	\$89,579.01	\$0.00
BRYANT, JOEL	ELECTRONICS TECHNICIAN 2	\$79,548.60	\$168.05
BUCHAN, JAMES	TEACHER	\$108,534.89	\$16.50
BUCHANAN, TODD	TEACHER	\$112,126.30	\$37.80
BUCHMANN, NATALIE	TEACHER	\$92,813.67	\$30.00
BUCKHAM, TANYA	TEACHER	\$88,862.44	\$0.00
BUCKINGHAM, ELISHA	TEACHER	\$102,188.92	\$0.00
BUCKINGHAM, TRENT	TEACHER	\$112,238.99	\$6.19
BUCKLER, SARAH	TEACHER	\$97,647.72	\$180.00
BUDDA, GERALD	TEACHER	\$84,220.07	\$40.00
BUKOWSKI, DESIREE	TEACHER	\$92,810.21	\$30.00
BULLARD, TIMON	TEACHER	\$112,110.14	\$0.00
BULLOCK, SOPHIA	TEACHER	\$77,492.66	\$0.00
BUNDON, JESSE	TEACHER	\$112,239.22	\$0.00
BURGERS, SIMON	PRINCIPAL	\$157,351.96	\$0.00
BURKE, JENNIFER	GROUND'S SUB-FOREPERSON SOFTSCAPE	\$80,459.86	\$215.24
BURLESON, WENDY	TEACHER	\$112,211.27	\$0.00
BURREN, JAMES	TEACHER	\$100,425.52	\$0.00
BUSBY, MAURA	TEACHER	\$112,222.04	\$0.00
BUSCH, KEVIN	TEACHER	\$102,087.80	\$0.00
BUSH, IAN	TEACHER	\$109,517.97	\$9.26
BUSHBY, REBECCA	TEACHER	\$78,088.10	\$0.00
BUSHELL, ELLY	TEACHER	\$111,089.35	\$0.00
BUTCHER, DOMINIC	TEACHER	\$110,386.58	\$296.29
BYER, PATRICIA	TEACHER	\$102,189.13	\$0.00
BYRNE, VENDELA	TEACHER	\$76,690.77	\$0.00
CAIN, NATALIE	TEACHER	\$81,217.13	\$41.18
CAIN, SHADRICK	TEACHER	\$114,125.53	\$0.00
CAIRNS, STUART	TEACHER	\$93,720.24	\$0.00
CALDER, CLAIRE	TEACHER	\$102,087.96	\$0.00
CALESTAGNE-MORELLI, ALISON	TEACHER	\$112,239.02	\$9.65
CAMERON, CARRIE	TEACHER	\$106,653.11	\$0.00
CAMERON, JULIANNE	TEACHER	\$112,127.34	\$0.00
CAMPBELL, CHERYL DIANE	TEACHER	\$100,602.77	\$52.90
CAMPBELL, COURTNEY	TEACHER	\$130,973.34	\$0.00
CAMPBELL, GRAHAM	TEACHER	\$112,110.13	\$0.00
CAMPBELL, JESSICA	TEACHER	\$112,242.61	\$0.00
CAMPBELL, LAURIE	TEACHER	\$112,127.08	\$0.00
CAMPBELL, LUKE	TEACHER	\$78,391.11	\$0.00
CAMPBELL, PAMELA	TEACHER	\$100,337.53	\$0.00
CAMPBELL, SCOTT	TEACHER	\$113,954.80	\$0.00
CAPELLI, GIULIA	TEACHER	\$109,599.66	\$0.00
CAPPUS, STACY	TEACHER	\$85,683.53	\$0.00
CARGNELLI, KATRINA	TEACHER	\$78,359.11	\$41.18
CARLSON, AMANDA	TEACHER	\$87,748.10	\$0.00
CARLSON, BRADLEY	TEACHER	\$102,188.92	\$0.00
CARLSON, CYTHERA	COORDINATOR, PROGRAMS INTERNATIONAL EDUCATION	\$93,550.26	\$12,457.66
CARMICHAEL, ALLAN	TEACHER	\$113,050.82	\$0.00
CARRADINE, BRENNNA	TEACHER	\$88,272.99	\$0.00
CARSON, JARED	TEACHER	\$81,923.00	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
CARSON, JEFFREY	TEACHER	\$102,189.97	\$0.00
CARTER, LEESA	TEACHER	\$103,381.27	\$9.26
CASTELLANOS, NICOLE	TEACHER	\$112,110.12	\$0.00
CATHCART, JOCELYN	TEACHER	\$89,154.12	\$0.00
CECH, GINA	TEACHER	\$96,458.07	\$0.00
CELLI, FRANCO	TEACHER	\$90,524.54	\$134.47
CHALUPNIK, PETRA-ANN	TEACHER	\$112,221.95	\$0.00
CHAN, AMANDA	VICE-PRINCIPAL	\$145,426.15	\$2,673.53
CHAN, ATHENA	TEACHER	\$99,504.56	\$0.00
CHANT, JULIA	TEACHER	\$101,345.16	\$0.00
CHAPCO, STEPHEN	TEACHER	\$85,481.09	\$0.00
CHASE, CHRISTINA	VICE-PRINCIPAL	\$77,588.23	\$669.04
CHASE, GINA	TEACHER	\$99,567.51	\$0.00
CHELL, LARA	TEACHER	\$92,066.45	\$0.00
CHENG, MELISSA	TEACHER	\$90,652.07	\$0.00
CHERRY, JOHANN	TEACHER	\$109,649.40	\$1,850.56
CHESTER, WREN	TEACHER	\$95,444.22	\$0.00
CHEWPOY, MICHAEL	TEACHER	\$102,173.69	\$0.00
CHEYNE, SHAWNNA	TEACHER	\$79,406.69	\$0.00
CHILD, JANICE	TEACHER	\$109,517.55	\$0.00
CHONG, COLLEEN	TEACHER	\$106,451.85	\$0.00
CHOW, ELIZABETH	TEACHER	\$80,653.95	\$0.00
CHRETIEN, DIANNE	VICE-PRINCIPAL	\$122,508.49	\$656.49
CHRISTENSEN, SUSANNE	TEACHER	\$87,703.15	\$6,379.33
CHRISTIAENS, CARLY	TEACHER	\$75,577.64	\$28.60
CHRISTIE, MATTHEW	TEACHER	\$109,033.56	\$134.47
CHRISTOFF, DINA	TEACHER	\$112,294.76	\$0.00
CHRISTOFF, PATRICK	TEACHER	\$112,127.21	\$34.00
CHRISTOFF, SOPHIA	TEACHER	\$112,266.87	\$0.00
CHRISTY, NORAH-DAWN	TEACHER	\$117,138.47	\$0.00
CICCONE, TERESA	TEACHER	\$112,127.36	\$1,179.01
CIMON, MIMI	TEACHER	\$112,110.14	\$0.00
CLAGUE, SHANDI	MANAGER, HOMESTAY INTERNATIONAL EDUCATION	\$100,053.35	\$2,933.58
CLANCY, FIDELMA	TEACHER	\$111,636.88	\$0.00
CLARK, ALAN	TEACHER	\$112,238.78	\$0.00
CLARK, ALICIA	TEACHER	\$91,926.74	\$0.00
CLARK, CAROLINE	TEACHER	\$94,732.07	\$0.00
CLARK, KEVIN	TEACHER	\$84,196.76	\$0.00
CLARK, ROBERT	MANAGER, HEALTH & SAFETY	\$127,394.53	\$1,457.23
CLARK, SARA	TEACHER	\$76,515.49	\$0.00
CLARKE, CHRISTOPHER	TEACHER	\$103,137.15	\$0.00
CLARKE, COURTNEY	TEACHER	\$113,720.26	\$0.00
CLAUSEN, AMY	TEACHER	\$92,526.75	\$41.18
CLEMENS, GORDON	TEACHER	\$109,626.36	\$0.00
CLEMENT, KERRIN	TEACHER	\$80,650.36	\$0.00
CLIFFORD, GEOFFREY	TEACHER	\$96,338.05	\$0.00
CLIFFORD, KAITLYN	TEACHER	\$99,645.92	\$0.00
CLIFFORD, LEAH	TEACHER	\$102,173.97	\$134.47
COLBORNE, JAMES	PAINTER	\$76,754.77	\$319.07
COLE, AIDAN	TEACHER	\$86,399.39	\$0.00
COLEMAN, DANIELLE	TEACHER	\$111,104.21	\$0.00
COLEMAN, DEANNA	TEACHER	\$89,591.30	\$0.00
COLLEY, SHANNON	TEACHER	\$109,155.15	\$0.00
COLLIE, LAURA	TEACHER	\$112,249.80	\$0.00
COLLINS, AMY	TEACHER	\$111,421.67	\$34.00
COMER, DARREN	TEACHER	\$95,842.32	\$0.00
COMPANION, DARREN	TEACHER	\$81,698.28	\$0.00
CONDIE, RICHEL	TEACHER	\$109,517.62	\$52.81
CONKIN, SARA	TEACHER	\$97,466.97	\$0.00
CONROD, TODD	ELECTRICIAN	\$81,521.29	\$376.95
COONS, BRETON	TEACHER	\$111,675.39	\$0.00
COPP, ANNA	TEACHER	\$102,087.54	\$0.00
COPP, AUBREY	ALLIED SPECIALIST	\$89,142.86	\$1,266.57
CORMIER, JASON	TEACHER	\$103,635.54	\$0.00
CORONICA, LONDON	TEACHER	\$86,097.52	\$0.00
COTTIER, SUSAN	TEACHER	\$112,152.36	\$0.00
COULTER, KERRI	TEACHER	\$112,280.16	\$0.00
COUTTS, ANGELA	TEACHER	\$111,043.61	\$528.75
COUTURE, MICHELLE	TEACHER	\$112,238.81	\$0.00
COX, JENNIFER	VICE-PRINCIPAL	\$138,036.03	\$1,547.44
CRAIGIE, REBECCA	TEACHER	\$97,450.27	\$21.60
CRAWFORD, ROBERT	TEACHER	\$103,575.92	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

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

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

NAME	POSITION	REMUNERATION	EXPENSES
CREIGHTON, KAYLA	TEACHER	\$109,676.87	\$0.00
CRISP, SARAH	TEACHER	\$102,079.08	\$0.00
CRISTANTE, KOLETTE	TEACHER	\$112,133.23	\$5,548.63
CRISTANTE, LINDSAY	TEACHER	\$100,644.47	\$21.91
CRISTINI, ROBYN	TEACHER	\$111,093.61	\$0.00
CRLJENKOVIC, CHRISTINA	TEACHER	\$103,906.74	\$15.00
CROTEAU, MICHAEL	GROUPS SUB-FOREPERSON SOFTSCAPE	\$82,739.71	\$71.05
CRUICKSHANK, SEAN	ELECTRICIAN	\$82,464.77	\$43.05
CRUST, LYNN	TEACHER	\$109,517.77	\$0.00
CRYSTAL, TRACEY	TEACHER	\$112,239.04	\$0.00
CULLEN, AUDRA	TEACHER	\$108,956.49	\$0.00
CUMMINS, JULISA	TEACHER	\$91,685.18	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$113,953.36	\$0.00
CZAR, JACQUELINE	TEACHER	\$109,091.84	\$0.00
DA SILVA ANTUNES, MEGAN	TEACHER	\$77,837.42	\$409.55
DAGG, JODI	TEACHER	\$112,211.28	\$0.00
DAHL, CHRIS	TEACHER	\$98,860.21	\$0.00
DAILYDE, PAUL	TEACHER	\$91,851.74	\$0.00
DALLA RIVA, MELANIE	TEACHER	\$89,461.99	\$0.00
DALLA RIVA, NICHOLAS	TEACHER	\$99,230.76	\$0.00
DANIELLS, PATRICIA	TEACHER	\$123,510.28	\$9.25
DANIELS, JESSE	PAINTER	\$78,415.96	\$296.09
DANN, GABRIELLE	TEACHER	\$108,956.44	\$0.00
DANN, KATHLEEN	VICE-PRINCIPAL	\$122,319.20	\$623.04
DARLING, MICHELLE	TEACHER	\$95,497.90	\$35.70
DAUM, AMANDA	TEACHER	\$100,637.02	\$625.00
DAVIDOV, LATCHEZAR	TEACHER	\$103,202.19	\$0.00
DAVIDSON, DAVID	ALLIED SPECIALIST	\$112,239.14	\$28.00
DAVIDSON, GILLIAN	TEACHER	\$110,926.61	\$34.00
DAVIS, DOUGLAS	TEACHER	\$112,132.90	\$0.00
DAVIS, JADEEN	TEACHER	\$85,180.06	\$0.00
DAVIS, JEFFREY	DIRECTOR, INTERNATIONAL EDUCATION	\$176,438.39	\$61,370.50
DAVIS, LESLIE	TEACHER	\$107,826.73	\$905.17
DAVIS, NADINE	TEACHER	\$83,801.67	\$0.00
DAY, SPENCER	TEACHER	\$93,220.28	\$0.00
DE FRIAS RUTLEY, TANYA	TEACHER	\$98,880.83	\$0.00
DE MEDEIROS, ALEXANDER	TEACHER	\$112,211.24	\$0.00
DE VRIES, STEVEN	TEACHER	\$111,415.92	\$34.00
DEAN, JUSTIN	TEACHER	\$102,173.66	\$123.06
DEEGAN, LISA	TEACHER	\$109,632.24	\$0.00
DELHOMME, DIMITRI	TEACHER	\$91,520.60	\$0.00
DENHOLM, ISAAC	NETWORK SYSTEMS COORDINATOR	\$90,082.71	\$43.05
DENNISON, KATHERINE	TEACHER	\$86,825.72	\$0.00
DERRICK, ALLISON	TEACHER	\$91,607.74	\$53.47
D'ESTERRE, MICHAEL	TEACHER	\$93,461.07	\$140.00
DHALIWAL, NIVTEJ	TEACHER	\$112,239.07	\$106.19
DHILLON, SHANNON	TEACHER	\$112,195.03	\$0.00
DI BIASE, JEANETTE	TEACHER	\$110,058.65	\$50.00
DI CICCIO, JOHN	TEACHER	\$102,072.28	\$0.00
DI MENNA, NICOLE	TEACHER	\$92,464.79	\$0.00
DICKSON, CHRIS	TEACHER	\$111,278.84	\$525.44
DIFELICE, LINDA	TEACHER	\$109,920.43	\$0.00
DIGESIO, CANDICE	TEACHER	\$107,832.78	\$0.00
DILASSER, LOUISE	TEACHER	\$102,188.99	\$0.00
DIVOKY, PILAR	SENIOR MANAGER, MARKETING INTERNATIONAL EDUCATION	\$125,402.51	\$40,199.07
DIXON, MICHELLE	TEACHER	\$109,517.45	\$0.00
DODDS, KELLY	TEACHER	\$103,597.24	\$0.00
DONALD, CLAUDIA	TEACHER	\$87,888.10	\$0.00
DONLEVY, LEAH	TEACHER	\$84,397.73	\$0.00
DORAIS, AMELIA	TEACHER	\$87,405.77	\$0.00
DORION, CHARLOTTE	TEACHER	\$112,126.36	\$0.00
DORION, KIRK	TEACHER	\$97,295.09	\$6.19
DORMAN, COURTNEY	ALLIED SPECIALIST	\$83,345.95	\$1,593.96
DOWNNEY, SHANNAN	TEACHER	\$88,856.75	\$0.00
DOYLE, DWAYNE	PRINCIPAL	\$157,492.97	\$833.28
DRESLER, RANDIE	TEACHER	\$102,233.60	\$0.00
DROUIN, BREANNE	ACTING VICE-PRINCIPAL	\$105,936.46	\$25.00
DUDDRIDGE, MATTINGLY	TEACHER	\$75,544.38	\$52.90
DUERDEN, DANIEL	TEACHER	\$93,378.72	\$0.00
DUGGAN, CLARKE	TEACHER	\$109,033.57	\$0.00
DUNCAN, PAULA	TEACHER	\$91,153.62	\$41.18
DUNHAM, RACHEL	TEACHER	\$77,358.95	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
DUNN, SHANNON	TEACHER	\$94,653.30	\$0.00
DUNSTAN, DUANE	TEACHER	\$112,239.44	\$0.00
DURRANCE, DEBBIE	TEACHER	\$112,126.87	\$0.00
DUYNDAM, JEFFREY	PRINCIPAL	\$157,870.37	\$1,436.28
DUYNDAM, JESSA	TEACHER	\$112,266.82	\$0.00
DWYER, MITCHELL	TEACHER	\$90,764.58	\$90.72
DYCK, HEIDI	TEACHER	\$112,127.30	\$0.00
DZBIK, MALGORZATA	TEACHER	\$93,713.74	\$0.00
EBRAHIM, SHAMEEM	TEACHER	\$103,794.81	\$0.00
EBY, CAROL	TEACHER	\$101,833.63	\$12.99
EDGLEY, LEAH	TEACHER	\$108,956.41	\$0.00
EGGERT, PETRA	PRINCIPAL	\$158,591.49	\$0.00
EHRKAMP, ALIZA	TEACHER	\$109,651.72	\$0.00
ELFORD, SARAH	VICE-PRINCIPAL	\$138,772.65	\$2,825.85
ELLIOT, MAYLYN	VICE-PRINCIPAL	\$141,061.41	\$1,061.21
ELLIOTT, KORRY	TEACHER	\$120,766.84	\$0.00
ELSDON, JOSHUA	TEACHER	\$112,308.32	\$0.00
EMERSON, DAVID	ASSISTANT MANAGER BUILDING OPERATIONS	\$94,252.94	\$125.41
EMERSON, TERRY	PAINTER	\$77,929.94	\$384.68
EMES, MARNIE	TEACHER	\$108,276.90	\$0.00
EMMOND, NANCY	TEACHER	\$76,342.03	\$0.00
ENGELBRECHT, EDITH	TEACHER	\$109,500.86	\$0.00
EPP, GILLIAN	TEACHER	\$112,241.98	\$0.00
ERICKSON, CAROLINE	TEACHER	\$103,882.78	\$0.00
ESCAMILLA-DUARTE, CARLOS	TEACHER	\$83,930.56	\$0.00
ESSELINK, TAMARA	TEACHER	\$81,922.43	\$0.00
EVANCHIEW, TODD	TEACHER	\$112,307.99	\$82.08
EVANCIO, LAURISSA	TEACHER	\$110,514.64	\$569.79
EVANS, CARLA	TEACHER	\$100,497.13	\$0.00
EWALD, HELENA	TEACHER	\$112,216.50	\$0.00
FAHR, JENNIFER	PRINCIPAL	\$151,581.03	\$7.89
FALLAN, KAREN	VICE-PRINCIPAL	\$133,081.08	\$546.42
FAST, RICHARD	TEACHER	\$112,127.38	\$0.00
FAWCETT, INGRID	PRINCIPAL	\$157,351.92	\$2,239.66
FEHR, VANESSA	TEACHER	\$97,515.09	\$30.00
FENTON, EMMA	TEACHER	\$84,602.88	\$152.85
FERRARELLI, DOMENIC	MANAGER, MINOR CAPITAL	\$115,360.90	\$3,079.29
FERREIRA, PHILIP	TEACHER	\$112,219.50	\$0.00
FERRIS, LINDSAY	TEACHER	\$80,273.69	\$0.00
FINLAYSON, ERIN	TEACHER	\$112,127.40	\$0.00
FISCHBACH, SHELLEY	TEACHER	\$109,036.86	\$0.00
FISCHER, ERIC	MANAGER, TRANSPORTATION & FLEET OPERATIONS	\$129,068.34	\$325.61
FLAGG, JULIA	TEACHER	\$88,190.58	\$0.00
FLASH, JONATHON	TEACHER	\$91,439.24	\$0.00
FLETCHER, DAVID	TEACHER	\$75,699.92	\$0.00
FOGELKLOU, TONY	TEACHER	\$114,467.74	\$0.00
FOLK, RAYMUND	INFORMATION TECHNOLOGY TEAM LEADER	\$78,695.85	\$0.00
FORAND, LUKE	TEACHER	\$100,312.88	\$95.41
FORSBERG, RAY	TEACHER	\$102,088.10	\$0.00
FORSHAW, NICOLE	TEACHER	\$101,140.46	\$38.46
FORSYTH, ELAINE	TEACHER	\$109,601.26	\$0.00
FOSTER, TRACEY	TEACHER	\$84,231.47	\$67.62
FRAMPTON, AARON	TEACHER	\$112,222.04	\$106.90
FRANKLIN, CHRISTOPHER	TEACHER	\$102,088.20	\$2,254.60
FRANKLIN, PATRICK	ELECTRICAL APPRENTICE	\$77,548.77	\$1,200.45
FRASER, ARCHIE	ASSOCIATE DIRECTOR, FACILITIES	\$143,747.12	\$208.28
FRASER, GERRY	TEACHER	\$108,149.07	\$0.00
FRASER, HEIDI	TEACHER	\$101,076.95	\$345.34
FRASER, KAREN	TEACHER	\$91,453.23	\$0.00
FREIRE, KATHRYN	TEACHER	\$86,593.31	\$0.00
FRENETTE, CARLYN	TEACHER	\$107,976.14	\$0.00
FRKETICH, ASHLEY	TEACHER	\$112,234.87	\$0.00
FYNN, LANCY	TEACHER	\$82,439.58	\$0.00
GAGE, BRYDEN	TEACHER	\$112,995.55	\$0.00
GAGNE, ANGIE	TEACHER	\$109,070.72	\$0.00
GALHON, SANJIV	ACTING PRINCIPAL	\$148,041.45	\$3,428.59
GALLOWAY, JAMIE	ALLIED SPECIALIST	\$110,544.55	\$2,404.52
GALLUPE, BROOKE	TEACHER	\$97,092.26	\$0.00
GALWAY, LISA	TEACHER	\$101,117.71	\$0.00
GAMMON, JASON	TEACHER	\$111,163.13	\$120.00
GANESAN, KANJENA	TEACHER	\$77,310.81	\$41.18
GANN, OONAGH LAURA	TEACHER	\$102,072.33	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

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

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

NAME	POSITION	REMUNERATION	EXPENSES
GARAT, MELINDA	TEACHER	\$109,517.55	\$0.00
GARCHA, DISHA	TEACHER	\$95,641.54	\$0.00
GARDNER, PAUL	TEACHER	\$78,105.06	\$0.00
GARNER, DEBORAH	TEACHER	\$100,518.20	\$35.70
GARR, SARAH	PRINCIPAL	\$160,158.13	\$1,911.86
GARRAWAY, NICHELLE	TEACHER	\$102,950.68	\$0.00
GAUVREAU, CARMEN	PRINCIPAL	\$157,351.94	\$2,845.55
GEEHAN, JONATHAN	TEACHER	\$108,290.46	\$0.00
GENNAI, JULIE	TEACHER	\$95,479.49	\$0.00
GEOGHEGAN, ROBERT	TEACHER	\$102,162.30	\$0.00
GEORGESSEN, NATHAN	TEACHER	\$111,731.57	\$0.00
GERBER, RAMY	VICE-PRINCIPAL	\$138,263.44	\$676.91
GERHARDT, MARK	TEACHER	\$113,627.06	\$0.00
GERHART, AMBER	TEACHER	\$102,087.85	\$0.00
GERMAN, SUSAN	TEACHER	\$102,163.79	\$0.00
GEUER, MARIA ROSE	TEACHER	\$110,220.83	\$0.00
GIBSON, DANIEL	TEACHER	\$94,565.79	\$0.00
GIBSON, FRASER	TEACHER	\$75,590.56	\$35.70
GIBSON, HILARY	TEACHER	\$109,636.99	\$0.00
GIBSON, MISHA	TEACHER	\$112,086.22	\$23.17
GIESBRECHT, CARTER	PRINCIPAL	\$161,618.34	\$175.44
GILBERT, JOHN	TEACHER	\$113,840.31	\$9.26
GILLATLY, AARON	VICE-PRINCIPAL	\$126,786.89	\$2,986.60
GILLESPIE, JAQUELINE	TEACHER	\$83,873.13	\$0.00
GILMOUR, CLAIRE	TEACHER	\$103,154.46	\$0.00
GILMOUR, ERIN	TEACHER	\$108,939.90	\$0.00
GILMOUR, JAMES	SENIOR BUYER	\$79,171.72	\$38.26
GLEESON, BARBARA	TEACHER	\$112,211.30	\$0.00
GLENN, RACHAEL	TEACHER	\$101,077.67	\$0.00
GLOVER, BREANNE	TEACHER	\$112,266.86	\$2,415.85
GOGARTY, KRYSTAL	TEACHER	\$77,591.51	\$0.00
GOLDER, MICHAEL	TEACHER	\$99,363.89	\$0.00
GOLDMAN, MARCI	TEACHER	\$106,473.98	\$0.00
GOOD, MARK	TEACHER	\$90,318.59	\$0.00
GOODE, SEAN	TEACHER	\$94,125.79	\$0.00
GORDON, LEAH	PRINCIPAL	\$166,067.26	\$836.72
GORDON, THOMAS	TEACHER	\$103,862.75	\$0.00
GORMAN, KELLY MARIE	EXECUTIVE ASSISTANT	\$84,375.26	\$99.91
GORMAN, SEAN	TEACHER	\$97,231.42	\$0.00
GOUGH, HANNAH	TEACHER	\$109,636.98	\$0.00
GOULD, JENNIFER-LEIGH	TEACHER	\$82,262.53	\$30.00
GRAHAM, RHONDA	TEACHER	\$93,342.20	\$0.00
GRAHAM, RICHARD	TEACHER	\$102,214.42	\$34.00
GRANGER, CHRIS	TEACHER	\$102,173.90	\$0.00
GRANT, BRIANNE	TEACHER	\$86,882.94	\$0.00
GRANT, HEATHER	TEACHER	\$102,148.30	\$0.00
GRANT, NICOLE	TEACHER	\$108,955.27	\$0.00
GRAY, LESLIE	TEACHER	\$98,378.63	\$30.00
GREEN, LISA	TEACHER	\$98,008.69	\$0.00
GREENGOE, NICHOLAS	TEACHER	\$90,465.71	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$102,148.30	\$0.00
GREGSON, KRISTY	TEACHER	\$101,773.57	\$0.00
GREIG, ALEXANDER	TEACHER	\$108,263.90	\$0.00
GREW, CATHERINE	TEACHER	\$112,127.62	\$0.00
GRIFFITH MORISON, MICHAEL	TEACHER	\$98,225.73	\$0.00
GRINDER, MATTHEW	TEACHER	\$112,222.00	\$0.00
GRONOTTE, MEAGAN	TEACHER	\$111,622.96	\$0.00
GRONOTTE, ROBERT	TEACHER	\$83,766.94	\$0.00
GRONOW, PAUL	TEACHER	\$104,298.51	\$0.00
GROS, ALEXANDRA	TEACHER	\$79,035.46	\$0.00
GRUBB, MARGARET	TEACHER	\$112,110.13	\$0.00
GUERRERO HERNANDEZ, CUAUHTLI	INFORMATION SYSTEMS - SERVER ADMINISTRATOR	\$79,703.33	\$0.00
GUIZZO, MARKO	TEACHER	\$103,984.13	\$0.00
GUNDERSON, ALLEN	TEACHER	\$109,150.69	\$0.00
GUY, DANI	TEACHER	\$102,072.32	\$0.00
GWILLIAM, DAVID	TEACHER	\$84,075.62	\$158.40
HAAGENSEN, MICHAEL	PAINTER	\$78,243.14	\$206.85
HAAS, KIMBERLEY	TEACHER	\$113,067.87	\$58.45
HABERL, LESLIE	TEACHER	\$97,112.76	\$0.00
HALL, ALISON	TEACHER	\$81,934.62	\$0.00
HALLAM, SALLY	TEACHER	\$101,356.85	\$0.00
HALLETT, TODD	TEACHER	\$101,826.62	\$30.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

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

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

NAME	POSITION	REMUNERATION	EXPENSES
HAMILTON, GRAEME	TEACHER	\$113,968.56	\$0.00
HAMILTON, HAMISH	TEACHER	\$84,979.65	\$283.14
HAMPTON, ILANA	TEACHER	\$76,144.46	\$0.00
HANNA, JESSICA	TEACHER	\$99,887.24	\$293.05
HANSEN, JAMES	PRINCIPAL	\$157,352.11	\$2,233.47
HARCOS, NICOLE	TEACHER	\$111,463.33	\$0.00
HARLEY, MITCHEL	TEACHER	\$112,110.19	\$0.00
HARTE, CINDY	PRINCIPAL	\$157,351.89	\$1,791.91
HARTE, SEAN	TEACHER	\$90,978.37	\$0.00
HARTLEY, BRADLEY	TEACHER	\$101,519.68	\$0.00
HARTT, ARTEMIS	TEACHER	\$109,500.81	\$35.70
HARVEY, JENNIFER	TEACHER	\$102,217.63	\$52.90
HARVEY, SARAH	TEACHER	\$93,344.94	\$35.70
HARVIE, LEEAN	TEACHER	\$107,924.45	\$32.12
HASLER, VICTORIA	TEACHER	\$111,647.60	\$35.70
HASTINGS, SIRI	TEACHER	\$88,310.77	\$0.00
HATAKEYAMA, RIEKO	ALLIED SPECIALIST	\$112,239.03	\$0.00
HAVELAAR, NORA	TEACHER	\$112,239.07	\$0.00
HAWES, JANE	TEACHER	\$95,026.82	\$0.00
HAYES, PAUL	TEACHER	\$113,946.24	\$0.00
HAYRE, RAPINDER	ALLIED SPECIALIST	\$99,610.89	\$1,335.05
HAZELTON, RYAN	TEACHER	\$97,052.34	\$30.00
HEADLEY, ERICA	TEACHER	\$75,580.55	\$0.00
HEARSEY, BRIDGET	TEACHER	\$109,518.00	\$0.00
HEBERT, KATHLEEN	VICE-PRINCIPAL	\$116,036.43	\$7.88
HEGGIE, SANDRA	TEACHER	\$112,127.02	\$0.00
HEIN, CALEB	TEACHER	\$76,497.41	\$6.18
HEISLER, STEPHEN	TEACHER	\$111,932.45	\$0.00
HELM, AARON	TEACHER	\$102,747.92	\$0.00
HELMS, JULIE	TEACHER	\$99,037.62	\$0.00
HENDERSON, KEN	TEACHER	\$113,977.69	\$670.39
HENDREN, ELISABETH	TEACHER	\$94,656.37	\$0.00
HENDY, JAMES	TEACHER	\$112,127.29	\$0.00
HENRICH, EVA	TEACHER	\$85,108.63	\$13.00
HENRY, EMMANUELLE	VICE-PRINCIPAL	\$135,257.90	\$1,383.03
HENRY, TASHA	TEACHER	\$114,058.97	\$54.21
HERBERT, SHERRILL	TEACHER	\$101,429.75	\$0.00
HERLAAR, ADRIAN	TEACHER	\$113,986.16	\$0.00
HERMANSON, ANDREA	TEACHER	\$111,484.18	\$29.58
HERPERGER, AMY	TEACHER	\$112,239.04	\$0.00
HIBBERT, KATHERINE	TEACHER	\$110,481.49	\$0.00
HIGGINBOTHAM, KAREN	VICE-PRINCIPAL	\$138,036.15	\$1,367.29
HIGGINS, LISA	TEACHER	\$101,140.50	\$403.78
HILL, JENNIFER	TEACHER	\$111,064.78	\$267.93
HILLIS, CHRISTINE	MANAGER, PAYROLL & BENEFITS	\$130,875.73	\$6,111.85
HINRICHSSEN, PATRICIA	TEACHER	\$122,034.83	\$54.46
HIRD, STEPHANIE	TEACHER	\$82,929.61	\$0.00
HO, JENNIFER	TEACHER	\$112,500.86	\$34.00
HODGINS, HELENA	TEACHER	\$113,732.60	\$0.00
HODGSKISS, HILLARY	TEACHER	\$88,317.55	\$0.00
HODGSON, SARAH	TEACHER	\$98,815.90	\$13.00
HOEFER, ELISE	TEACHER	\$88,091.73	\$41.18
HOFFMAN, ALLYSON	TEACHER	\$114,096.24	\$277.58
HOLMAN, AMBER	TEACHER	\$91,799.75	\$0.00
HOLMES, MORGAN	TEACHER	\$90,654.67	\$0.00
HOLT, LINDSAY	TEACHER	\$88,333.57	\$41.18
HOPE, GEORGINA	TEACHER	\$112,127.70	\$0.00
HORLOR, LARISSA	TEACHER	\$90,290.82	\$0.00
HORLOR, LINDSAY	TEACHER	\$113,840.34	\$6.19
HORTON, DEREK	TEACHER	\$113,840.01	\$529.20
HORTON, LAURA	TEACHER	\$112,266.91	\$0.00
HORTSING, TRISHA	TEACHER	\$106,710.38	\$0.00
HORWOOD, CHRISTINA	TEACHER	\$101,617.04	\$0.00
HOTCHKISS, KATHERINE	TEACHER	\$101,041.61	\$0.00
HOULDSWORTH, ERIN	TEACHER	\$82,803.72	\$38.46
HOVIS, DAVID	DISTRICT PRINCIPAL, MULTI-LANGUAGE LEARNERS, MENTAL HEALTH	\$165,779.55	\$4,288.64
HOWARD, NELLIE	TEACHER	\$80,678.90	\$29.58
HOWARD, RACHEL	ALLIED SPECIALIST	\$92,100.95	\$3,119.65
HOWE, CLAYTON	TEACHER	\$111,692.42	\$0.00
HOWLETT, CLAYTON	TEACHER	\$110,738.44	\$10.55
HOYT, JESSICA	TEACHER	\$110,468.68	\$0.00
HRABOWSKY, ALEXANDRA	TEACHER	\$91,649.73	\$182.46

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

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

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

NAME	POSITION	REMUNERATION	EXPENSES
HUDSON, AARON	TEACHER	\$103,785.87	\$0.00
HUGHES, CAITLIN	TEACHER	\$100,214.78	\$3.90
HUGHES-O'FLYNN, THERESA	TEACHER	\$111,129.51	\$0.00
HUMBY, PAULA	TEACHER	\$77,259.58	\$0.00
HUMENIUK, LAURI	TEACHER	\$111,535.77	\$30.00
HUMMEL, KIM	ALLIED SPECIALIST	\$89,219.45	\$1,774.56
HUMPHRIES, JEANNE	VICE-PRINCIPAL	\$139,024.80	\$2,831.79
HUNT, JANELLE	TEACHER	\$112,111.38	\$0.00
HUSTON, WENDY	TEACHER	\$112,239.22	\$0.00
HUTCHINSON, MICHELLE	TEACHER	\$100,298.38	\$0.00
HUYTER, ROSALYNE	TEACHER	\$109,584.37	\$151.63
HYLDIG, DEANNA	TEACHER	\$109,517.62	\$0.00
HYNDMAN, SEANNA	TEACHER	\$109,517.66	\$0.00
ING, MARIANNE	TEACHER	\$88,352.48	\$373.18
INGLIS, MARJORIE	TEACHER	\$112,709.84	\$13.00
INNES, SEAN	ELECTRICAL FOREPERSON	\$96,298.47	\$43.05
IRETON ROACH, MARJORIE	TEACHER	\$111,043.56	\$0.00
IRETON, CATHERINE	TEACHER	\$101,109.96	\$0.00
IRISH, WENDY	TEACHER	\$102,087.97	\$0.00
IRVING, BRIANNE	TEACHER	\$100,737.96	\$105.00
ISAAC, NORMAN	PAINTER	\$79,213.22	\$534.35
IVERSEN, HOLLY	TEACHER	\$78,911.81	\$0.00
JABROUNE, TATSIANA	TEACHER	\$107,877.33	\$41.18
JACQUES, STEPHANIE	TEACHER	\$102,087.79	\$200.00
JAMES, CAMERON	TEACHER	\$102,072.27	\$0.00
JAMES, HEIDI	TEACHER	\$112,110.15	\$0.00
JANTZ, MEGAN	TEACHER	\$102,466.20	\$1,468.47
JARDIM, ANDREA	TEACHER	\$107,884.35	\$0.00
JAY, CLAUDIA	TEACHER	\$85,756.47	\$0.00
JEDERMAN, CAROLINE	TEACHER	\$80,568.11	\$3.90
JENKINS, CHRISTOPHER	CONTRACT EMPLOYEE, PROVINCIAL RESOURCE PROGRAMS	\$114,882.00	\$12,614.90
JENKINS, KYLE	SENIOR CYBER SECURITY ANALYST	\$109,549.94	\$50.00
JENSEN, LAURENCE	TEACHER	\$111,481.52	\$0.00
JENSEN, SELENA	TEACHER	\$112,194.11	\$30.00
JESSE, JOANNE	TEACHER	\$101,549.33	\$21.52
JODOIN, COLLEEN	TEACHER	\$102,072.28	\$41.18
JOHNS, TRACY	TEACHER	\$112,110.13	\$0.00
JOHNSON, AMANDA	VICE-PRINCIPAL	\$138,189.15	\$2,773.13
JOHNSON, BRETT	PRINCIPAL	\$157,351.96	\$1,406.50
JOHNSON, JASON	TEACHER	\$113,872.17	\$0.00
JOHNSON, LINDSAY	ACTING DISTRICT PRINCIPAL, STUDENT SUPPORT	\$154,392.35	\$897.71
JOHNSON, NEAL	TEACHER	\$102,148.48	\$136.33
JOHNSTON, CATHERINE	TEACHER	\$100,501.86	\$0.00
JOHNSTON, MEGAN	TEACHER	\$99,519.52	\$115.00
JOLLIFFE, PARKER	TEACHER	\$112,127.30	\$913.44
JONES, ALECIA	TEACHER	\$84,718.84	\$0.00
JONES, FIONA	TEACHER	\$112,211.23	\$0.00
JONES, TAMARA	TEACHER	\$116,426.42	\$0.00
JONG, LAUREN	TEACHER	\$112,110.13	\$0.00
JORDAN, KIM	TEACHER	\$75,856.02	\$50.00
JORY, MEGAN	TEACHER	\$111,625.75	\$30.00
JOST, SHANNON	TEACHER	\$103,009.46	\$0.00
JUN, SUNG YUN	TEACHER	\$133,529.87	\$2,019.77
JUSTICE, SANDRA	TEACHER	\$83,502.38	\$23.17
KADATZ, TROY	INFORMATION SYSTEMS - NETWORK ADMINISTRATOR	\$80,553.45	\$0.00
KARIM, KASSAM	TEACHER	\$119,257.12	\$9.26
KARPES, KATRINKA	TEACHER	\$101,353.15	\$0.00
KEANE, HAYLEY	TEACHER	\$108,378.42	\$0.00
KELLY, JENNIFER	TEACHER	\$100,556.81	\$37.80
KELLY, MEGHAN	TEACHER	\$95,026.80	\$134.47
KENDALL, MARIA	TEACHER	\$88,577.56	\$0.00
KENDALL, MAXIMILLIAN	TEACHER	\$76,918.28	\$0.00
KENNEDY, CALEB	TEACHER	\$102,088.05	\$0.00
KENNEDY, KATELYN	TEACHER	\$113,271.32	\$0.00
KENNEDY, MELANIE	TEACHER	\$112,127.46	\$28.00
KERR, KATY	TEACHER	\$93,341.99	\$0.00
KHARINE, NASTASIJA	TEACHER	\$83,839.31	\$0.00
KHEARI, MOHADESSEH	TEACHER	\$112,127.21	\$0.00
KHOSLA, GAUTAM	PRINCIPAL	\$80,556.56	\$1,485.99
KIERNAN, MICHAEL	TEACHER	\$112,219.31	\$0.00
KIM, KYUNGMI	TEACHER	\$75,370.71	\$90.00
KIND, CINDY	TEACHER	\$109,517.62	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
KING, ALYSON	TEACHER	\$101,582.94	\$38.46
KING, CLAIRE	TEACHER	\$112,110.14	\$0.00
KING, MEGAN	TEACHER	\$80,945.53	\$0.00
KING, SUSAN	TEACHER	\$83,641.72	\$909.14
KINNEAR, MYA	TEACHER	\$110,497.30	\$403.77
KINNEAR, ROBERT	TEACHER	\$102,087.81	\$0.00
KIRK, JOELLEN	TEACHER	\$93,703.74	\$0.00
KIRZINGER, EMILY	VICE-PRINCIPAL	\$145,426.17	\$1,419.42
KITTMER, LISA	TEACHER	\$109,636.96	\$0.00
KLOETZER, NATASHA	TEACHER	\$98,581.34	\$64.94
KNAPIK, PAUL	FACILITIES YARD FOREPERSON	\$85,918.91	\$71.05
KNIGHT, KATHERINE	TEACHER	\$102,087.77	\$0.00
KNUDSON, MICHAEL	DIRECTOR, HUMAN RESOURCES	\$185,060.04	\$240.91
KOCH, SHAUNEEN	TEACHER	\$111,099.89	\$0.00
KOLEBA, JANE	TEACHER	\$112,127.81	\$0.00
KONING, BERNARD	TEACHER	\$109,575.17	\$0.00
KOOSMANN, TROY	TEACHER	\$96,190.55	\$30.00
KOSCIK, KIMBERLY	TEACHER	\$109,584.60	\$0.00
KOSH, JACQUELINE	TEACHER	\$112,239.13	\$134.47
KOSKI, JESSICA	TEACHER	\$77,988.86	\$0.00
KOUTOUGOS, CHRISTOPHER	VICE-PRINCIPAL	\$145,426.13	\$543.94
KOWALEWSKI, CHRISTI	TEACHER	\$92,497.02	\$13.00
KOZLOWSKI, PATRICIA	TEACHER	\$102,164.65	\$0.00
KRAHN, LEANNE	TEACHER	\$89,648.06	\$200.00
KRAWETZ, JEFFREY	CARPENTER	\$78,637.48	\$440.77
KRUGER, BRIAN	TEACHER	\$109,517.52	\$0.00
KUBICEK, TESSA	TEACHER	\$112,983.81	\$52.90
KUCHER, AMELITA	TEACHER	\$104,112.80	\$170.33
KUPIAK, HEATHER	TEACHER	\$81,622.35	\$0.00
KURTZ, MARIE	TEACHER	\$109,626.39	\$0.00
KUSHNIR, MEGHAN	TEACHER	\$110,403.88	\$22.47
KWINECKI, SYDNEY	TEACHER	\$84,671.85	\$34.00
LA PLANTE, ANGELA	TEACHER	\$84,813.23	\$0.00
LA PRAIRIE, LAUREN	TEACHER	\$81,059.31	\$0.00
LACHMUND, TAI	CARPENTER	\$79,908.42	\$1,157.89
LACY, DONALD	TEACHER	\$112,170.74	\$0.00
LAFLEUR-JOHNSON, KASIDY	TEACHER	\$84,672.08	\$0.00
LAIRD, JEFFREY	TEACHER	\$112,110.12	\$0.00
LAKE, ALISON	TEACHER	\$81,675.21	\$0.00
LAKE, JOANNA	TEACHER	\$98,986.81	\$0.00
LAKE, ROBERT	TEACHER	\$109,445.13	\$0.00
LAM, ROBIN	TEACHER	\$102,189.13	\$0.00
LAMOND, RAJBIR	TEACHER	\$109,095.95	\$0.00
LAMONT, HALEY	TEACHER	\$75,706.69	\$0.00
LAMPARD, REBECCA	TEACHER	\$95,252.10	\$0.00
LANSDELL, SEAN	TEACHER	\$104,215.91	\$109.33
LAPRISE, EMMA	TEACHER	\$77,496.89	\$0.00
LAROUCHE, DONNA	TEACHER	\$94,010.33	\$0.00
LAU, GENNY	TEACHER	\$76,755.97	\$0.00
LAVELLE, JAMES	PLUMBER	\$81,885.75	\$33.00
LE SURF, MARK	TEACHER	\$77,973.14	\$0.00
LEAHY, CHRISTINA	TEACHER	\$102,619.11	\$0.00
LEBLANC, JESSICA	TEACHER	\$112,195.01	\$0.00
LEBLOND, DONALD	TEACHER	\$99,996.31	\$0.00
LEDET, RAYMOND	VICE-PRINCIPAL	\$145,730.95	\$1,359.40
LEE, JACOB	TEACHER	\$100,645.46	\$0.00
LEE, MICHELLE	TEACHER	\$108,956.69	\$0.00
LEE, MITCHELL	TEACHER	\$81,944.03	\$30.00
LEE, SHARON	TEACHER	\$101,819.11	\$0.00
LEE, WINNIE	TEACHER	\$107,729.81	\$684.39
LEECE, NANCY	TEACHER	\$76,868.32	\$0.00
LEESON, CHRISTOPHER	TEACHER	\$103,613.05	\$0.00
LEGER, JESSICA	TEACHER	\$86,412.46	\$0.00
LELONDE, PAMELA	TEACHER	\$88,628.35	\$0.00
LEMON, ALEX	TEACHER	\$92,931.55	\$0.00
LENNIE, HELEN	TEACHER	\$85,454.86	\$0.00
LENO, LAURA	TEACHER	\$109,626.37	\$0.00
LEROY, CLODAGH	ALLIED SPECIALIST	\$112,225.21	\$7,639.12
LESLIE, BRIAN	ENERGY MANAGER	\$104,154.13	\$795.89
LESLIE, JASON	TEACHER	\$113,954.03	\$0.00
LESOWSKI, KELSI	TEACHER	\$90,050.47	\$0.00
LEVESQUE, MANON	TEACHER	\$102,086.28	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
LEWIS, CHERIE	TEACHER	\$102,087.23	\$0.00
LEWIS, KATHLEEN	TEACHER	\$109,406.87	\$0.00
LI, LAWRENCE	TEACHER	\$84,650.71	\$0.00
LIDDELL, RACHEL	TEACHER	\$113,052.53	\$133.64
LIDKEA, CHRISTINA	TEACHER	\$97,418.53	\$0.00
LIENARD-BOISJOLI, BYRON	TEACHER	\$104,587.12	\$0.00
LILYHOLM, ROBERT	TEACHER	\$111,341.60	\$0.00
LIM, TERRENCE	TEACHER	\$111,199.63	\$101.01
LINDSAY, SHONA	TEACHER	\$112,127.29	\$159.64
LINDSETH, IAN	TEACHER	\$103,890.94	\$0.00
LISS, HEATHER	TEACHER	\$75,874.30	\$101.80
LISTER, KATHRYN	TEACHER	\$104,864.02	\$0.00
LITSTER, JONATHAN	SENIOR MANAGER, MARKETING INTERNATIONAL EDUCATION	\$124,970.95	\$8,339.70
LLOYD, CHRISTOPHER	ELECTRICIAN	\$81,431.11	\$625.40
LOCHEAD, DAVID	TEACHER	\$76,559.63	\$0.00
LOCKWOOD, PAULA	TEACHER	\$112,238.57	\$0.00
LOGAN-KILPATRICK, BRIONY	TEACHER	\$88,309.99	\$26.95
LONGEWAY, KRISTA	TEACHER	\$112,242.71	\$0.00
LOSCHIAVO, MARIKA	TEACHER	\$103,892.56	\$34.00
LOUCKS, SUSAN	TEACHER	\$112,111.99	\$0.00
LOUGHTON, JACQUELINE	TEACHER	\$112,127.70	\$9.26
LOUKES, JEFFREY	TEACHER	\$112,127.08	\$0.00
LOUKRAS, MARGARET	TEACHER	\$86,151.38	\$134.47
LUBINICH, CHRISTOPHER	TEACHER	\$103,930.83	\$0.00
LUKAT, NICOLE	TEACHER	\$94,597.97	\$0.00
LUNT, FIONA	TEACHER	\$109,500.84	\$0.00
LUTES, KATIE	TEACHER	\$112,267.13	\$0.00
LUTNER, JULIE	ASSOCIATE SECRETARY-TREASURER	\$189,857.60	\$4,488.87
LYTH, MARKUS	TINSMITH	\$82,754.02	\$71.05
MA, WANGSU	TEACHER	\$91,621.70	\$41.18
MACATEE, CHRISTA	TEACHER	\$75,359.09	\$0.00
MACDONALD, BRITTANY	TEACHER	\$90,930.33	\$0.00
MACDONALD, MEAGHAN	TEACHER	\$100,649.40	\$0.00
MACDONALD, TARRAH	TEACHER	\$110,546.88	\$134.47
MACGREGOR, AMBER	TEACHER	\$77,811.84	\$0.00
MACINNIS, CHRISTIAN	TEACHER	\$117,287.55	\$0.00
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$161,564.86	\$283.20
MACISAAC, MEGHAN	TEACHER	\$99,403.27	\$0.00
MACKAY, ALYSSA	TEACHER	\$102,087.96	\$0.00
MACKENZIE, CAROLINE	TEACHER	\$103,984.06	\$0.00
MACLELLAN, LAURA	TEACHER	\$113,822.71	\$0.00
MACMASTER, MEGAN	ALLIED SPECIALIST	\$105,201.16	\$3,867.20
MADDERN, METTHEA	TEACHER	\$112,267.09	\$0.00
MAESTRELLO, JENNIFER	TEACHER	\$94,225.68	\$0.00
MAIDA, ADAM	TEACHER	\$81,473.37	\$0.00
MAILHIOT, DALE	TEACHER	\$112,127.29	\$0.00
MALDONADO CORTES, HERNAN	ACTING MANAGER, INFORMATION TECHNOLOGY	\$105,128.29	\$222.73
MALLET, DANIEL	TEACHER	\$110,831.69	\$0.00
MALLET, DEIRDRE	TEACHER	\$106,719.68	\$38.46
MALLORY, DIANNE	TEACHER	\$112,211.08	\$0.00
MALLORY, DOUGLAS	TEACHER	\$112,110.18	\$0.00
MALOUGHNEY, ALISON	TEACHER	\$111,689.48	\$0.00
MANDERS, CAROLINE	EXECUTIVE ASSISTANT	\$96,685.81	\$937.70
MANGAN, JOANNA	TEACHER	\$100,581.58	\$0.00
MANNESS, JESSICA	TEACHER	\$78,769.90	\$0.00
MANNING, PAULA	TEACHER	\$82,681.13	\$0.00
MARCHI, JEFF	TEACHER	\$133,534.12	\$50.00
MARCOLINI-HAYS, LIAM	MECHANIC	\$78,132.40	\$293.05
MARCZYK, LISA	TEACHER	\$88,343.31	\$0.00
MARGETTS, MARLA	PRINCIPAL	\$157,351.97	\$1,630.00
MARIE, LYNN	TEACHER	\$103,009.34	\$0.00
MARLEY, EMMA	VICE-PRINCIPAL	\$138,036.05	\$660.07
MARSHALL, TRESA	TEACHER	\$110,883.04	\$191.30
MARTA, LISA	TEACHER	\$107,815.20	\$0.00
MARTA, STEPHEN	TEACHER	\$107,815.15	\$0.00
MARTIN, JENNIFER	TEACHER	\$112,211.27	\$0.00
MARTIN, MATTHEW	TEACHER	\$103,080.29	\$0.00
MARTIN, MICHAEL	TEACHER	\$83,921.25	\$0.00
MARTINEZ, FERNANDO	CARPENTER	\$82,110.01	\$1,261.01
MARTINIUK, ADELE	TEACHER	\$75,243.08	\$0.00
MARTINSEN, KRISTIN	TEACHER	\$86,838.76	\$0.00
MASINI, DAVID	TEACHER	\$102,110.55	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
MASSE, BRITTNE	TEACHER	\$86,955.36	\$0.00
MATHEWSON, LEAH	TEACHER	\$76,955.49	\$23.17
MATHIAS, EMILY	VICE-PRINCIPAL	\$138,362.00	\$378.73
MATHIS, JENNIFER	TEACHER	\$112,267.03	\$34.00
MATTU, SYDNEY	TEACHER	\$96,017.51	\$0.00
MAURO, AMANDA	TEACHER	\$94,733.24	\$0.00
MAWHINNEY, MELISSA	ACTING VICE-PRINCIPAL	\$122,934.35	\$400.21
MAWSON, CASEY	TEACHER	\$111,336.51	\$23.17
MAXWELL, AARON	PRINCIPAL	\$158,672.23	\$623.04
MAXWELL, JACQUELINE	TEACHER	\$95,168.51	\$0.00
MAXWELL, KWYN	TEACHER	\$112,110.09	\$0.00
MAY, FIONA	TEACHER	\$113,566.47	\$0.00
MAY-POOLE, SARAH	TEACHER	\$98,538.72	\$0.00
MAZZA, MICHAEL	TEACHER	\$112,127.36	\$32.23
MCCARTNEY, LEANNE	TEACHER	\$109,517.62	\$69.84
MCCARTNEY, SEAN	DISTRICT PRINCIPAL, INCLUSION AND ACCESSIBILITY	\$165,779.52	\$6,542.59
MCCAY, MEGHANN	CARPENTER	\$80,244.98	\$236.69
MCCINTICK, DAVID	GROUND'S FOREPERSON	\$88,676.84	\$331.80
MCCONCHIE, CHLOE	TEACHER	\$100,618.28	\$0.00
MCCOY, CONNOR	PRINCIPAL	\$157,351.98	\$367.58
MCCREESH, TIMOTHY	PRINCIPAL	\$151,581.04	\$3,806.74
MCDIARMID, JESSICA	TEACHER	\$103,379.40	\$0.00
MCDONALD, CHRIS	TEACHER	\$102,072.47	\$175.00
MCDONALD, JAMIE	CARPENTER	\$80,491.33	\$71.05
MCDONELL, RISA	TEACHER	\$99,565.70	\$6.85
MCEWEN, BIANCA	TEACHER	\$108,342.05	\$0.00
MC GEE, JADE	CARPENTER	\$80,581.00	\$1,328.81
MC GEE, KATRINA	TEACHER	\$84,743.77	\$420.34
MCILMOYLE, NATALIE	TEACHER	\$89,181.77	\$0.00
MCINTOSH, GWYNETH	TEACHER	\$115,945.93	\$0.00
MCKAY, MARTHA	TEACHER	\$109,517.65	\$52.90
MCKAY, PETER	TEACHER	\$103,065.37	\$1,589.94
MCKEACHIE, CAITLIN	TEACHER	\$111,539.55	\$0.00
MCKEAN, DANIEL	TEACHER	\$112,127.11	\$9.26
MCKEE, COLTON	TEACHER	\$112,131.82	\$252.90
MCKEE, HEATHER	TEACHER	\$111,619.71	\$0.00
MCKINNON, KELSEY	TEACHER	\$75,331.57	\$0.00
MCKINSTRY, ASHLEY	TEACHER	\$102,507.78	\$0.00
MCLAREN, GRAHAM	TEACHER	\$114,262.91	\$30.00
MCLEAN, MARY	ACTING VICE-PRINCIPAL	\$126,519.35	\$134.47
MCMASTER, ELIZABETH	PRINCIPAL	\$151,581.03	\$706.07
MCMILLAN, CATHY	TEACHER	\$100,392.58	\$0.00
MCMILLAN, DANNY	TEACHER	\$102,163.78	\$30.00
MCMORRAN, ANDREA	TEACHER	\$112,127.25	\$0.00
MCRAE, SONYA	TEACHER	\$100,497.15	\$165.60
MCSTRAVICK, GINGER	TEACHER	\$87,945.70	\$134.47
MCTAVISH-HAHN, LAURA	TEACHER	\$112,127.29	\$6.18
MEADOWS, ALLISON	TEACHER	\$102,163.92	\$0.00
MEILLEUR, MARGO	TEACHER	\$109,517.62	\$34.00
MEJRHIROU, NAIMA	TEACHER	\$99,618.33	\$0.00
MELDRUM, EDWARD	TEACHER	\$102,163.84	\$53.33
MELLING, KRISTOF	TEACHER	\$77,943.69	\$0.00
MELLING, TEODORA	TEACHER	\$86,963.19	\$0.00
MENGUAL, ISABEL	TEACHER	\$110,386.59	\$0.00
MERCER, DANIELLE	VICE-PRINCIPAL	\$144,842.93	\$700.82
MERCER, KANE	TEACHER	\$86,998.49	\$0.00
MERCIER, EDITH	TEACHER	\$95,145.05	\$0.00
MEREDITH, KELLI	TEACHER	\$101,975.60	\$0.00
MERKLEY, GREGORY	ACCESS & SECURITY TECHNICIAN	\$77,839.26	\$0.00
MICHAEL, MORGANE	TEACHER	\$111,120.76	\$0.00
MILLER, GABRIEL	CARPENTER	\$87,470.48	\$236.69
MILLER, KORINA	ACTING VICE-PRINCIPAL	\$106,619.17	\$359.69
MILLER, SHANNON	TEACHER	\$109,582.92	\$0.00
MILLIKEN, EMMA	TEACHER	\$101,306.81	\$468.76
MILLS-MACNICOL, KAREN	TEACHER	\$98,247.73	\$0.00
MINTER, CHELSEY	TEACHER	\$81,297.66	\$0.00
MITCHELL, GORDON	PRINCIPAL	\$165,779.54	\$4,235.08
MITCHELL, JOANNE	ALLIED SPECIALIST	\$109,962.44	\$2,761.77
MITCHELL, NATALIA	TEACHER	\$102,087.83	\$0.00
MIX, LAURA	TEACHER	\$94,076.40	\$38.46
MLINAR, IVE	ASSISTANT MANAGER, BUILDING MAINTENANCE	\$88,168.17	\$4,461.60
MOLL, KATHERINE	TEACHER	\$89,200.94	\$120.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

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

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

NAME	POSITION	REMUNERATION	EXPENSES
MONAHAN, STEPHEN	MANAGER, MAJOR CAPITAL	\$131,899.98	\$631.13
MOONEY, JENNIFER	TEACHER	\$89,523.86	\$0.00
MOONLIGHT, DAVID	TEACHER	\$112,239.04	\$248.00
MOORE, ALISSA	ACTING PRINCIPAL	\$147,449.23	\$623.04
MOORE, AUDREY	TEACHER	\$111,635.88	\$0.00
MOORE, JESSIE	VICE-PRINCIPAL	\$141,924.43	\$5,420.33
MOORE, KELSEY	COMMUNICATION SPECIALIST	\$84,019.79	\$4,087.81
MOORE, MARY	TEACHER	\$111,691.91	\$0.00
MOORE, MONIQUE	TEACHER	\$102,072.28	\$1,761.68
MOORE, WILLIAM	TEACHER	\$113,969.93	\$0.00
MOORES, JENNA	TEACHER	\$102,198.96	\$0.00
MORA, JENNIFER	TEACHER	\$100,754.12	\$0.00
MOREAU, HEATHER	TEACHER	\$108,502.72	\$0.00
MOREAU, JILL-MARIE	TEACHER	\$91,621.54	\$60.00
MOREAU, JOYCE	TEACHER	\$112,127.47	\$0.00
MORENO, SHANTELE	TEACHER	\$88,261.29	\$0.00
MORRIS, COLIN	TEACHER	\$109,164.52	\$0.00
MORRIS, MICHAEL	TEACHER	\$116,117.54	\$0.00
MORRISON, JEAN	TEACHER	\$113,840.14	\$0.00
MORRISON, MARK	TEACHER	\$104,613.10	\$0.00
MORRISON, STEVEN	TEACHER	\$81,526.43	\$0.00
MORSON, MICHELLE	TEACHER	\$112,249.81	\$2,490.88
MORTON, ALYSSA	ALLIED SPECIALIST	\$92,512.90	\$5,750.47
MOSS, RACHEL	TEACHER	\$75,568.48	\$0.00
MOSTYN, KATHLEEN	TEACHER	\$111,647.55	\$0.00
MUCCIARELLI, VALERIE	TEACHER	\$76,589.77	\$0.00
MUELLER, ANDREA	TEACHER	\$112,110.08	\$0.00
MUIR, JULIA	TEACHER	\$96,373.16	\$0.00
MULLEN, CLARE	TEACHER	\$91,364.20	\$0.00
MULVIHILL, LISA	TEACHER	\$100,529.52	\$213.93
MUNRO, NATALIE	TEACHER	\$109,092.61	\$0.00
MURPHY, TIM	PRINCIPAL	\$157,351.95	\$719.04
MURRAY, CAROLINE	TEACHER	\$109,500.83	\$0.00
MURRAY, CHRISTIAN	TEACHER	\$112,127.33	\$0.00
MURRAY, PAMELA	TEACHER	\$97,588.20	\$56.70
MYHRE, SONJA	TEACHER	\$112,239.37	\$774.57
MYLES, SUNNY	TEACHER	\$112,230.53	\$0.00
MYTTENAR, MELINDA	TEACHER	\$112,126.54	\$0.00
NAST, RYAN	TEACHER	\$112,239.11	\$0.00
NAUGHTON, NADINE	DISTRICT PRINCIPAL, LEARNING TEAM	\$165,437.76	\$7,129.95
NAULT, LAURA	TEACHER	\$112,127.29	\$0.00
NEAL, BRYAN	TEACHER	\$104,746.22	\$829.41
NEARY-BACON, SARAH	TEACHER	\$75,821.50	\$0.00
NEILSON, MELANIE	TEACHER	\$112,126.57	\$412.77
NEISER, KYLIE	TEACHER	\$94,319.76	\$134.47
NELIGAN, SHAUN	TEACHER	\$103,065.06	\$0.00
NELSON, CATHARINE	TEACHER	\$101,881.44	\$0.00
NEUDORF, SHERRI	TEACHER	\$101,564.82	\$0.00
NEVES, COLLEEN	TEACHER	\$102,088.05	\$0.00
NEWELL, DAVID	TEACHER	\$97,919.31	\$30.00
NEWMAN-BENNETT, MICHELLE	TEACHER	\$113,840.01	\$5.00
NEX, CARLENE	TEACHER	\$102,110.12	\$0.00
NEY, NINA	TEACHER	\$78,261.56	\$0.00
NG, CHRISTINA	TEACHER	\$112,270.63	\$0.00
NGUYEN, KIRA	TEACHER	\$87,656.65	\$0.00
NGUYEN, THUY	TEACHER	\$86,920.93	\$0.00
NICKERSON, CAREY	VICE-PRINCIPAL	\$144,940.80	\$2,494.43
NICOLSON, JOANNE	TEACHER	\$102,222.18	\$0.00
NIELSON, CANDACE	TEACHER	\$98,466.92	\$0.00
WILTON, SHELLEY	DIRECTOR, INDIGENOUS EDUCATION	\$175,418.46	\$14,864.73
NIGH, CHERYL	TEACHER	\$116,501.03	\$0.00
NOLAN, JAIME	TEACHER	\$112,110.14	\$0.00
NORDSTROM, MARIA	TEACHER	\$112,238.48	\$353.72
NORRIS, AARON	PRINCIPAL	\$167,373.46	\$1,997.96
NORTH, STEVEN	TEACHER	\$93,431.78	\$0.00
NORTON, DERRICK	TEACHER	\$99,001.83	\$0.00
NOWAK, MARTINA	TEACHER	\$78,105.67	\$0.00
NYHAN, KELLY	TEACHER	\$102,163.49	\$0.00
O'CONNOR, BRENNAN	PRINCIPAL	\$157,351.98	\$1,398.17
O'CONNOR, KATHERINE	TEACHER	\$112,117.13	\$0.00
O'CONNOR, KYLA	TEACHER	\$109,517.71	\$0.00
OHL, JENNY	TEACHER	\$103,367.21	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

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

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

NAME	POSITION	REMUNERATION	EXPENSES
OHL, PHILIP	VICE-PRINCIPAL	\$145,730.94	\$679.04
O'KEEFE, MARCY	TEACHER	\$102,087.33	\$0.00
O'KEEFFE, CHRISTINA	TEACHER	\$90,628.53	\$0.00
OLAFSON, TOVE	TEACHER	\$109,517.64	\$0.00
OLYNYK, NICOLE	TEACHER	\$82,487.79	\$0.00
O'MALLEY, KATHLEEN	TEACHER	\$111,552.62	\$0.00
ONUMA, JODY	TEACHER	\$112,221.96	\$0.00
ORAAS, KAREN	TEACHER	\$112,110.15	\$0.00
O'REILLY, TAMARA	TEACHER	\$112,795.33	\$0.00
ORME, GEOFFREY	TEACHER	\$112,194.14	\$881.07
ORR, COURTNEY	TEACHER	\$101,664.86	\$41.18
O'RYAN, JENNIFER	TEACHER	\$112,127.33	\$0.00
OSBORNE, TIMOTHY	MANAGER, HUMAN RESOURCES	\$127,585.69	\$1,244.73
O'SULLIVAN, CONNOR	TEACHER	\$90,510.84	\$0.00
O'SULLIVAN, SHERRI	TEACHER	\$97,674.64	\$0.00
OTOU PAL, SARAH	TEACHER	\$102,189.12	\$0.00
OTTENBREIT, RACHEL	TEACHER	\$96,014.36	\$1,178.13
OTTENBREIT, SUSAN	PRINCIPAL	\$158,723.76	\$514.37
OWEN, JASON	TEACHER	\$102,246.53	\$200.20
OWEN, LISA	TEACHER	\$108,956.69	\$0.00
OXLAND, DOUGLAS	TEACHER	\$104,228.33	\$0.00
PAGNOTTA, DYLAN	TEACHER	\$91,439.25	\$0.00
PALERMO, LENA	TEACHER	\$112,221.95	\$0.00
PARIS, JOSEE	PRINCIPAL	\$157,351.97	\$1,021.12
PARK, HEATHER	TEACHER	\$90,935.06	\$52.50
PARKER, AARON	PRINCIPAL	\$142,932.58	\$1,228.66
PARKER, CHRISTOPHER	TEACHER	\$102,088.14	\$0.00
PARKER, LAURA	TEACHER	\$93,231.28	\$0.00
PARMAR, HERVINDER	DIRECTOR OF FINANCE, BUDGETS & FINANCIAL REPORTING	\$146,945.12	\$5,494.09
PASK, SHANE	TEACHER	\$102,337.62	\$0.00
PATEL, REEMA	TEACHER	\$91,888.63	\$134.47
PATSTONE, KATHERINE	MANAGER, ACCOUNTING	\$127,674.95	\$149.25
PAULSON, SARAH	TEACHER	\$110,403.43	\$0.00
PAYNE, REBECCA	TEACHER	\$77,728.79	\$0.00
PEATY, MARK	MANAGER, BUILDING MAINTENANCE	\$135,881.91	\$64.17
PEDDIE, MEGAN	TEACHER	\$111,673.94	\$23.17
PEDLOW, LINDSAY	TEACHER	\$109,089.76	\$0.00
PEEREBOOM, DARIEN	TEACHER	\$107,965.69	\$0.00
PELLETIER, CHRISTINA	VICE-PRINCIPAL	\$145,567.13	\$3,280.24
PELTON, ALICIA	TEACHER	\$88,267.05	\$0.00
PELTON, TAVISH	TEACHER	\$89,230.55	\$0.00
PENNER, KURT	TEACHER	\$99,216.25	\$34.00
PEPPIN, CHANTAL	TEACHER	\$77,085.92	\$29.58
PERCIVAL, MICAH	TEACHER	\$84,064.47	\$0.00
PERICH, LINDSAY	TEACHER	\$113,725.63	\$99.26
PERRY, NAOMI	TEACHER	\$112,655.20	\$30.00
PERSON, JENNIFER	ACTING DIRECTOR, INFORMATION TECHNOLOGY	\$144,178.71	\$2,488.74
PETERS, PENNY-JANE	TEACHER	\$78,036.78	\$0.00
PETERSON, ALISON	TEACHER	\$111,112.61	\$0.00
PETERSON, KRISTINE	TEACHER	\$111,646.22	\$8,223.47
PETERSON, SUSANNA	TEACHER	\$89,731.74	\$0.00
PETLEY-JONES, JACK	TEACHER	\$105,818.35	\$37.80
PETROPOULOS, JENNY	TEACHER	\$103,994.49	\$0.00
PETROVIC, SHANNON	TEACHER	\$108,747.32	\$0.00
PETTIT, JAMES	PLUMBER	\$86,762.29	\$168.05
PHARIS, LEIGH	TEACHER	\$109,500.82	\$38.46
PHILIP, ANTHONY	ELECTRICAL FOREPERSON	\$94,765.41	\$43.05
PHILIP, KEVAN	ELECTRICIAN	\$75,867.84	\$1,836.17
PHILIP, TROY	CARPENTER APPRENTICE	\$76,947.05	\$214.27
PHILLIPS, ERIK	CARPENTER	\$81,343.10	\$964.51
PHILLIPS, JODI	TEACHER	\$112,259.21	\$0.00
PHILLIPS, MATTHEW	ACTING VICE-PRINCIPAL	\$107,995.54	\$0.00
PHOSY, SIERRA	TEACHER	\$81,636.60	\$0.00
PIASENTIN, CHANTELLE	TEACHER	\$101,561.74	\$0.00
PICKETT, THOMAS	TEACHER	\$76,690.82	\$0.00
PIERCE, KIRSTEN	TEACHER	\$92,585.41	\$0.00
PIERIK, TINA	PRINCIPAL	\$161,564.86	\$1,983.23
PILLAY, KOGIE	TEACHER	\$102,163.17	\$36.18
PIRRITANO, MICHAEL	DEVELOPER/BUSINESS ANALYST	\$118,767.29	\$0.00
PITBLADO, JAMES	TEACHER	\$82,562.95	\$104.54
PITE, AARON	TEACHER	\$112,221.95	\$0.00
PITRE, GREGORY	TEACHER	\$111,339.48	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
PLATIS, GLIKERIA	TEACHER	\$82,485.13	\$0.00
PLEDGER, MELISSA	OCCUPATIONAL HEALTH & SAFETY ADVISOR	\$97,569.17	\$178.89
POLLET, EMILY	TEACHER	\$102,090.59	\$41.18
POLSON, AMANDA	VICE-PRINCIPAL	\$138,188.44	\$7.89
PORTER, ERIN	TEACHER	\$111,369.16	\$0.00
PORTER, LINDSAY	TEACHER	\$107,571.29	\$0.00
POTKINS, SARAH	TEACHER	\$80,623.66	\$0.00
POULAIN, LOUIS	TEACHER	\$102,163.42	\$0.00
POULIN, HELENE	TEACHER	\$103,749.35	\$9.65
POULSEN, JACQUELINE	TEACHER	\$81,902.85	\$32.26
POWELL, LORRAINE	TEACHER	\$113,804.66	\$0.00
POWELL, SEAN	ACTING ASSOCIATE SUPERINTENDENT	\$203,903.20	\$10,334.50
POY, GREGORY	TEACHER	\$113,822.71	\$105.80
PRATT, ROSANNE	TEACHER	\$109,517.58	\$0.00
PRESTON, JOYCE	TEACHER	\$112,127.13	\$0.00
PRESTON, KRISTINA	TEACHER	\$78,589.95	\$20.00
PRETTY, BRETT	TEACHER	\$109,163.71	\$0.00
PRICE, STEVEN	TEACHER	\$115,289.02	\$226.45
PROCTOR, SAUL	TEACHER	\$109,626.47	\$0.00
PROIA, WILLIAM	TEACHER	\$79,013.54	\$0.00
PROTHEROE, KIMBERLY	TEACHER	\$90,118.03	\$50.00
PRUNKL, KERRI	TEACHER	\$100,026.86	\$41.18
PUCKETT, MELISSA	TEACHER	\$112,050.21	\$212.44
PUGH, ALISON	TEACHER	\$111,535.76	\$0.00
PULLAN, MIILA	TEACHER	\$112,222.35	\$0.00
PUNT, DONNA	MANAGER, HUMAN RESOURCES	\$98,578.19	\$28.00
PURNELL, CHRISTOPHER	TEACHER	\$103,641.46	\$0.00
PUTMAN, AMANDA	TEACHER	\$112,505.30	\$0.00
PYE, ANNA	TEACHER	\$80,720.57	\$0.00
QUAN, MARISA	TEACHER	\$89,767.42	\$75.00
QUAST, BRADY	TEACHER	\$120,574.54	\$30.00
QUAST, JEREMY	TEACHER	\$113,149.27	\$0.00
QUAST, VANESSA	TEACHER	\$112,110.16	\$0.00
QUINN, KERRY	TEACHER	\$102,806.34	\$0.00
RAK, MICHAEL	TEACHER	\$109,615.54	\$146.80
RANKIN, TRACY	TEACHER	\$82,763.28	\$0.00
RAYNOR-ATTEBURY, MOIRA	TEACHER	\$113,822.76	\$0.00
READ, ALAINA	TEACHER	\$78,941.73	\$0.00
READ, AMY	TEACHER	\$93,894.28	\$41.18
REDMOND, KATHRYN	TEACHER	\$77,536.36	\$0.00
REED, REBECCA	TEACHER	\$92,507.26	\$0.00
REGIER, KAITLYN	TEACHER	\$84,528.46	\$0.00
REID, DANA	TEACHER	\$95,631.92	\$0.00
REID, DEANNA	VICE-PRINCIPAL	\$136,975.85	\$1,415.28
REID, JOHN	TEACHER	\$102,148.30	\$0.00
REID, MICHELLE	TEACHER	\$109,591.86	\$0.00
REINTJES, MIKKI	TEACHER	\$112,110.14	\$0.00
REKSTEN, NORAH	TEACHER	\$107,353.40	\$0.00
RELF, JANA	PRINCIPAL	\$156,037.99	\$1,407.78
REMPEL, SUSAN	TEACHER	\$111,060.79	\$0.00
RESIDE, SARA	TEACHER	\$122,750.09	\$31.78
RESELL, DAGMAR	TEACHER	\$109,517.97	\$0.00
REYNOLDS, SEAN	TEACHER	\$112,239.21	\$0.00
RHODES, JAMES	TEACHER	\$76,387.92	\$55.00
RICHARDSON, BETH	VICE-PRINCIPAL	\$142,868.54	\$40.59
RICHARDSON, JULIE	TEACHER	\$86,697.75	\$52.90
RICHEY, HOLLY	TEACHER	\$81,999.80	\$0.00
RICHEY, TRAVIS	TEACHER	\$112,110.34	\$0.00
RICHTER, KELLY	TEACHER	\$76,262.22	\$0.00
RICHTERS, ADRIENNE	TEACHER	\$107,603.22	\$0.00
RIMEK, JANINE	TEACHER	\$102,089.62	\$0.00
ROBERTS, LEILANI	TEACHER	\$102,188.63	\$0.00
ROBERTS, VICKI	PRINCIPAL	\$156,174.83	\$1,623.76
ROBERTSON, JESSICA	TEACHER	\$103,015.02	\$6.19
ROBINSON, AXEL	TEACHER	\$100,518.68	\$0.00
ROBINSON, NATALIE	TEACHER	\$83,446.81	\$0.00
ROBINSON, TRISH	TEACHER	\$112,127.46	\$0.00
ROCKWELL, ADRIA	TEACHER	\$101,880.63	\$0.00
RODIER, LYNNEA	TEACHER	\$109,500.80	\$0.00
RODMAN, DESMOND	PAINTER FOREPERSON	\$83,094.83	\$43.05
ROGERS, BEN	TEACHER	\$100,753.94	\$0.00
ROGERS, CLAIRE	TEACHER	\$83,402.92	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
ROLLO, SARAH	TEACHER	\$103,064.60	\$0.00
ROLSTON, CHERYL	VICE-PRINCIPAL	\$138,340.84	\$637.69
ROMPHF, JONATHAN	TEACHER	\$108,146.73	\$34.00
ROMPHF, MATTHEW	PAINTER	\$75,508.05	\$513.36
ROSENBERG, PETER	TEACHER	\$102,087.79	\$0.00
ROSS, HOLLIE	TEACHER	\$84,349.22	\$41.18
ROSS, JEREMY	TEACHER	\$108,636.61	\$0.00
ROSS, TANYA	TEACHER	\$108,992.87	\$563.06
ROTKIN, LISA	TEACHER	\$110,472.94	\$0.00
ROUECHE, ROBERT	ELECTRICIAN	\$83,776.39	\$43.05
ROY, MATTHEW	TEACHER	\$103,038.43	\$0.00
ROZZANO, JOSEPH	CARPENTER	\$77,887.28	\$293.05
RUDMAN, NICK	CARPENTER FOREPERSON	\$88,668.10	\$228.56
RUFFOLO, LIANA	TEACHER	\$86,973.15	\$0.00
RUMBLE, SEAN	TEACHER	\$78,892.65	\$0.00
RUMBOLT, SACHA	TEACHER	\$97,198.50	\$0.00
RUSS, PAM	ALLIED SPECIALIST	\$92,057.55	\$2,942.19
RUSSELL, HILARY	MANAGER, NETWORKS, COMMUNICATION	\$106,696.02	\$1,041.16
RUTHERFORD, SCOTT	TEACHER	\$111,473.09	\$0.00
SACKER-VAN GESSEL, ROBIN	TEACHER	\$111,006.88	\$0.00
SAGER, ERIKA	TEACHER	\$78,356.02	\$63.69
SAKIYAMA, DALE	TEACHER	\$113,925.27	\$0.00
SALIDO, ARLENE	TEACHER	\$85,450.32	\$44.78
SALOMONS, MICHELLE	TEACHER	\$97,337.12	\$0.00
SALVATI, SUSAN	TEACHER	\$97,002.65	\$6.18
SAMUELSON, SCOTT	TEACHER	\$112,038.36	\$0.00
SANCHEZ, ANGELA	ACTING VICE-PRINCIPAL	\$115,903.79	\$0.00
SANDERSON, CINDY	PRINCIPAL	\$156,037.96	\$7.89
SAPSFORD, BARBARA	VICE-PRINCIPAL	\$138,036.05	\$514.36
SCALAPINO, LISA	ALLIED SPECIALIST	\$107,863.91	\$1,509.37
SCHAEFER, JEFFREY	TEACHER	\$111,662.69	\$0.00
SCHIPPERS, MARK	TEACHER	\$112,219.31	\$0.00
SCHLAPPNER, CARRIE	PRINCIPAL	\$158,481.02	\$623.04
SCHNEIDER, JONATHAN	TEACHER	\$112,208.58	\$50.00
SCHNEIDER, LISA	TEACHER	\$82,970.54	\$0.00
SCHROEDER, TODD	TEACHER	\$103,894.95	\$0.00
SCHURING, MEGAN	TEACHER	\$104,035.45	\$0.00
SCHWARZ, LOUISE	TEACHER	\$100,093.91	\$0.00
SCHWARZ, RENE	TEACHER	\$111,636.88	\$0.00
SCIGLIANO, FRANK	TEACHER	\$101,873.94	\$34.00
SCOTT, ANDREA	TEACHER	\$94,820.05	\$0.00
SCOTT, JENNIFER	VICE-PRINCIPAL	\$141,731.25	\$2,035.24
SCOTT, MATTHEW	TEACHER	\$92,049.74	\$10.50
SCOTT, SKYE	TEACHER	\$92,976.36	\$0.00
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$109,521.33	\$0.00
SEABERG, MICHA	VICE-PRINCIPAL	\$141,731.28	\$0.00
SEABERG, VICKY	TEACHER	\$112,127.46	\$0.00
SEALE, JANET	TEACHER	\$75,503.08	\$0.00
SEAMAN, HEATHER	TEACHER	\$112,199.74	\$0.00
SEELEY-CAVERS, SIONED	TEACHER	\$77,025.77	\$0.00
SEFTON, JAY	TEACHER	\$86,378.85	\$0.00
SENESE, JANE	TEACHER	\$101,549.35	\$41.18
SHANNON, LIA	TEACHER	\$102,089.11	\$38.60
SHAPIRO, LISA	TEACHER	\$109,664.12	\$0.00
SHARRATT, MELISSA	TEACHER	\$78,152.15	\$0.00
SHAUGHNESSY, MELISSA	TEACHER	\$78,063.90	\$0.00
SHAW, LISA	TEACHER	\$101,230.96	\$0.00
SHAW, PAULA	TEACHER	\$92,047.29	\$0.00
SHERRINGTON, JENNIFER	TEACHER	\$109,500.82	\$0.00
SHERSTOBITOFF, TAMMY	DISTRICT PRINCIPAL, HUMAN RESOURCE SERVICES	\$165,779.53	\$174.50
SHI, ZIHAN	SENIOR MANAGER, MARKETING INTERNATIONAL EDUCATION	\$132,442.19	\$29,394.95
SHIELDS, MICHELLE	TEACHER	\$75,690.99	\$0.00
SHIRES, ANDREW	TEACHER	\$102,072.28	\$0.00
SHIROTA, JENNIFER	TEACHER	\$94,193.98	\$0.00
SHLAKOFF, LYNN	TEACHER	\$110,889.16	\$0.00
SHOLINDER, KIMBERLY	TEACHER	\$110,292.81	\$0.00
SHONKI, KARMDDEEP	TEACHER	\$98,870.73	\$0.00
SHORTHOUSE, ALYSON	TEACHER	\$101,993.73	\$0.00
SHORTREED, DAVID	VICE-PRINCIPAL	\$141,769.70	\$3,318.26
SHORTT, CHARMAINE	DISTRICT PRINCIPAL, EARLY LEARNING AND CHILD CARE	\$160,159.01	\$1,281.83
SHOWERS, SONDR	TEACHER	\$111,045.33	\$0.00
SHRUBSOLE, DEREK	TEACHER	\$112,238.54	\$135.09

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
SHULTZ, ACIA	TEACHER	\$104,552.29	\$2,030.96
SHUM, ANNIE	TEACHER	\$111,664.22	\$0.00
SHYPITKA, BRENDA	TEACHER	\$102,148.36	\$30.00
SIMONOK, LISA	TEACHER	\$102,087.13	\$1,198.31
SIMONSON, ERIC	TEACHER	\$112,110.14	\$0.00
SIMONSON, ERIKA	TEACHER	\$95,158.20	\$0.00
SIMPSON, CORRINA	TEACHER	\$110,403.66	\$0.00
SINGH, TANIA	VICE-PRINCIPAL	\$142,748.66	\$2,498.64
SIRDINSKI, SUZANNE	TEACHER	\$100,867.29	\$0.00
SITAR, ISTVAN	TEACHER	\$112,239.22	\$9.26
SIVERTSON, GREG	TEACHER	\$112,984.12	\$9.25
SKINNER, ANDREA	TEACHER	\$111,997.60	\$0.00
SKWAROK, JAMES	TEACHER	\$112,219.31	\$0.00
SLOBODA, STEFANIE	VICE-PRINCIPAL	\$139,847.86	\$1,015.33
SLUGGETT, CASSANDRA	TEACHER	\$78,583.49	\$0.00
SMALL, JENNIFER	TEACHER	\$82,010.07	\$0.00
SMART, KIMBERLEE	TEACHER	\$109,519.32	\$0.00
SMIRNJAK, JOSEPH	ROOFER	\$80,351.76	\$361.78
SMITH, ALEXANDRA	TEACHER	\$83,951.97	\$0.00
SMITH, ALLISON	TEACHER	\$80,314.50	\$0.00
SMITH, CHRISTINE	TEACHER	\$114,151.51	\$30.00
SMITH, JOLENE	TEACHER	\$110,989.60	\$0.00
SMITH, MATTHEW	TEACHER	\$95,236.25	\$0.00
SMITH, PATRICIA	TEACHER	\$81,677.34	\$0.00
SMITH, PAUL	TEACHER	\$109,523.43	\$0.00
SMITH, SANDY	TEACHER	\$115,743.07	\$133.64
SMITH, SHERRY	PAINTER	\$76,946.80	\$373.36
SMITH, SUSAN	TEACHER	\$109,641.20	\$42.00
SNIDER, IAN	TEACHER	\$103,592.47	\$0.00
SNOW, JOANNA	PRINCIPAL	\$157,351.97	\$8,450.80
SOMERS, EDWARD	TEACHER	\$114,354.21	\$882.34
SORENSEN, JODI	TEACHER	\$111,552.84	\$52.90
SPAHAN, FRANCINE	TEACHER	\$102,205.31	\$1,261.36
SPALL, KARA	TEACHER	\$87,140.43	\$0.00
SPARK, DEVIN	SHEET METAL WORKER APPRENTICE	\$75,664.71	\$444.09
SPARROW, DENISE	TEACHER	\$109,521.15	\$0.00
SPELLER, RACHEL	TEACHER	\$109,637.16	\$134.47
SPELT, PAUL	TEACHER	\$79,604.66	\$0.00
SPICER, KEVIN	TEACHER	\$112,210.63	\$0.00
SPICER, STEPHANIE	TEACHER	\$90,250.60	\$0.00
SPIES, JANE	TEACHER	\$102,190.38	\$0.00
SPINK, TESSA	TEACHER	\$89,624.95	\$0.00
SPRAY, TIM	TEACHER	\$113,822.73	\$0.00
SRAN, STEVE	TEACHER	\$101,632.03	\$0.00
STAPPLETON, AMANDA	TEACHER	\$88,875.10	\$0.00
STAR, MICHAEL	TEACHER	\$123,470.90	\$0.00
STARK, JENNIFER	HOMESTAY COORDINATOR, INTERNATIONAL EDUCATION	\$75,968.47	\$1,906.39
ST-ARNAUD, GABRIELLE	TEACHER	\$100,511.62	\$0.00
STARODUB, JACQUELINE	TEACHER	\$111,692.33	\$41.18
STEAD, NICOLE	TEACHER	\$109,518.76	\$0.00
STEEVES, NICOLE	TEACHER	\$112,195.63	\$0.00
STEFFENS, MEGAN	TEACHER	\$90,253.65	\$0.00
STEPHEN, NICHOLAS	TEACHER	\$96,978.97	\$0.00
STEPHENS, SARAH	TEACHER	\$81,449.85	\$0.00
STEVENS, MANDY	TEACHER	\$111,661.16	\$0.00
STEVENS, RYAN	TEACHER	\$109,517.58	\$0.00
STEVENS, SHELLEY	TEACHER	\$109,626.34	\$0.00
STEVENSON, PAUL	VICE-PRINCIPAL	\$141,731.19	\$306.21
STEVENSON, RYAN	TEACHER	\$115,936.56	\$266.18
STEWART, CAITLIN	TEACHER	\$80,767.81	\$0.00
STONNELL, BRIAN	CARPENTER	\$81,008.03	\$1,912.06
STOREY, MEAGHAN	TEACHER	\$103,666.68	\$0.00
STORY, ELIZABETH	TEACHER	\$107,445.50	\$0.00
STRATFORD, KATHY	TEACHER	\$106,141.65	\$0.00
STRIDE, KATRINA	SECRETARY-TREASURER	\$218,696.13	\$12,572.52
STRINGER, LYNDA	TEACHER	\$83,819.32	\$0.00
STRONG, NICOLE	TEACHER	\$112,239.02	\$0.00
STUBBS, JEFFREY	TEACHER	\$87,736.86	\$0.00
SUNDHER, SANJAI	TEACHER	\$112,247.47	\$0.00
SWAN, JAMES	TEACHER	\$87,087.97	\$0.00
SWAN, LINDSAY	PRINCIPAL	\$151,922.80	\$630.93
TAGGART, AMY	TEACHER	\$85,820.95	\$91.36

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
TAGGART, ROXANNE	TEACHER	\$113,822.71	\$0.00
TAGHAOUSSI, MARC	TEACHER	\$109,626.14	\$105.80
TAIT, SARAH	TEACHER	\$98,764.47	\$0.00
TALBOT, ALYSSA	TEACHER	\$89,278.42	\$0.00
TASCON LOPEZ, ALVARO ENRIQUE	INFORMATION SYSTEMS - SERVER ADMINISTRATOR	\$82,316.96	\$29.59
TATAR, IOANA	TEACHER	\$90,240.56	\$0.00
TAYLOR, CARRIE ANN	TEACHER	\$109,621.20	\$14.55
TEBO, CHELSEA	TEACHER	\$86,015.18	\$0.00
TENUTA, EMMA	TEACHER	\$84,942.82	\$0.00
TERFLOTH, JASON	TEACHER	\$89,678.07	\$0.00
TESSEMAKER, JOCELYN	TEACHER	\$91,973.72	\$0.00
TEVAARWERK, KATHERINE	TEACHER	\$112,127.97	\$52.90
THATCHER, GORDON	TEACHER	\$111,341.70	\$0.00
THEIM, SUSAN	TEACHER	\$102,072.28	\$0.00
THISTLE, WILLIAM	TEACHER	\$100,993.69	\$0.00
THOM, MEGAN	TEACHER	\$96,313.62	\$0.00
THOMAS, LARA	TEACHER	\$96,998.19	\$0.00
THOMAS, SCOTT	PRINCIPAL	\$157,351.97	\$0.00
THOMAS-BOOTH, ERICA	TEACHER	\$109,500.79	\$93.38
THOMPSON, DONNA	PRINCIPAL	\$161,422.61	\$2,352.64
THOMPSON, JULIA	TEACHER	\$112,138.81	\$134.47
THOMPSON, KATE	TEACHER	\$98,459.34	\$0.00
THOMPSON, LAUREN	TEACHER	\$99,235.44	\$0.00
THOMPSON, MIKE	TEACHER	\$109,160.77	\$0.00
THOMPSON, THOMAS	PRINCIPAL	\$157,915.95	\$0.00
THONGER, ALEXIS	TEACHER	\$78,076.76	\$0.00
THORBURN, ELYSE	TEACHER	\$86,422.34	\$848.00
THORKELSSON, JENNIFER	TEACHER	\$78,597.39	\$0.00
THORNTON, KEELY	TEACHER	\$111,475.72	\$0.00
THURBIDE, CAMERON	TEACHER	\$102,163.79	\$0.00
TIMMERMANS, TANYA	TEACHER	\$102,087.79	\$0.00
TOMPKINS, MARYLOU	TEACHER	\$112,127.29	\$0.00
TOPIC, WINIFRED	TEACHER	\$96,554.13	\$0.00
TOTH, MAXINE	TEACHER	\$104,424.04	\$0.00
TOYE-WATSON, JADE	TEACHER	\$105,811.54	\$1,799.05
TRAN, JACK	TEACHER	\$102,072.28	\$0.00
TRAN, STEPHANE	TEACHER	\$111,893.61	\$0.00
TRAVERSE, CAMILLE	ALLIED SPECIALIST	\$106,649.37	\$5,614.35
TRAYNOR, JANELLE	TEACHER	\$112,127.39	\$0.00
TREBILCO, RACHEL	TEACHER	\$105,902.97	\$4,388.06
TREBLE, JENNIFER	TEACHER	\$111,731.71	\$0.00
TRINH, AI LINH	TEACHER	\$112,127.26	\$0.00
TROFIMUK, MARYANNE	PRINCIPAL	\$161,635.42	\$282.73
TRUMPY, CHRISTINA	TEACHER	\$107,306.81	\$0.00
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERNATIONAL EDUCATION	\$158,974.81	\$898.62
TURCOTTE, JULIEN	TEACHER	\$112,266.89	\$0.00
TUREK, AMBER	TEACHER	\$78,897.15	\$0.00
TURNER, BENJAMIN	TEACHER	\$118,555.63	\$155.89
TURNER, EDWARD	ELECTRICIAN	\$81,851.57	\$1,812.16
TYRRELL, RACHELLE	TEACHER	\$109,500.97	\$0.00
TYSON, KYRA	TEACHER	\$80,012.91	\$41.10
UGLJAR, LAUREN	TEACHER	\$102,485.11	\$15.00
URTON, GEOFFREY	TEACHER	\$77,658.06	\$0.00
VALIKOSKI, ANN	TEACHER	\$93,910.00	\$0.00
VAN CAMPEN, NICOLE	TEACHER	\$91,452.33	\$0.00
VAN DER PUTTEN, SONJA	VICE-PRINCIPAL	\$126,822.53	\$16.00
VAN KATWIJK, CHIANA	TEACHER	\$80,852.46	\$21.19
VAN MOLL, ERIC	TEACHER	\$108,208.00	\$0.00
VAN SPRONSEN, JONATHON	TEACHER	\$79,830.36	\$34.00
VAN TINE, BART	TEACHER	\$97,824.72	\$180.00
VANAKKER, MARK	TEACHER	\$103,905.84	\$0.00
VERDE, TYLER	TEACHER	\$87,140.63	\$2,211.39
VERHAGEN, MICHAEL	TEACHER	\$107,205.82	\$50.00
VINGO, MICHELLE	TEACHER	\$110,183.38	\$0.00
VINTERS, JAMES	ELECTRONICS TECHNICIAN 2	\$79,433.59	\$146.99
VISTISEN-HARWOOD, MARNI	DIRECTOR, FACILITIES	\$182,946.66	\$208.28
VIZER, ROY	TEACHER	\$88,052.66	\$0.00
VOLK, STACEY	TEACHER	\$93,706.72	\$0.00
VON TIGERSTROM, MAUREEN	TEACHER	\$112,127.54	\$992.58
VOUK, KELCIE	TEACHER	\$95,410.68	\$0.00
WADDELL, CONNOR	TEACHER	\$77,966.31	\$0.00
WALASEK, DEBRA	TEACHER	\$109,631.39	\$0.00

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

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

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

NAME	POSITION	REMUNERATION	EXPENSES
WALASEK, JASON	TEACHER	\$109,517.75	\$0.00
WALDRON, TERRENCE	CARPENTER FOREPERSON	\$76,385.01	\$43.05
WALKER, OMDREA	TEACHER	\$112,109.98	\$105.34
WALKER, RAYMOND	CARPENTER	\$86,064.53	\$497.81
WALKER, REBECCA	TEACHER	\$82,771.50	\$0.00
WALKER, SHEILAH	TEACHER	\$111,099.53	\$0.00
WALLACE, GORDON	PROJECT MANAGER, MAJOR CAPITAL	\$119,342.70	\$464.04
WALLACE, SEAN	TEACHER	\$113,906.06	\$0.00
WALMAN, ASHLEY	TEACHER	\$110,521.88	\$0.00
WALT, DANA	TEACHER	\$111,535.75	\$0.00
WALTERS, LARA	TEACHER	\$106,599.27	\$0.00
WALTON, CAROL	TEACHER	\$107,723.71	\$2,775.26
WARDLE, TANYA	TEACHER	\$109,945.77	\$0.00
WATSON, BRENT	TEACHER	\$109,533.15	\$230.00
WATSON-EVANS, AYESHA	TEACHER	\$75,305.67	\$0.00
WEAR, LARA	TEACHER	\$110,386.65	\$0.00
WEAVER, JEFFERY	TEACHER	\$113,956.29	\$0.00
WEBER, DEBORAH	TEACHER	\$110,357.33	\$0.00
WEBER, ELEANOR	TEACHER	\$112,211.14	\$0.00
WECKEND, SUZANNE	VICE-PRINCIPAL	\$139,054.53	\$1,743.52
WEINERMAN, ASHER	TEACHER	\$103,240.57	\$0.00
WEIR, HEATHER	TEACHER	\$111,744.34	\$0.00
WELBY, SEAN	ACTING VICE-PRINCIPAL	\$122,667.07	\$577.86
WELSH, ELIZABETH	ALLIED SPECIALIST	\$112,127.45	\$0.00
WELTE MAIBEN, BRUNO	TEACHER	\$82,035.25	\$0.00
WEST, ALISON	TEACHER	\$107,255.09	\$0.00
WEST, GWYNETH	TEACHER	\$102,072.28	\$40.00
WEST, MELANIE	TEACHER	\$90,318.73	\$0.00
WESTBROOK, RILEY	TEACHER	\$88,460.67	\$0.00
WESTBY, LEOLA	TEACHER	\$102,110.55	\$0.00
WESTCOTT, STEPHEN	TEACHER	\$102,088.13	\$52.90
WESTON, ANNA	TEACHER	\$81,507.17	\$0.00
WESTON, JOHN	TEACHER	\$114,059.55	\$0.00
WESTON, PATRICK	TEACHER	\$101,290.09	\$193.64
WESTON, SHELLEY	TEACHER	\$98,515.36	\$0.00
WHEELER, BAILEY	TEACHER	\$95,920.41	\$2,122.00
WHEELER, STEWART	TEACHER	\$118,914.54	\$0.00
WHIN-YATES, BRIAN	LOCKSMITH	\$76,286.74	\$264.69
WHITE, BENJAMIN	TEACHER	\$113,510.97	\$0.00
WHITE, JAIMEE	TEACHER	\$90,087.38	\$0.00
WHITTEN, DEB	SUPERINTENDENT OF SCHOOLS	\$317,429.96	\$21,852.94
WHYTE, KAREN	TEACHER	\$89,527.20	\$0.00
WIEDEMAN, KRISTIN	TEACHER	\$110,419.52	\$0.00
WIGNALL, CHRISTOPHER	TEACHER	\$109,626.52	\$0.00
WILCOX, KEVIN	TEACHER	\$95,346.82	\$0.00
WILKINSON, KAYLI	TEACHER	\$112,075.32	\$0.00
WILLIAMS, ALAN	TEACHER	\$102,086.52	\$30.00
WILLIAMS, CATERINA	TEACHER	\$98,653.22	\$0.00
WILLIAMS, JESSICA	TEACHER	\$112,127.30	\$284.00
WILLIAMS, JULIE	TEACHER	\$82,481.26	\$0.00
WILLIAMS, LYNDA	TEACHER	\$109,021.77	\$0.00
WILLIAMS, NICOLE	TEACHER	\$92,021.35	\$162.75
WILLIAMS, SEAN	PLUMBER	\$77,218.68	\$236.77
WILLIAMSON, LAUREN	TEACHER	\$109,517.68	\$0.00
WILLINGTON, CARMEN	TEACHER	\$109,626.37	\$0.00
WILLIS, JAMES	TEACHER	\$86,990.86	\$0.00
WILLSON, LAUREN	TEACHER	\$95,040.79	\$134.47
WILSON, CHRISTINA	TEACHER	\$102,072.29	\$117.65
WILSON, FREDRICK	TEACHER	\$77,918.17	\$120.00
WILSON, NICOLE	TEACHER	\$102,087.08	\$0.00
WILTON, DEANNA	TEACHER	\$102,189.05	\$0.00
WINKLER, SARAH	PRINCIPAL	\$154,184.66	\$1,049.06
WINTHROPE, SUE	TEACHER	\$107,522.98	\$0.00
WINTON, TONYA	VICE-PRINCIPAL	\$135,237.12	\$2,246.97
WITTMAN, BRIE	TEACHER	\$104,556.72	\$18.38
WITZKE, AARON	TEACHER	\$95,791.70	\$0.00
WOHLBERG, LIANE	TEACHER	\$84,859.27	\$0.00
WOLSAK, JUSTINE	TEACHER	\$111,553.19	\$0.00
WOOD, SHAWNA	TEACHER	\$112,127.32	\$0.00
WOODROW, ANDREA	TEACHER	\$93,059.85	\$38.46
WOOTTON, PETER	TEACHER	\$78,751.06	\$0.00
WORSLEY, HARRISON	TEACHER	\$102,166.65	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
WRIGHT, COREY	TEACHER	\$113,925.28	\$0.00
WRIGHT, LAUREN	TEACHER	\$102,687.25	\$0.00
WRIGHT, SARA	TEACHER	\$112,985.26	\$99.57
WU, JOY	TEACHER	\$99,643.31	\$0.00
YARR, TRACY	TEACHER	\$75,216.78	\$0.00
YEE, ALEXANDRA	TEACHER	\$84,947.68	\$0.00
YEE, BRITTANY	TEACHER	\$92,543.10	\$0.00
YOUNESI, NIKA	TEACHER	\$79,986.11	\$0.00
YOUNG, ALANA	TEACHER	\$100,921.68	\$0.00
YOUNG, ANDREW	CARPENTER	\$81,004.71	\$1,655.19
YOUNG, DAVID	TEACHER	\$111,656.31	\$0.00
ZAPPELLA, GIOVANNI	PLUMBER	\$83,408.92	\$417.60
ZEMANEK, TIMOTHY	TEACHER	\$96,601.21	\$0.00
ZHOU, BRONWYN	TEACHER	\$100,508.70	\$34.00
ZOLBROD, SAMUEL	TEACHER	\$99,093.15	\$225.00
ZUCKO, VINI	TEACHER	\$88,100.46	\$18.38
ZUYDERDUYN, MELISSA	TEACHER	\$112,266.66	\$0.00
TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000		\$143,280,208.11	\$608,455.92
TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS		\$79,146,215.09	\$166,942.35
TOTAL FOR EMPLOYEES OTHER THAN ELECTED AND APPOINTED OFFICIALS		\$222,426,423.20	\$775,398.27
CONSOLIDATED TOTAL - REMUNERATION PAID		\$222,670,567.79	\$781,649.58
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN			\$13,559,072.80

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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 2024-2025.

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, 2025**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
ACCESSSMT HOLDINGS LTD	\$84,138.83
ACKLANDS-GRAINGER INC	\$42,045.18
ACTION DOOR SERVICE INC	\$30,156.74
ACUREN GROUP INC	\$31,280.92
ALI BABA PIZZA	\$50,287.40
ALLIANCE ENGINEERING WORKS LTD	\$62,044.65
ALUMA SYSTEMS INC.	\$137,286.24
AMAZON.CA	\$608,506.02
AME CONSULTING GROUP	\$60,821.25
ANDREW SHERET LTD.	\$278,083.08
ANNIE M. CHARBONNEAU, ARCHITECT	\$121,631.38
APOLLO SHEET METAL LTD	\$102,488.89
APPLE CANADA INC	\$32,236.73
ARCHIE JOHNSTONE PLUMBING & HEATING	\$1,721,435.73
ARI FINANCIAL SERVICES T46163	\$94,902.24
ART STARTS IN SCHOOLS	\$31,204.75
ASSOCIATED VICTORIA PEST CONTROL	\$37,757.54
BARTLETT TREE EXPERT COMPANY	\$36,579.38
BC AGRICULTURE IN THE CLASSROOM	\$78,285.25
BC FERRIES	\$74,630.30
BC HOUSING	\$34,501.17
BC HYDRO & POWER AUTHORITY	\$1,509,085.50
BC SCHOOL SPORTS	\$53,205.18
BC TRANSIT	\$67,899.45
BCAUSE VENTURES LTD.	\$324,287.34
BCPVPA	\$149,655.96
BCSTA	\$79,859.43
BEST BUY	\$26,299.80
BEST WESTERN HOTEL	\$44,423.56
BOLEN BOOKS LTD	\$34,347.02
BORDEN LADNER GERVAIS LLP	\$305,866.18
BRIGHT CAN-ACHIEVE LIMITED	\$35,866.25
BUNZL CLEANING AND HYGIENE CANADA	\$672,650.54
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$391,525.06
CAMOSUN COLLEGE	\$518,489.10
CANADIAN CANCER SOCIETY	\$27,545.59
CANADIAN CORPS OF COMMISSIONAIRES	\$34,043.81
CANADIAN EDUCATION WAREHOUSE	\$33,571.21
CANADIAN TIRE	\$61,913.00
CANAM HOLDINGS LTD	\$65,992.50
CAPITAL CITY PAVING	\$65,021.25
CAPITAL PROJECT MANAGEMENT, IN	\$29,125.00
CAPITAL REGIONAL DISTRICT-WATER	\$31,569.87
CASCADE FIRE PROTECTION (2012)	\$25,200.00
CASCADIA METALS LTD	\$55,385.19
CENTAUR PRODUCTS INC	\$88,401.95
CENTRA CONSTRUCTION LTD.	\$919,765.40

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
CHARTER TELECOM INC	\$560,448.46
CLASS SOLVER PTY LTD.	\$32,613.95
CLOVERDALE PAINT INC	\$34,204.68
COAST APPLIANCES	\$25,462.65
COLUMBIA INDUSTRIAL SUPPLIES	\$63,538.76
COMMERCIAL LIGHTING PRODUCTS LTD	\$40,268.67
COMOX COACH & SHUTTLE LTD	\$29,436.77
COPCAN CIVIL LP	\$413,727.23
CORP OF THE CITY OF VICTORIA	\$394,835.59
CORP OF THE DIST OF OAK BAY	\$155,670.88
CORP OF TOWNSHIP OF ESQUIMALT	\$189,655.90
COSTCO WHOLESALE	\$272,499.83
CRESCENT BEACH PUBLISHING	\$100,635.56
CURTIS MASONRY LTD	\$123,623.20
CUSTOM PRO EXTERIORS LTD	\$77,251.58
DELTA VICTORIA OCEAN POINTE	\$150,995.41
DENBOW	\$83,986.32
DISTRICT OF SAANICH	\$155,161.29
DMS TECHNOLOGIES INC	\$72,450.00
DOCUEASY - ENGLISH IN CANADA	\$26,426.25
DOLLARAMA	\$42,622.58
DOMINOS PIZZA	\$30,309.70
DURWEST CONSTRUCTION MANAGEMENT	\$3,018,861.40
E C S ELECTRICAL CABLE SUPPLY	\$30,356.41
E H PRICE LIMITED	\$39,600.92
EAGLE WING TOURS	\$110,042.60
ECOLAB CO.	\$46,915.79
EDUCAN INSTITUTIONAL FURNITURE	\$51,266.57
EECOL ELECTRIC CORP	\$41,102.70
ENVIRO-VAC	\$52,050.55
ESQUIMALT COUNTRY GROCER	\$25,180.31
ESQUIMALT NATION	\$123,186.25
ESQUIMALT RECREATION CENTER	\$25,192.36
ET GROUP	\$152,805.08
EXPEDIA CRUISES VICTORIA	\$51,483.79
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,287,195.11
FAIRWAY MARKET	\$39,186.54
FARRIS, VAUGHAN, WILLS & MURPHY LLP	\$62,725.09
FIRST CLASS PLANNERS	\$28,499.28
FIRST RESPONSE GLASS LTD	\$35,973.40
FIVE STAR PAVING CO LTD	\$139,690.43
FLOURISH! SCHOOL FOOD SOCIETY	\$276,636.48
FLYNN CANADA LIMITED	\$561,046.52
FOCUSED EDUCATION RESOURCES SOCIETY	\$61,301.76
FOLLETT SCHOOL SOLUTIONS INC	\$55,816.10
FORBO FLOORING CANADA CORP	\$61,501.10
FORTISBC ENERGY (VANCOUVER ISLAND)	\$1,208,099.54

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
FOTOPRINT LIMITED	\$26,006.86
FRIESENS	\$26,570.43
FUTUREBOOK PRINTING, INC	\$64,348.47
G.R. PEARKES RECREATION CENTRE	\$26,430.66
GASPARD	\$60,915.59
GORDON FOOD SERVICE CANADA LTD	\$101,742.72
GRANDVIEW CRYSTAL SCREEN CANAD	\$31,822.00
GREEN ROOTS PLAY EQUIPMENT INC	\$536,658.15
GRIST SLATE AND COPPER ROOFING	\$712,482.65
GVTA	\$289,461.80
HARAMBE CONSULTING	\$51,606.60
HEIDELBERG MATERIALS CANADA LIMITED	\$86,080.84
HEROLD ENGINEERING LIMITED	\$215,332.43
HOME LUMBER & BUILDING SUPPLY	\$70,482.04
HOMEWOOD HEALTH INC	\$170,100.00
HOT HOUSE PIZZA	\$48,677.43
HOULE ELECTRIC LIMITED	\$59,131.80
ICC CONSULTANTS INC.	\$25,752.04
ICONIX WATERWORKS LIMITED PARTNERSHIPS	\$37,234.58
INNOV8 DIGITAL SOLUTIONS INC	\$556,176.24
INTER-CO DIVISION 10 INC.	\$53,187.75
IREDALE ARCHITECTURE	\$296,991.77
ISLAND ASPHALT LIMITED	\$74,656.84
ISLAND ENVIRONMENTAL HEALTH & SAFETY	\$129,758.10
ISLAND FLOORING CENTRE LTD	\$206,058.34
ISLAND KEY COMPUTER LTD	\$1,343,564.70
ISLAND KEY SUPPLY	\$40,810.87
ISLAND SEXUAL HEALTH SOCIETY	\$26,080.00
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$102,940.76
JAMF SOFTWARE	\$43,331.07
JOSTENS	\$97,777.39
K P M G	\$33,075.00
KC CONCRETE FORMING LTD	\$43,557.07
KENNEDY, MARY KAY	\$44,904.89
KERR CONTROLS INC	\$189,369.19
KERSTIN WEGEN - WEGENKUNSTREIS	\$158,274.23
KEV SOFTWARE INC	\$169,534.80
KINETIC CONSTRUCTION LTD	\$1,028,130.71
KMBR ARCHITECTS PLANNERS INC.	\$437,852.60
KMS TOOLS & EQUIPMENT LTD	\$59,463.26
KOFFMAN KALEF LLP	\$60,002.52
L'AUBERGE DU MONT	\$170,373.00
LIMSSA	\$28,332.71
LIN HAW INTERNATIONAL CO	\$25,848.61
LONG & MCQUADE LIMITED	\$164,349.56
LUMBERWORLD OPERATIONS LTD	\$167,930.69
LVISSAA	\$101,778.41

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
M&L PAINTING LTD	\$92,801.75
MACNUTT ENTERPRISES LTD	\$69,815.18
MAKE PROJECTS LTD.	\$39,926.24
MAZZEI ELECTRIC	\$1,774,047.85
MCELHANNEY ASSOCIATES LAND SURVEYING LTD	\$45,163.00
MCRAE'S ENVIRONMENTAL SERVICES	\$45,949.76
MICHAELS	\$31,475.39
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	\$4,299,428.14
MINISTER OF FINANCE C/O CLIMATE ACTION	\$142,406.25
MODERN ALUMINUM & VINYL PRODUCTS	\$39,001.55
MODERN PURAIR (VICTORIA)	\$51,559.20
MONK OFFICE SUPPLY LTD.	\$640,258.15
MT WASHINGTON PACIFIC, ULC	\$39,654.34
MUNICIPAL PENSION PLAN	\$4,378,941.58
MUNROS BOOKSTORE LTD	\$103,628.42
MYRA SYSTEMS CORP.	\$44,520.03
NORM NICHOLSON TECHNICAL SERVICES	\$76,072.52
NORTON ROSE FULBRIGHT CANADA	\$268,768.75
OAKCREEK GOLF & TURF LP	\$65,643.81
OFFICE MOVE PRO	\$51,975.00
OUT OF THE BLUE DESIGNS	\$144,314.06
PACIFIC AUDIO WORKS LTD	\$90,498.56
PACIFIC BLUE CROSS	\$5,902,829.64
PACIFIC CONTROLS LIMITED	\$54,514.08
PACIFIC ROLLSHUTTERS & AWNINGS	\$114,324.00
PALADIN TECHNOLOGIES INC	\$54,305.15
PANAGO	\$189,535.80
PASSION SPORTS	\$112,686.00
PAYPAL	\$44,404.25
PHIL SMITH ROOFING CO.	\$41,107.50
PHILTER AUDIO CORPORATION	\$28,620.09
POWERSCHOOL CANADA ULC	\$46,275.73
PRICES LOCK & SAFE	\$63,214.54
PROGRESSIVE FUNDRAISING INC	\$264,674.40
PROSTOCK ATHLETIC SUPPLY	\$49,066.65
PROVINCE OF BRITISH COLUMBIA	\$71,976.29
PUBLIC EDUCATION BENEFITS TRUST	\$3,197,438.36
QUICK LINKS CONSTRUCTION LTD.	\$42,215.52
REAL CDN WHOLESALE #67	\$99,961.18
REAL CDN. SUPERSTORE #	\$40,749.27
REDBLUE HEATING & REFRIGERATION	\$168,477.79
REIMER HARDWOODS LTD	\$126,129.44
REMOVAL REMEDIATION SERVICES	\$127,850.00
RICHELIEU HARDWARE LTD	\$43,306.22
RICHMOND ELEVATOR MAINTENANCE	\$110,095.65
RIVERS LAWN & GARDEN MAINTENANCE	\$414,944.43
ROCKY POINT ENGINEERING LTD	\$53,732.72

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
RUFFELL & BROWN INTERIOR LIMITED	\$51,505.19
RUSSELL HENDRIX FOOD SERVICE	\$49,219.42
RYZUK GEOTECHNICAL LTD	\$29,285.87
SAANICH WATER DEPARTMENT	\$478,768.82
SAVE ON FOODS	\$246,607.38
SCHNEIDER ELECTRIC CANADA INC	\$36,203.70
SCHOLASTIC CANADA LTD.	\$36,988.28
SCHOOL HOUSE TEACHING SUPPLIES	\$37,663.74
SCHOOLHOUSE PRODUCTS INC	\$84,081.97
SHAW BUSINESS	\$54,466.47
SHERWIN-WILLIAMS	\$38,154.83
SINCLAIR SUPPLY LTD	\$38,753.75
SMCN CONSULTING INC	\$219,489.38
SMITH TRANSPORTATION LTD	\$100,992.74
SOFTCHOICE CANADA CORP.	\$552,534.50
SONGHEES NATION	\$133,796.25
SRD CONTROLS INC	\$29,925.00
SSD SAWMILL SALES DIRECT LTD	\$27,604.50
STAGEFAB CUSTOM MANUFACTURING	\$68,632.55
STAPLES STORE	\$43,890.95
STRONG NATIONS PUBLISHING, INC	\$25,223.22
SUBWAY	\$161,117.55
SUNBELT RENTALS OF CANADA INC	\$74,570.02
SUNCOR ENERGY PRODUCTS	\$299,557.39
SYBERTECH WASTE REDUCTION LTD	\$25,878.36
SYSCO CANADA INC.	\$155,876.95
TAPESTRY MUSIC	\$42,531.13
TEACHERS PENSION PLAN	\$19,317,345.62
TEAM SALES VANCOUVER ISLAND LT	\$41,959.45
TECHNICAL SAFETY BC	\$42,499.65
TEDFORD OVERHEAD DOOR & GATES	\$34,701.36
TELUS	\$133,400.79
TELUS MOBILITY INC	\$227,868.69
TEXTHELP INC	\$41,842.50
THE HOME DEPOT	\$56,978.86
THIRDWAVE BUS SERVICES	\$1,115,607.88
THRIFTY FOODS	\$162,840.03
TIER ONE TRAVEL INC	\$108,974.34
TIRES UNLIMITED	\$28,157.45
TITAN SPORT SYSTEMS LTD.	\$372,968.04
TOMWAY INTERIOR WALL SYSTEMS	\$179,655.00
TOP LINE ROOFING	\$133,971.82
TOWER FENCE PRODUCTS LTD	\$43,255.73
TOWN OF VIEW ROYAL	\$28,075.16
TRANSTAR SANITATION SUPPLY LTD	\$70,806.03
TRI CITY FINISHING	\$278,261.55
TROY LIFE & FIRE SAFETY LTD	\$51,366.55

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
TWL FOOD SERVICES INC	\$96,272.35
UAP INC	\$32,086.18
ULINE CANADA CORPORATION	\$72,758.37
UNIVERSAL SHEET METAL LTD	\$447,373.55
UNIVERSITY OF VICTORIA	\$94,106.79
UNIVERUS SOFTWARE CANADA INC.	\$39,928.88
VANCOUVER ISLAND HEALTH AUTHORITY	\$714,480.60
VANCOUVER ISLAND POSTECH	\$81,053.70
VANCOUVER PUBLIC EDUCATION ALLIANCE CORP	\$34,664.25
VEENSTRA CONSULTING LTD	\$40,655.66
VICTORIA NATIVE FRIENDSHIP CENTRE	\$110,890.88
VILLAGES PIZZA	\$36,636.32
WAL-MART	\$373,984.64
WALT DISNEY TRAVEL COMPANY	\$68,286.88
WASTE MANAGEMENT OF CANADA COR	\$253,228.70
WATERLINE YACHTS INC	\$25,128.96
WELLS FARGO EQUIPMENT	\$41,566.10
WESCO DISTRIBUTION-CANADA INC	\$108,315.20
WESCOR CONTRACTING LTD	\$899,120.25
WESTCOAST ROOF INSPECTION SERVICES	\$88,952.33
WESTERN EDUCATIONAL ADVENTURES	\$27,104.46
WESTERN EQUIPMENT LTD	\$25,320.60
WESTJET	\$29,469.32
WHITE SPOT	\$75,688.11
WILDPLAY VICTORIA	\$33,042.16
WILSON AND PROCTOR LIMITED	\$48,397.52
WILSONS TRANSPORTATION LTD	\$109,063.44
WORKSAFE BC	\$3,302,790.24
WSP CANADA INC.	\$61,849.87
YELLOWRIDGE CONSTRUCTION LTD	\$21,818,573.34
YMCA-YWCA OF VANCOUVER ISLAND	\$32,464.48
ZONAR SYSTEMS	\$36,324.29
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$107,429,507.38
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$7,482,454.00
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$114,911,961.38

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

SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2025

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:		
Remuneration	\$ 222,670,568	
Employee expenses	781,650	
Employer portion of Employment Insurance		
Contributions and Canada Pension Plan	13,559,073	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 237,011,290
 Schedule of Payments for the Provision of Goods and Services		114,911,961
CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS		\$ 351,923,252

FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$261,484,888	
Special Purpose Fund Expenditures	44,831,042	
Capital Fund Expenditures	43,134,505	
CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES		\$349,450,435

DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES		\$ 2,472,817
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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.

News from School District No. 61



Aug 21 & 22 - District and School Admin Leadership gather to prepare for the new school year



Aug 28 - Victoria Fire Department donates school supplies to James Bay Elementary



Sept 2 - First day of school! (pictured crossing guards at McKenzie Elementary)



September and always - Welcoming returning and new students to our district including incoming Kindergarteners, international students through our Uplands Campus, and new families to Canada through our District Welcome Centre.

News from School District No. 61



Sept 5 - Teacher Librarians professional development



Sept 5 - New Cedar Hill Middle School opens for students



Sept 9 - Trustee Electoral Areas Public Engagement

Congratulations / Gratitude

Gratitude to Facilities staff for their work in buildings and on grounds throughout the summer.

Gratitude to Facilities staff and Cedar Hill Middle School staff for their work on the beautiful new building.

Welcome to new students, staff and families who have joined us this school year.

Welcome to this year's 2025-2026 Representative Advisory Council of Students.

Upcoming

Sept 15 - First Board Meeting of the new school year

Sept 15 - First meeting of the school year with Representative Advisory Council of Students

Sept 22 - Pro D Day

Sept 30 - National Day for Truth and Reconciliation / Orange Shirt Day

School District No. 61 (Greater Victoria)
556 Boleskine Road, Victoria, BC V8Z 1E8
Phone (250) 475-4162 Fax (250) 475-4112

TO: The Board of Education
FROM: Deb Whitten, Superintendent of Schools
RE: **Enhancing Student Learning Report**
DATE: September 15, 2025

Background:

In the fall of 2020, the Ministry of Education introduced the Enhancing Student Learning Reporting (ESLR) Order. This order requires all school districts to submit an annual report to the Minister of Education by September 30. For the 2025 submission the deadline has been extended to October 1, 2025, in recognition of National Day for Truth and Reconciliation.

Beginning in 2025, the Ministry implemented a three-year ESLR reporting cycle. Within this cycle, each school district will submit one comprehensive ESLR report and two shorter interim reports. Our district will submit the full ESLR report for the 2025–2026 school year.

Summary of Report:

The Enhancing Student Learning Report is a key component to our district's annual strategic planning cycle, with a particular focus on advancing equity in learning outcomes for Indigenous learners, children and youth in care, and students with disabilities and diverse abilities. The full report is structured in two parts. Part 1, "Review Data and Evidence," provides an opportunity to assess progress by analyzing data to identify trends, correlations, and areas for improvement. This section supports evidence-informed decision-making and strategy refinement. Part 2, "Respond to Results," outlines how the district has implemented a cycle of continuous improvement, ensured ongoing engagement, responded to findings, and aligned resources and strategies to enhance student outcomes.

Staff (Senior Leadership Team members, Directors, District Principals and Vice Principals, and Communication Specialist) have collaborated to analyze the data and prepare the 2025–2026 ESLR submission. In addition, feedback from the Indigenous Education Council has been incorporated into the report. The report reflects the priorities outlined in our District Strategic Plan and demonstrates our ongoing commitment to using data to guide planning, measure success, and allocate resources effectively in support of student learning.

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

The data within the ESLR is organized under three pillars: Intellectual Development, Human and Social Development, and Career Development. It includes Ministry required data such as the Foundation Skills Assessment (FSA), Graduation Assessments, Student Learning Survey (SLS), Five-Year Completion Rate, and Post-Secondary Transition data. In addition, the report incorporates local district data, including Student Learning Update information.

While the ESLR is formally submitted to the Minister of Education, it also serves a broader purpose as a public document. It is designed to communicate the district's goals, progress, and areas of focus to the wider community, reinforcing transparency and accountability in support of student success.

Recommendation:

That the Official Trustee of School District No. 61 (Greater Victoria) approve the Enhancing Student Learning Annual Report 2025-2026, as presented.

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

Greater Victoria School District

SD61

Enhancing Student Learning Report September 2025

Part 1: Review Data and Evidence Pre-Populated Provincial Template

In Review of Year 2024-2025 of Strategic Plan 2020-2028

Approved by Board on TBD

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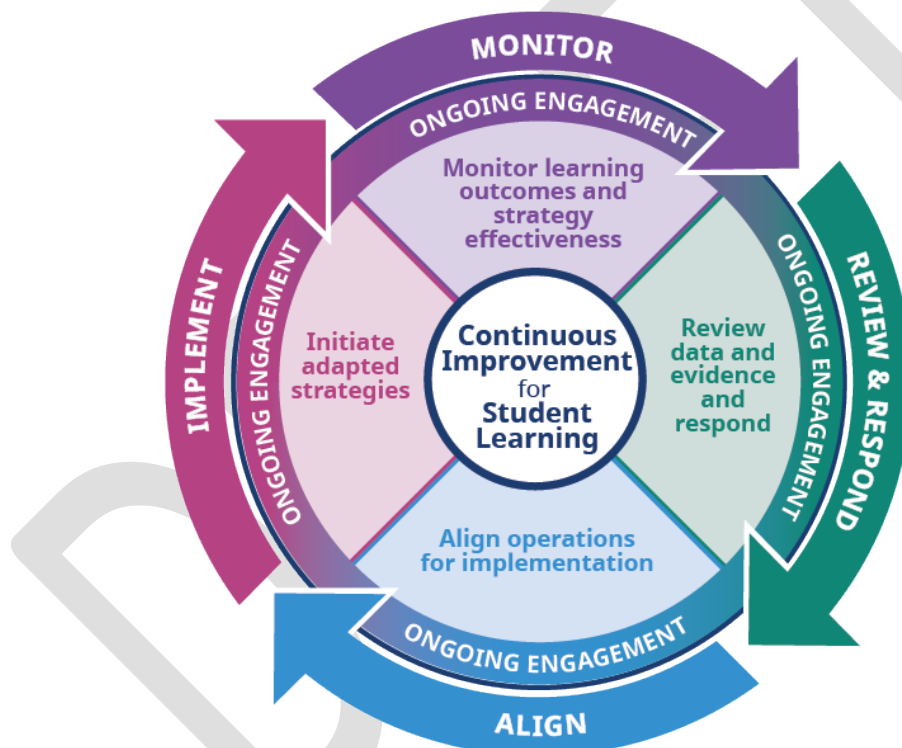
DRAFT

Enhancing Student Learning Report:

Ministry Note

Each school district in British Columbia submits the Enhancing Student Learning Report annually, as required by the Enhancing Student Learning Reporting Order. The Report provides a progress update on the district's work to continuously improve learning outcomes, with a particular focus on equity of outcomes. It also summarizes the results of the district's ongoing review of student learning data and evidence. To expedite and standardize reporting, parts of this report are structured using a ministry-provided template.

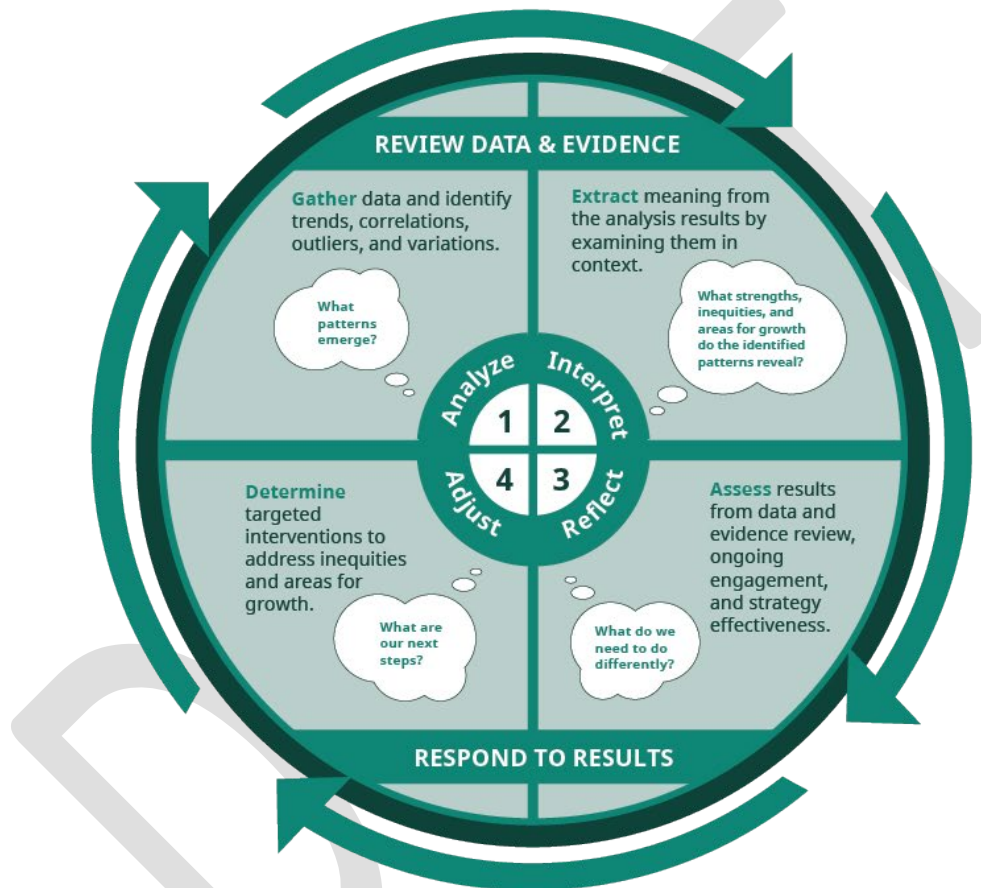
The Report provides information on the district's continuous improvement processes, with a focus on processes included within the **Continuous Improvement Cycle**:



A **continuous improvement cycle** is a critical element of the ongoing commitment to raising system performance. District Continuous improvement cycles are developed by the senior team and ensure a focus on the educational success of every student and effective and efficient district operations. The continuous improvement cycle is actioned annually by the district team and allows them to implement, monitor, review and respond, and align targeted strategies and resources to improve student learning outcomes.

District teams must evaluate and adjust strategies to meet objectives to best target areas for growth and improve learning outcomes for all students. Adjustments are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial- and district-level data and evidence. Districts must evaluate data and evidence and adjust strategies based on the results of this review. This “Review and Respond Cycle” is actioned within the “Review and Respond” portion of the Continuous Improvement Cycle and the outcomes are summarized and reported out on in the annual Enhancing Student Learning Report.

Review and Respond Cycle:



For the purpose of this document, please note:

The use of Local First Nation(s) refers to a First Nation, a Treaty First Nation or the Nisga'a Nation in whose traditional territory the board operates.

“Indigenous students, children and youth in care, and students with disabilities or diverse abilities” are referred to as the priority populations identified in the Framework for Enhancing Student Learning Policy.

The plan created by superintendents to operationalize the board’s Strategic Plan within the district is referred to as an “implementation plan”. The name of this plan may vary between districts, with other names such as an operational plan or action plan.

Review Data and Evidence

Part 1



Review Data and Evidence Provides:

- **Visuals** of the provincial data required by the Enhancing Student Learning Reporting Order
- **A summary** of the district team's:
 1. **Analysis** (What patterns emerge?)
 2. **Interpretation** (What strengths, inequities, and areas for growth do the identified patterns reveal?)

A note on provincial data provided in this template:

The ministry has provided visual representations for the required provincial measures set out in the [Enhancing Student Learning Reporting Order](#). These are grouped into three categories:

- Intellectual development (literacy & numeracy proficiency);
- Human and social development (student feelings of welcomeness, safety, and belonging); and
- Career development (graduation and post-secondary transition rates).

Please note: As per the [Protection of Personal Information when Reporting on Small Populations](#) policy, this report **does not** display data points that:

- reflect groups of 9 students or fewer, or
- pose a risk of individual student identification through the mosaic effect.

Intellectual Development

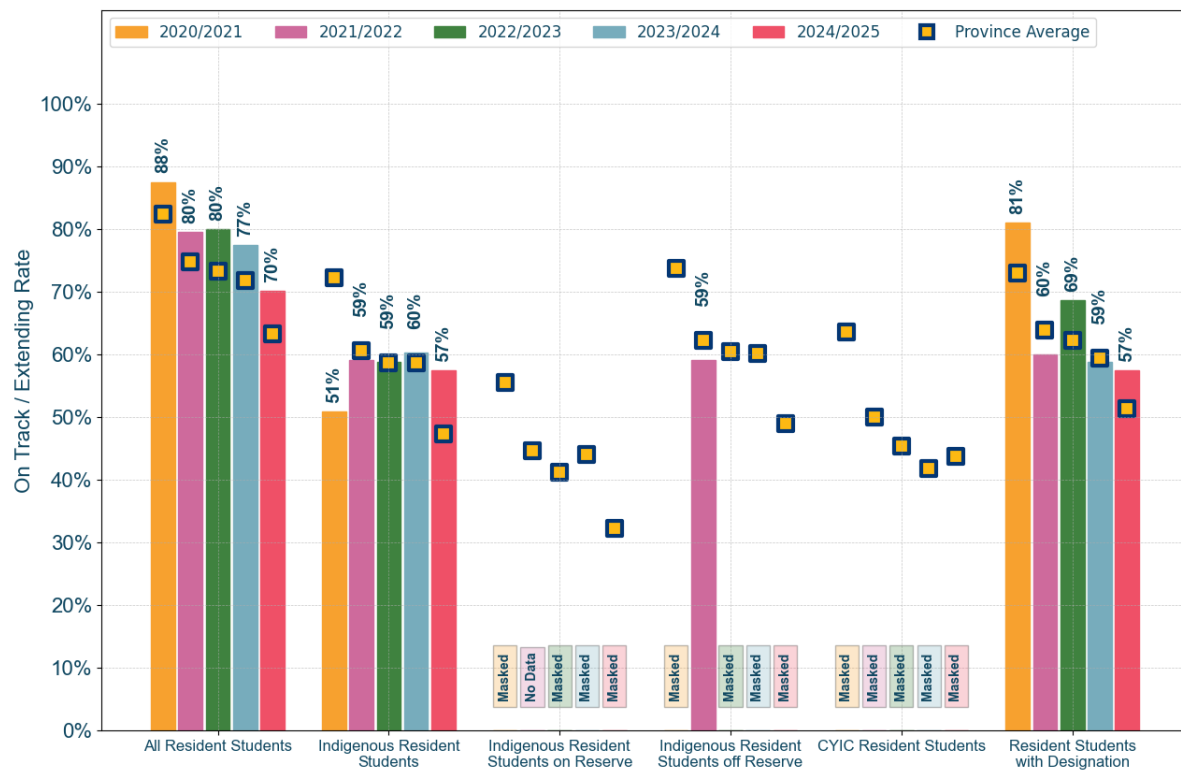
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

SD061 - Grade 4 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	1497 55%	1483 61%	1544 62%	1538 61%	1618 80%
Indigenous Resident Students	144 38%	116 42%	154 52%	119 53%	130 67%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	147 25%	135 37%	151 34%	162 31%	211 51%

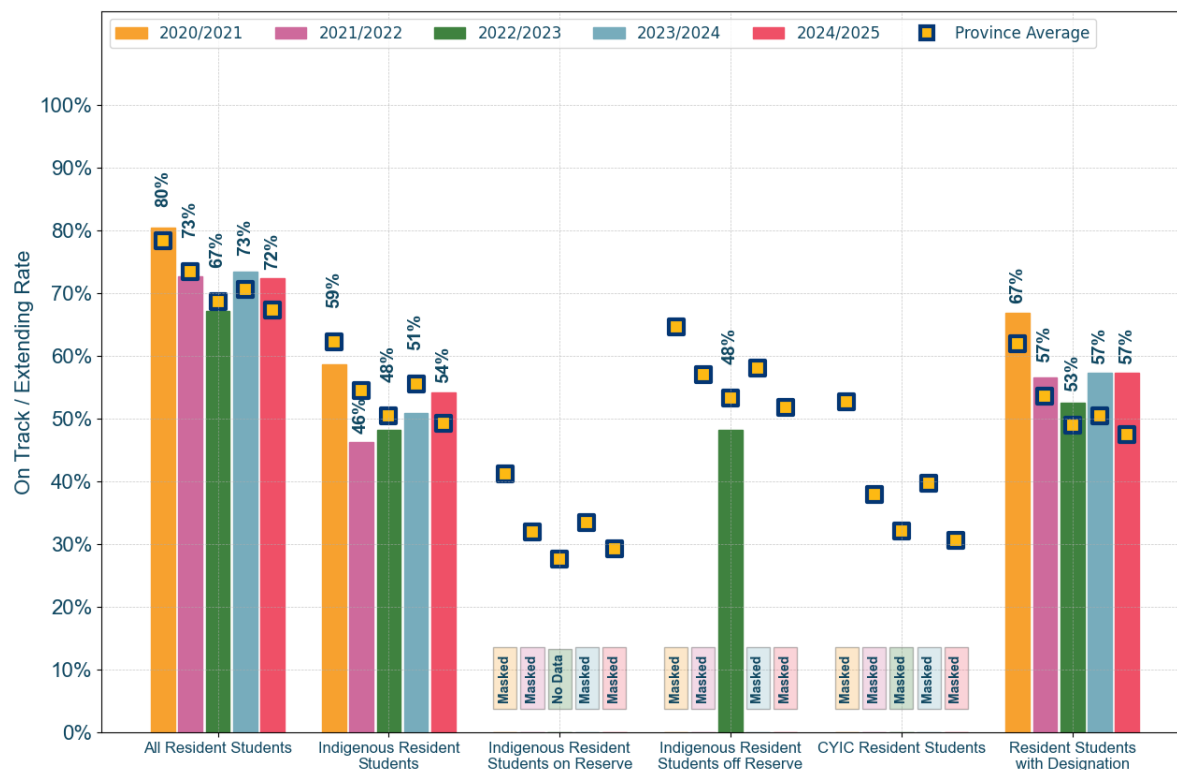
SD061 - Grade 4 FSA Literacy - On Track / Extending Rate



SD061 - Grade 7 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	1465 58%	1437 55%	1449 54%	1507 52%	1533 87%
Indigenous Resident Students	126 46%	145 46%	127 44%	133 41%	114 73%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	262 46%	270 43%	242 41%	287 33%	290 73%

SD061 - Grade 7 FSA Literacy - On Track / Extending Rate

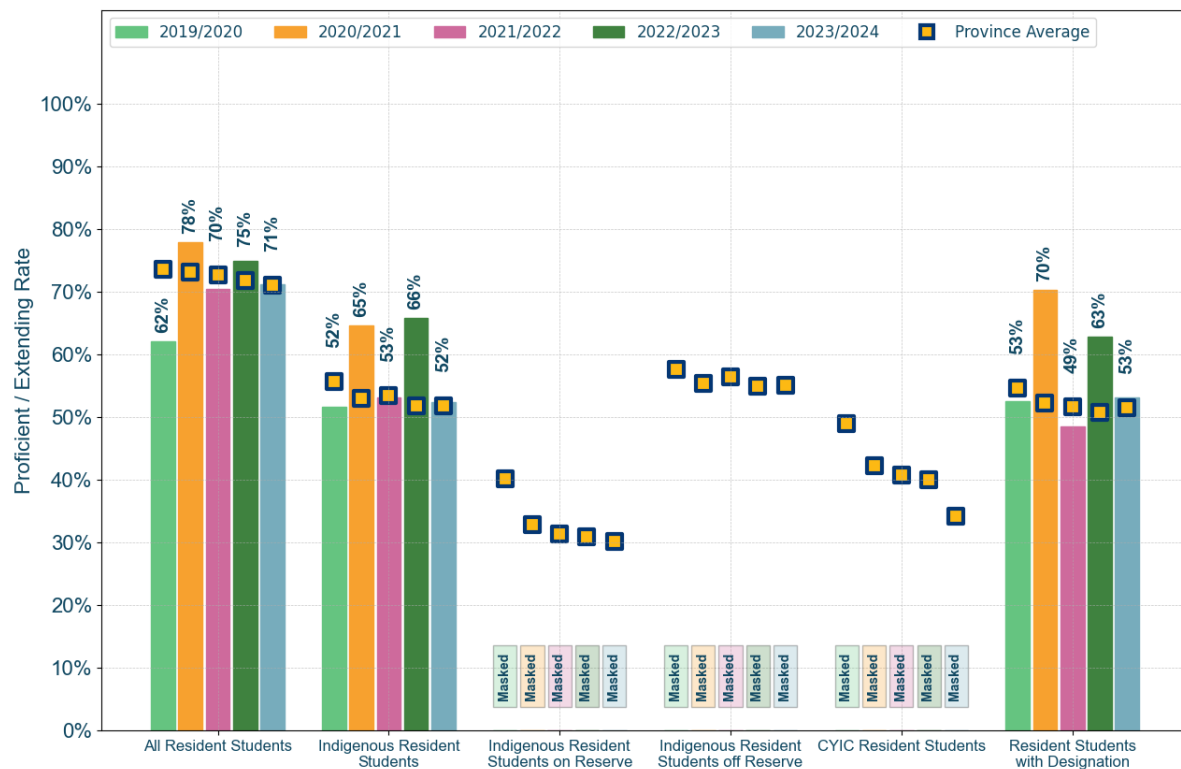


Measure 1.2: Grade 10 Literacy Expectations

SD061 - Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	1405 50%	1406 85%	1409 77%	1477 87%	1559 89%
Indigenous Resident Students	124 40%	111 60%	141 57%	122 73%	132 72%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	274 44%	234 74%	270 62%	303 78%	337 77%

SD061 - Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate



Analysis:

Outcome 1 - Literacy



Grade 4, 7, and 10 Literacy Expectations

Key Context: To protect student privacy, some data for Indigenous Resident Students on Reserve, Indigenous Resident Students off Reserve, and Children and Youth in Care (CYIC) Resident Students is masked. Participation rates for Grades 4 and 7 Foundations Skills Assessment (FSA) have been consistent for the past three years, with a significant increase in both grades in 2024/2025. The district achieved a five-year high for participation in the Grade 10 Literacy Graduation Assessment, with 88.8% of All Resident Students completing the assessment (3.2 percentage points above the provincial rate).

Trends: The 2024/2025 Grade 4 FSA results show a district-wide decline compared to the previous two years. Grade 7 literacy rates (72.4%) are 2.2 percentage points higher than Grade 4. [FSA literacy progression over time data](#) shows that 66% of students who were On Track in Grade 4 remained On Track in Grade 7. Additionally, 38% of students who were Emerging in Grade 4 remained Emerging in Grade 7. For Grade 10 Literacy Graduation Assessment, All Resident Students have been Proficient or Extending at rates between 70-75% over the past three years.

Notable trends for priority populations are seen in Grade 4 FSA for Resident Students with Designations where there has been a decline in On Track/Extending Rates for the past three years. In contrast, Grade 7 FSA rates for Indigenous Resident Students increased over the past four years from 46% to 54%. However, overall rates lag significantly behind All Resident Students (20+ percentage points) and are lower than the provincial average.

As a result of these concerning declines (Gr 4) and gaps (Gr 7), we have intentionally focussed our supports on priority populations to attempt to shift these trends. (expanded on p. 10 and Part 2)

Relevant Comparisons: Despite the Grade 4 FSA district-wide decline from the previous year, the district continues to outperform provincial averages for All Resident Students (+6.8 percentage points), Indigenous Resident Students (+10.2 percentage points), and Students with Designations (+6.0 percentage points).

District Grade 7 FSA results have exceeded the provincial average for the second consecutive year, with 72.4% of students proficient or extending compared to 67.3% provincially. Notably, for the first time in five years the district also outperformed the province by 5 percentage points for Indigenous Resident Students, though overall rates are still below All Resident Students.

For the Literacy 10 Graduation Assessment, overall performance in the district closely mirrors the provincial average, with 71% of students achieving Proficient/Extending, compared to 71.2% provincially. However, significant disparities persist among student subgroups. Indigenous Resident Students performed at a rate 19% points lower than All Resident Students (71%), while Students with Designations had a Proficient/Extending rate of 53%.

Interpretation:

Outcome 1 - Literacy



Grade 4, 7, and 10 Literacy Expectations

Relevant Local Data: District Summary of Learning data shows 57% of students in Grade 4 students were proficient or extending by the end of the school year. While not directly comparable, this is below the district FSA result of 70% for all Resident students.

District Summary of Learning data shows that 68% of students in Grade 7 were proficient or extending by year-end. While not a direct comparison, this is generally consistent with the district FSA result of 72% for All Resident students.

Final marks for Grade 10 English aligned courses indicate that 85% of students achieved a grade of 60% or higher. While not directly comparable, this exceeds the provincial result on the Literacy 10 assessment by 14 percentage points.

Strengths: The district continues to perform above provincial averages in Grade 4 Literacy (+6.8 percentage points). Grade 7 Literacy shows positive growth from Grade 4 (+2.2 percentage points), indicating strong literacy development across the intermediate years.

Areas for Growth: Indigenous Resident Students and Students with Designations consistently score 10–20 percentage points below district averages in literacy. Literacy rates for CYIC Resident Students (28.6%) remain below provincial averages (30.5%), and masked data suggests continued challenges in participation and performance.

The disparity of results between specific student sub groups and priority populations is concerning and requires us to do things differently – change must occur.

Commitment to Improving Equity: We are committed to improving literacy outcomes for students in the early years, with a focus on priority populations. As a result we have made changes to the supports, culturally responsive services, and meeting structures. We expect these intentional shifts will help close the gaps.

- Maintain Early Literacy Collaboration Teacher (ELCT) roles, along with supplementary collaborative funds in identified priority schools.
- Intentionally increase ELCT FTE in specific schools.
- Purposefully use StrongStart classrooms for literacy support in afternoons.
- Implement and sustain Early Literacy Screening Tools beginning in Kindergarten.
- Allocate targeted funding to strengthen supports for Indigenous students K to 12.
- Provide professional development and job-embedded learning opportunities for elementary and middle school teams, with a focus on supporting priority learners within classroom settings.
- Require all schools to create a literacy goal, with an expectation to integrate equity targets for priority student achievement in the goal and strategies.

See Reflect and Adjust Chart in Part 2a for details about these strategies.

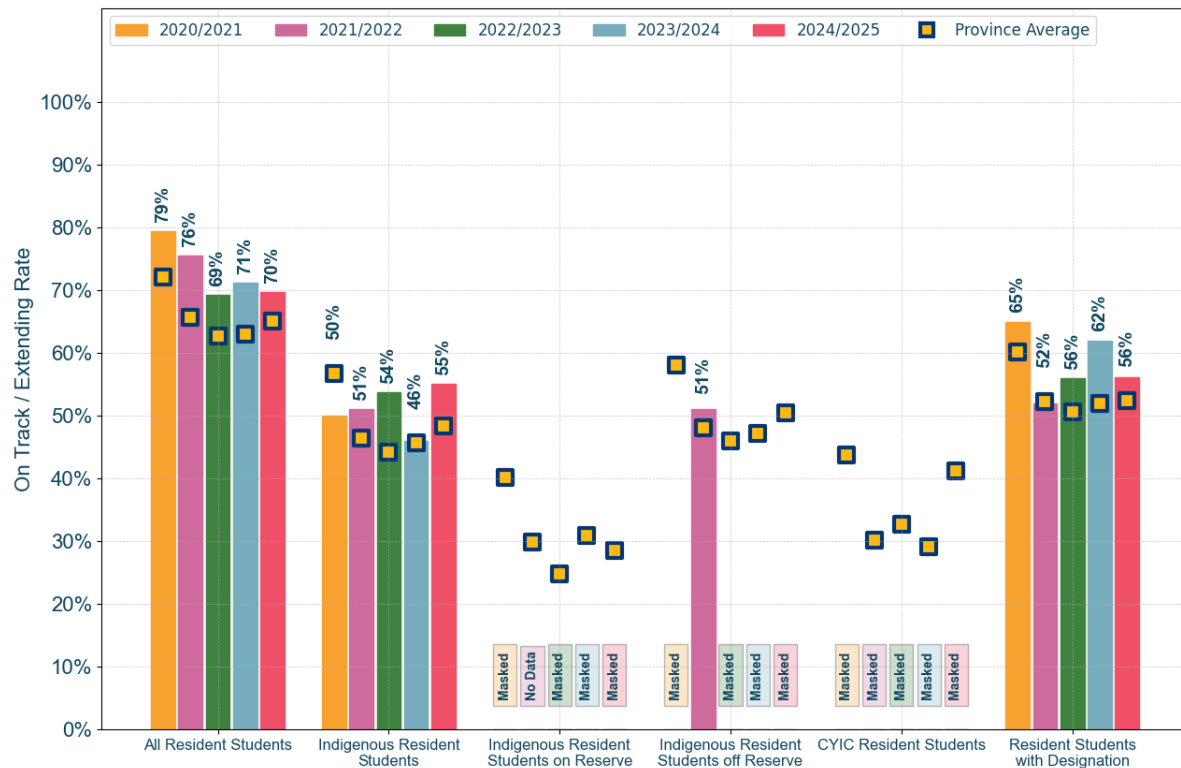
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

SD061 - Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	1497 55%	1483 61%	1544 61%	1538 61%	1618 80%
Indigenous Resident Students	144 36%	116 42%	154 52%	119 51%	130 68%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	147 27%	135 39%	151 33%	162 31%	211 51%

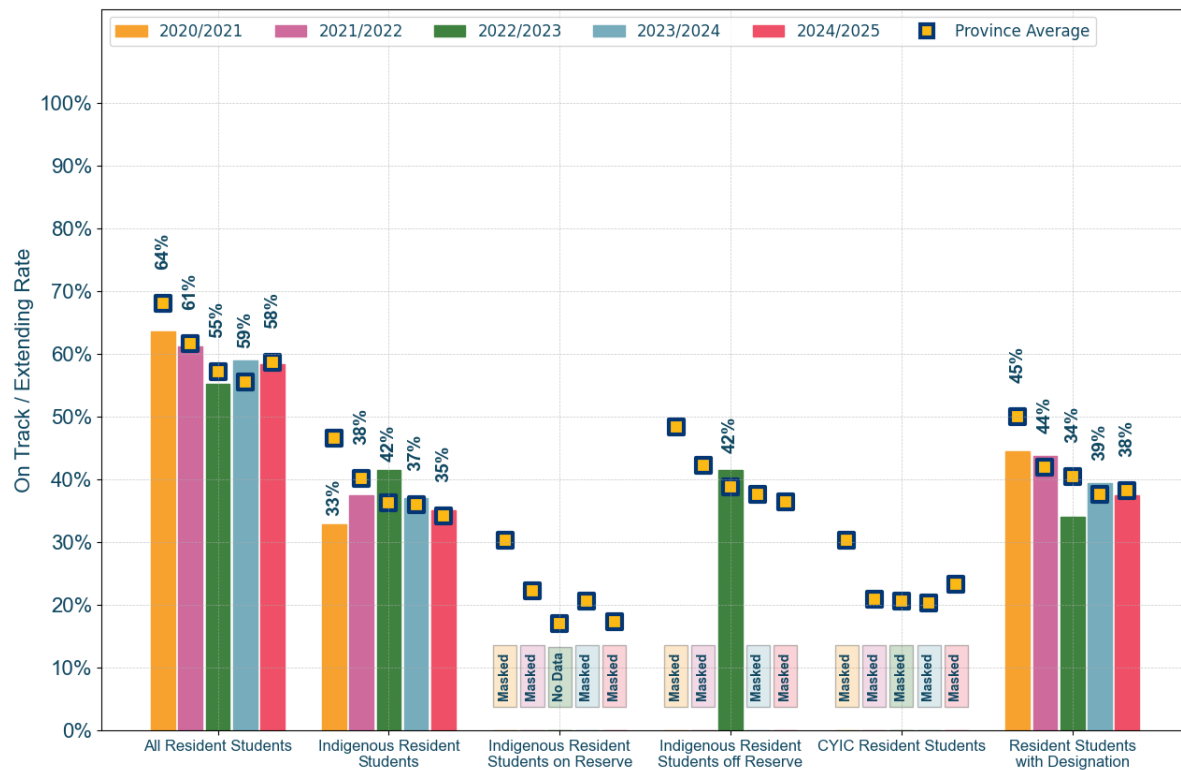
SD061 - Grade 4 FSA Numeracy - On Track / Extending Rate



SD061 - Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	1465 57%	1437 54%	1449 54%	1507 52%	1533 86%
Indigenous Resident Students	126 46%	145 44%	127 42%	133 41%	114 70%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	262 45%	270 41%	242 41%	287 34%	290 72%

SD061 - Grade 7 FSA Numeracy - On Track / Extending Rate

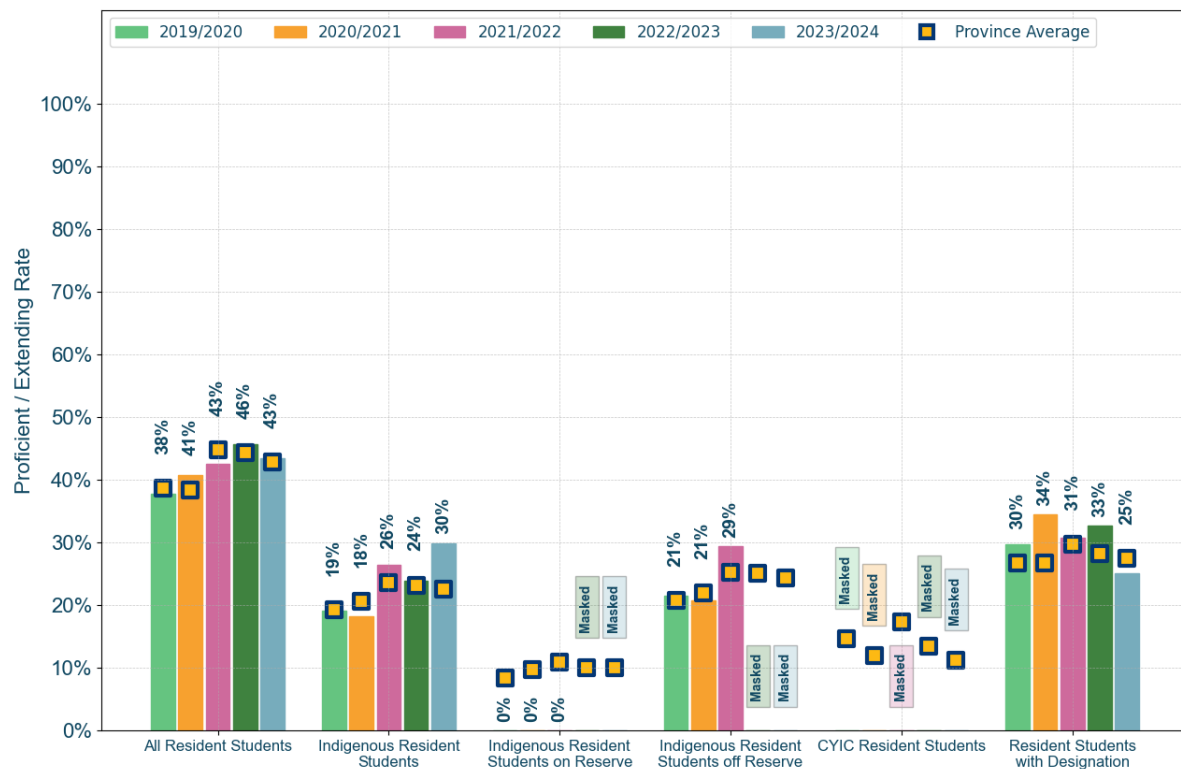


Measure 2.2: Grade 10 Numeracy Expectations

SD061 - Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	1403 64%	1403 70%	1401 52%	1470 58%	1536 46%
Indigenous Resident Students	122 42%	109 49%	145 41%	120 34%	131 38%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	274 57%	234 63%	268 43%	298 52%	332 36%

SD061 - Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate

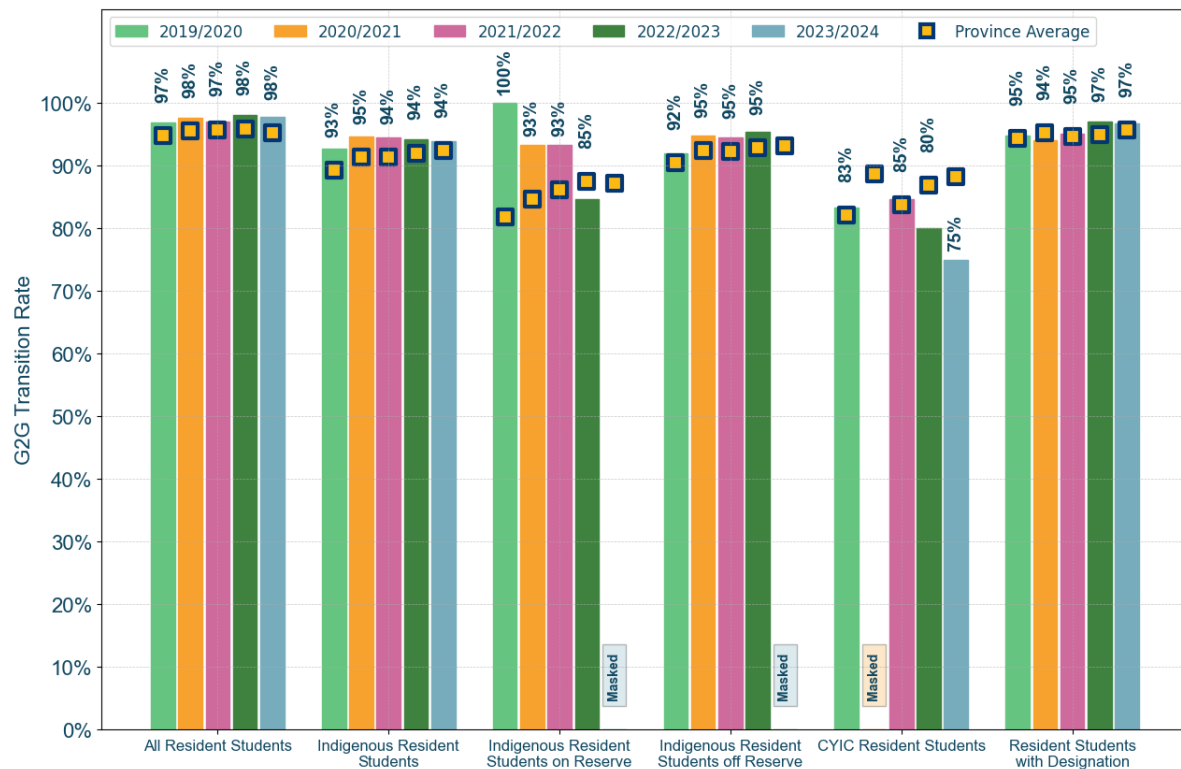


Measure 2.3: Grade-to-Grade Transitions

SD061 - Grade 10 to 11 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	1405	1408	1419	1475	1555
Indigenous Resident Students	124	112	144	121	131
Indigenous Resident Students on Reserve	12	15	15	13	Masked
Indigenous Resident Students off Reserve	112	97	129	108	Masked
CYIC Resident Students	12	Masked	13	15	16
Resident Students with Designation	273	237	269	302	333

SD061 - Grade 10 to 11 Transition Rate



SD061 - Grade 11 to 12 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	1448	1411	1424	1431	1539
Indigenous Resident Students	122	117	118	138	129
Indigenous Resident Students on Reserve	16	12	15	16	15
Indigenous Resident Students off Reserve	106	105	103	122	114
CYIC Resident Students	26	17	13	15	18
Resident Students with Designation	251	272	242	281	315

SD061 - Grade 11 to 12 Transition Rate



Analysis:

Outcome 2 - Numeracy



Grade 4, 7, and 10 Numeracy Expectations and Grade-to-Grade Transitions

Key Context: To protect student privacy, some data for Indigenous Resident Students on Reserve and CYIC Students is masked. Participation rates for Grade 4 and 7 FSA have been consistent, with a significant increase in both grades in 2024-25. Participation rates are lower on average for Numeracy 10 Graduation Assessment, which can be explained by the flexibility our district allows for students to complete this assessment in Grades 10, 11, or 12.

Trends: For the past three years, approximately 70% of All Resident Students have been On Track/Extending in Grade 4 FSA Numeracy compared to 55-59% in Grade 7. For Grade 10 Numeracy graduation assessment, All Resident Students have been proficient or extending at rates between 43% to 46% over the past three years.

Notable trends for priority populations are seen in Grade 7 Numeracy for Indigenous Resident Students where there has been a decline in On Track/Extending rates for the past three years. In contrast, Grade 10 numeracy graduation assessment proficiency rates for Indigenous Resident Students have increased over time, most notably in 2023/24.

Transition rates between Grade 10 to 11 and Grade 11 to 12 are above 90% for All Resident Students, Indigenous Resident Students, Indigenous Students off Reserve and Resident Students with Designations. Over the last three years for CYIC Resident Students, there is a declining transition rate trend between Grade 10 to 11, and an increasing transition rate trend between Grade 11 to 12. Indigenous Students on Reserve have the greatest fluctuation in transition rates likely due to fewer students represented in this data set.

Relevant Comparisons: On Track/Extending rates for All Resident Students in Grade 4 FSA Numeracy (69.7%) remains above the provincial average (65.1%). Disaggregated data reveals that Indigenous Resident Students (55.1%) and Resident Students with Designations (56.1%) are performing more than 10 percentage points below the district average.

Grade 7 numeracy results show an overall decline compared to Grade 4. Disaggregated data for Grade 7 priority populations reveals that Indigenous students and those with designations are performing more than 20 percentage points below the district average. However, these results are generally consistent with the provincial average.

For Numeracy 10 Graduation Assessment, although district proficiency slightly exceeded the provincial average, only 43.4% of All Resident Students were Proficient/Extending on the Numeracy 10 Assessment. Disaggregated data reveals even greater disparities for Indigenous Resident Students, CYIC Resident Students, and Resident Students with Designations ranging between 20% to 30% of students proficient or extending.

For Grade-to-Grade transitions, district data consistently shows results at or above the provincial rates for all cohorts and priority student populations, except CYIC Resident Students transitioning from Grade 10 to 11 which are well below the provincial average for the past two years. CYIC

Resident Students transition rates between Grade 10 to 11 and Grade 11 to 12 are the lowest in the district, lagging more than 10 percentage points below other student cohorts.

Interpretation:

Outcome 2 - Numeracy



Grade 4, 7, and 10 Numeracy Expectations and Grade-to-Grade Transitions

Relevant Local Data: District Summary of Learning data for Grade 4 Mathematics shows that 67% of students were proficient or extending by the end of the school year. While not directly comparable, this result is generally aligned with district FSA data.

District Summary of Learning data for Grade 7 Mathematics shows that 72% of students were proficient or extending at year-end. While not a direct comparison, this is notably 13 percentage points higher than the district FSA results.

Final marks for Grade 10 Mathematics aligned courses indicate that 80% of students achieved a grade of 60% or higher. While not directly comparable, this exceeds district results on the Numeracy 10 Assessment by 37 percentage points.

Strengths: Grade 4 FSA Numeracy results are consistently above provincial average.

Areas for Growth: Indigenous Resident Students and Students with Designations consistently score 10–20 percentage points below district averages in FSA numeracy with the highest discrepancies in Grade 7, underscoring the need for sustained and targeted middle years numeracy intervention.

Grade 7 FSA Numeracy results show a notable decline compared to Grade 4 and fall slightly below the provincial average.

Commitment to Improving Equity: We are committed to improving literacy outcomes for students in the early years, with a focus on priority populations:

- Continue to provide professional learning for Grades 3–5 teachers with a focus on multiplication and the development of multiplicative thinking.
- Launch a targeted Grade 6 Numeracy strategy focused on professional development and job-embedded learning rounds to support students who are developing or emerging in their numeracy skills.
- Promote earlier completion of Numeracy 10, with the goal of supporting improved proficiency outcomes.

See Reflect and Adjust Chart in Part 2a for details about these strategies.

Human and Social Development

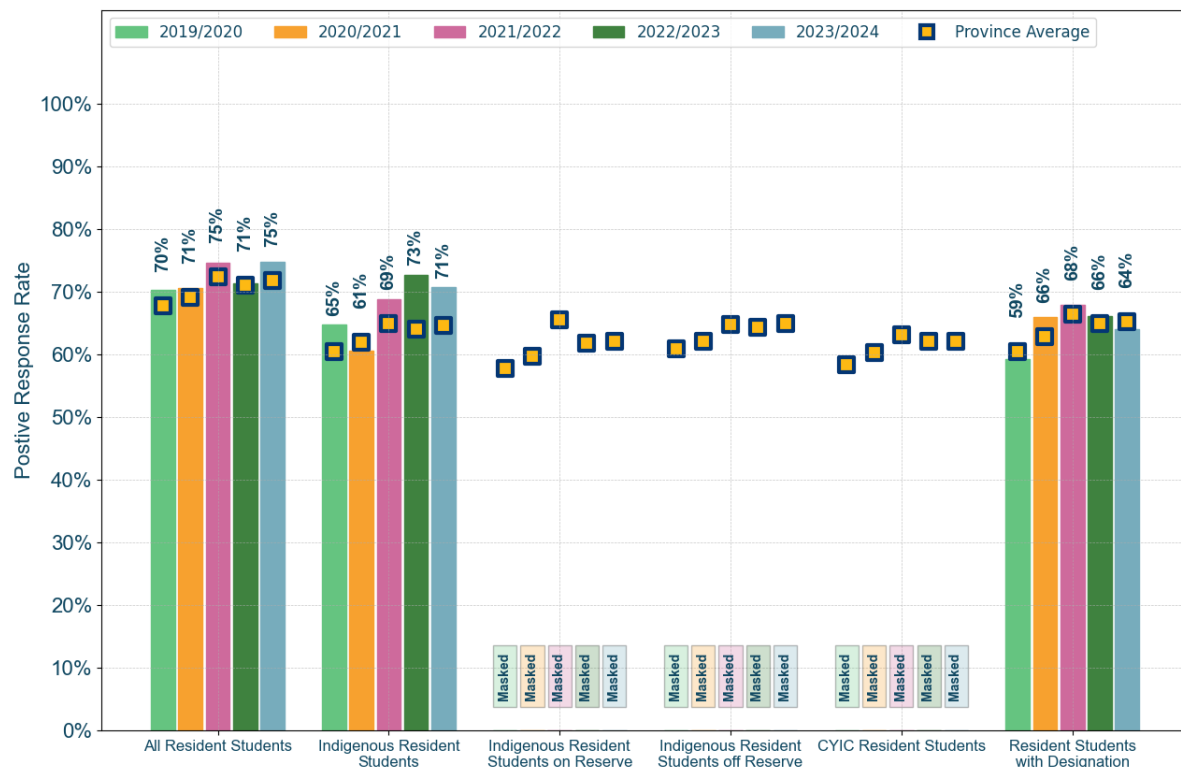
Educational Outcome 3: Feel Welcome, Safe, and Connected

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

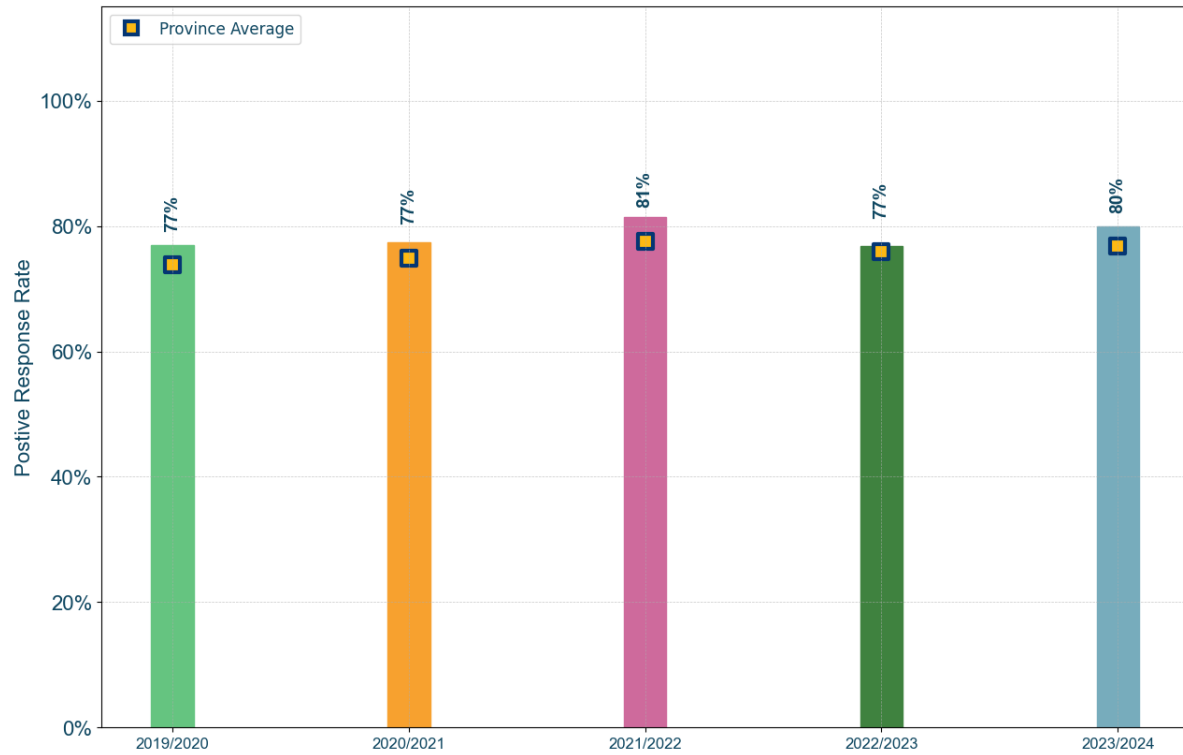
SD061 - Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	4314 54%	4300 76%	4331 71%	4464 68%	4599 76%
Indigenous Resident Students	398 44%	379 57%	403 56%	402 54%	383 59%
Indigenous Resident Students on Reserve	Masked	31 35%	38 29%	Masked	Masked
Indigenous Resident Students off Reserve	Masked	348 59%	365 58%	Masked	Masked
CYIC Resident Students	29 38%	30 50%	Masked	34 38%	30 43%
Resident Students with Designation	658 41%	620 63%	674 60%	694 59%	781 64%

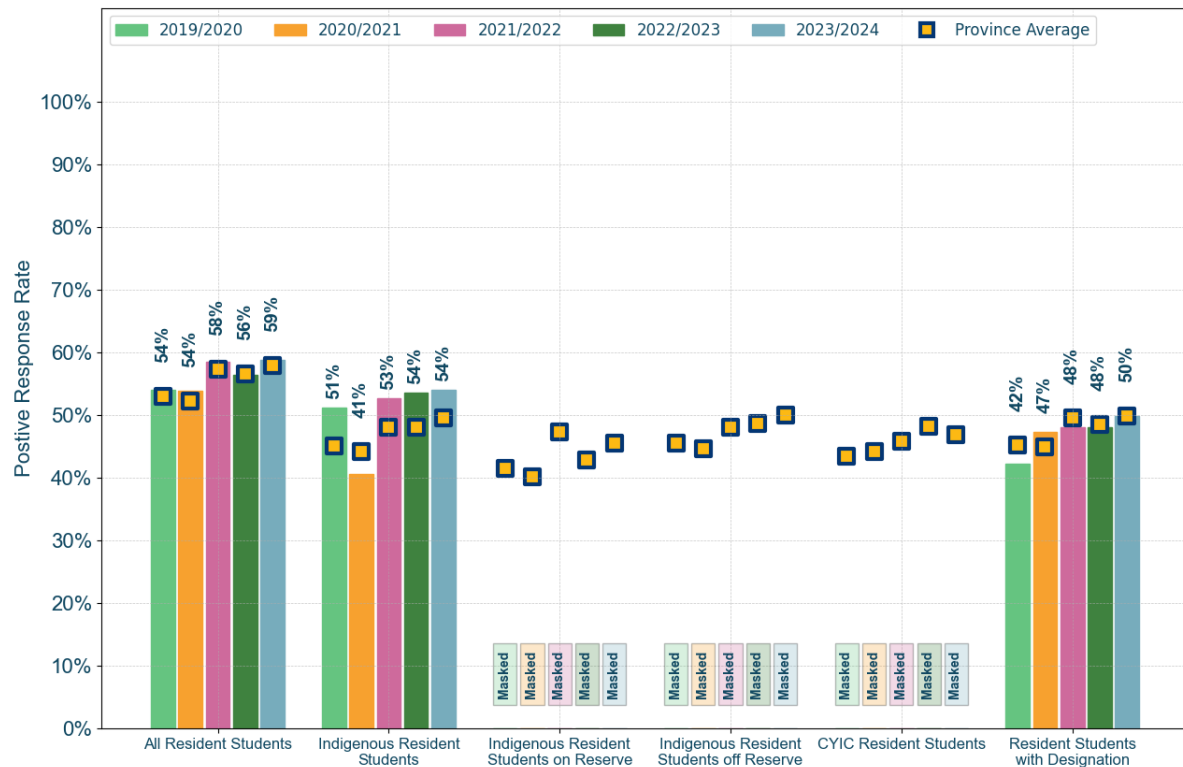
SD061 - Feel Welcome - Positive Response Rate for Grades 4, 7, and 10



SD061 - Feel Safe - Positive Response Rate for Grades 4, 7, and 10

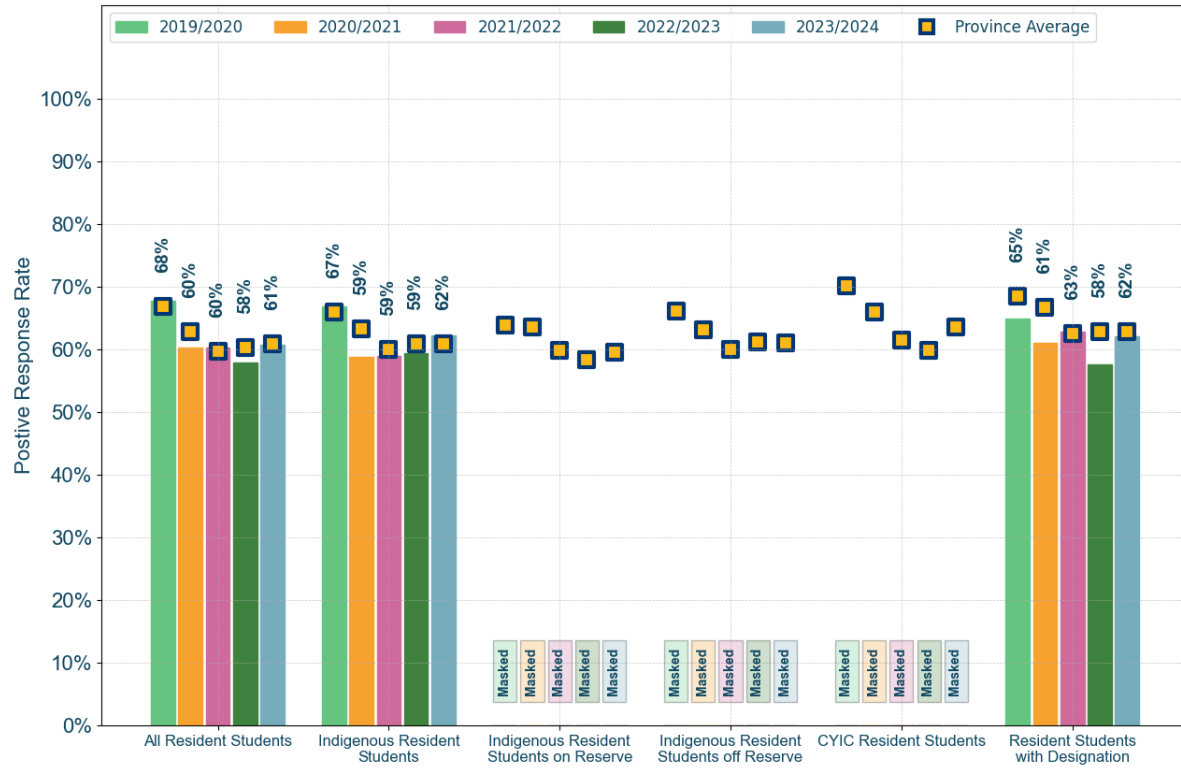


SD061 - Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10



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

SD061 - 2 or more Adults Care - Positive Response Rate for Grades 4, 7, and 10



Analysis:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

Key Context: To protect student privacy, data for some years for Indigenous Resident Students on Reserve and Indigenous Resident Students off Reserve is masked. Student Learning Survey participation rates are highest for All Resident Students, with lowest participation rates for CYIC Resident Students and Indigenous Students on Reserve.

Trends: Over the past three years, 74% of All Resident Students Feel Welcome, 66% of Students with Designations Feel Welcome, and 70.8% of Indigenous Resident Students Feel Welcome (an approximate 10 percentage points increase).

Over the past three years, 79.4% of All Resident Students Feel Safe.

Over the past three years, there has been a slight increase to 59% of students reporting a Sense of Belonging. A similar slight increase is seen for Indigenous Resident Students and Students with Designations.

For each group of students, there was a noticeable decrease in students reporting that they feel that Two or More Adults Care about them at school from 2019/20 to 2021/22. The past three years show consistency across all students and priority populations at approximately 60% of students report feeling that Two or More Adults Care about them.

Relevant Comparisons: The trends for students reporting that they Feel Welcome and Feel Safe within the district are both higher than the provincial average.

The number of students reporting that Two or More Adults Care about them is consistently below the provincial average, including for priority student populations.

The trend for students feeling a Sense of Belonging is at or above the provincial average for all students and priority populations. A gap exists between All Resident Students and both Indigenous Resident Students and Students with Designations (between 5–10 percentage points lower).

Interpretation:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

Relevant Local Data: Local comparator data does not exist centrally and/or consistently across schools.

Strengths: The number of students who Feel Welcome and Feel Safe is similar or higher than the provincial average. The recent increase in Indigenous Resident Students who Feel Welcome is a significant strength.

Areas for Growth: The number of students reporting a lack of connection to adults who care about them is consistently below the provincial average and at 60%.

The Sense of Belonging across all demographics is low, with the most concerning numbers associated with Indigenous Students (54%) and Students with Designations (50%).

Commitment to Improving Equity: We are committed to working with all schools to surface barriers to belonging through student voice strategies, such as mental health and wellness grants (see Part 2). We are also committed to promoting and revisiting an area of previous focus which is the implementation of school-wide adult check-ins for priority students who may be disengaged or disconnected. Finally, we are committed to expanding our equity-focused welcoming practices beyond the early years (transition into Kindergarten).

See Reflect and Adjust Chart in Part 2a for details about these strategies.

Career Development

Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

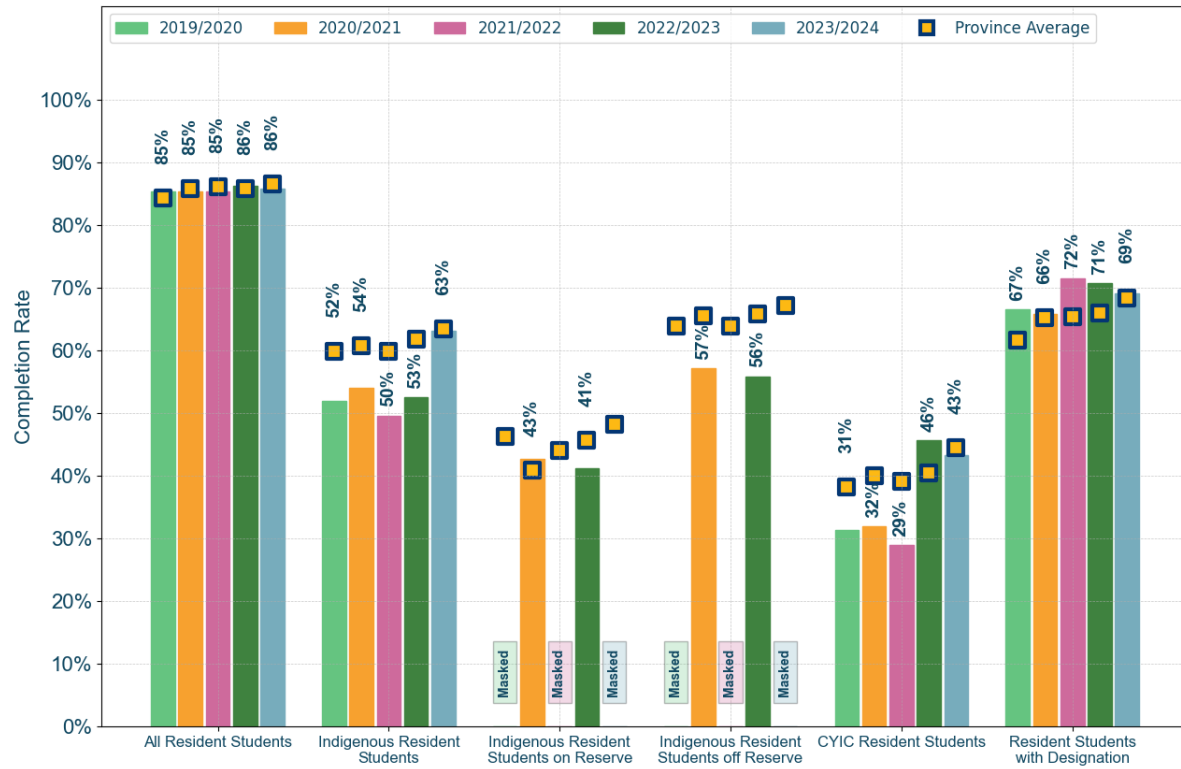
SD061 - Completion Rate - Cohort Count | Outmigration Estimation

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	1511 126	1516 115	1496 127	1552 126	1541 122
Indigenous Resident Students	134 11	130 10	127 10	128 10	144 11
Indigenous Resident Students on Reserve	Masked	28 2	Masked	29 2	Masked
Indigenous Resident Students off Reserve	Masked	102 8	Masked	99 8	Masked
CYIC Resident Students	70 6	85 7	72 6	64 5	70 5
Resident Students with Designation	332 25	320 21	349 28	332 24	358 26

SD061 - 5-Year Completion Rate - Dogwood + Adult Dogwood



SD061 - 5-Year Completion Rate - Dogwood



Analysis:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

Key Context: To protect student privacy, data for some years for Indigenous Resident Students on Reserve and Indigenous Resident Students off Reserve is masked.

Trends: Five-year completion rates are consistent and appear stable over time for All Resident Students for Dogwood and Adult Dogwood completion. Trends for other priority populations are consistent, with greater fluctuations year-to-year compared to All Resident Students. There is a notable recent increase in 2023/2024 for Indigenous Resident Students, and a notable two-year increase that started in 2022/2023 for CYIC Resident Students which remained for 2023/2024.

Relevant Comparisons: Completion rates for All Resident Student and Students with Designations are consistently On Track/Exceeding provincial averages. Completion rates for Indigenous Resident Students and CYIC Resident Students consistently lag behind the provincial average, with notable gaps when compared to All Resident Students.

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Interpretation:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

Relevant Local Data: Local data from the [How Are We Doing report \(2023/2024\)](#) is included below to highlight ways to improve completion rates for Indigenous students by aiming to reduce overrepresentation in the data set. It is important to note that the report contains unmasked data which is not shared or represented visually for privacy reasons. The data in the report shows that:

- Indigenous students represent 7.02% of the total student population
- Overrepresentation in alternate education:
 - 30% of alternate students are of Indigenous ancestry (indicates challenges finding success in catchment secondary schools)
 - 3% of all Indigenous students are in alternate programming compared to 0.5% of All Resident Students (6 times higher)
- Overrepresentation in designations:
 - 26% of all designated students are of Indigenous ancestry, which is double that for All Resident Students (13%)
 - 25% of all students with behaviour designations are Indigenous
 - 6% of all Indigenous students have a behaviour designation, which is more than double all students (2.5%)
- Overrepresentation in CYIC demographic data with approximately 50% of CYIC students also having Indigenous ancestry

Strengths: All Resident Student graduation rates remain consistent and high. There have been notable recent increases in graduation rates for CYIC students for the past two years.

Areas for Growth: Graduation rates for CYIC Resident Students and Indigenous Resident Students continue to be the lowest in the district. Overrepresentation of Indigenous students in alternate programming and with behaviour designations should be an area of focus to inform increasing completion rates for priority populations.

Commitment to Improving Equity: We are committed to improving strategic alignment of existing department work to center around existing and new targeted strategies for Indigenous Resident Students and CYIC Resident Students, including for students who are both Indigenous and CYIC. This will include a distinctions-based data strategy that attempts to better correlate local data to improve completion rates for these priority populations.

See Reflect and Adjust Chart in Part 2a for details about these strategies.

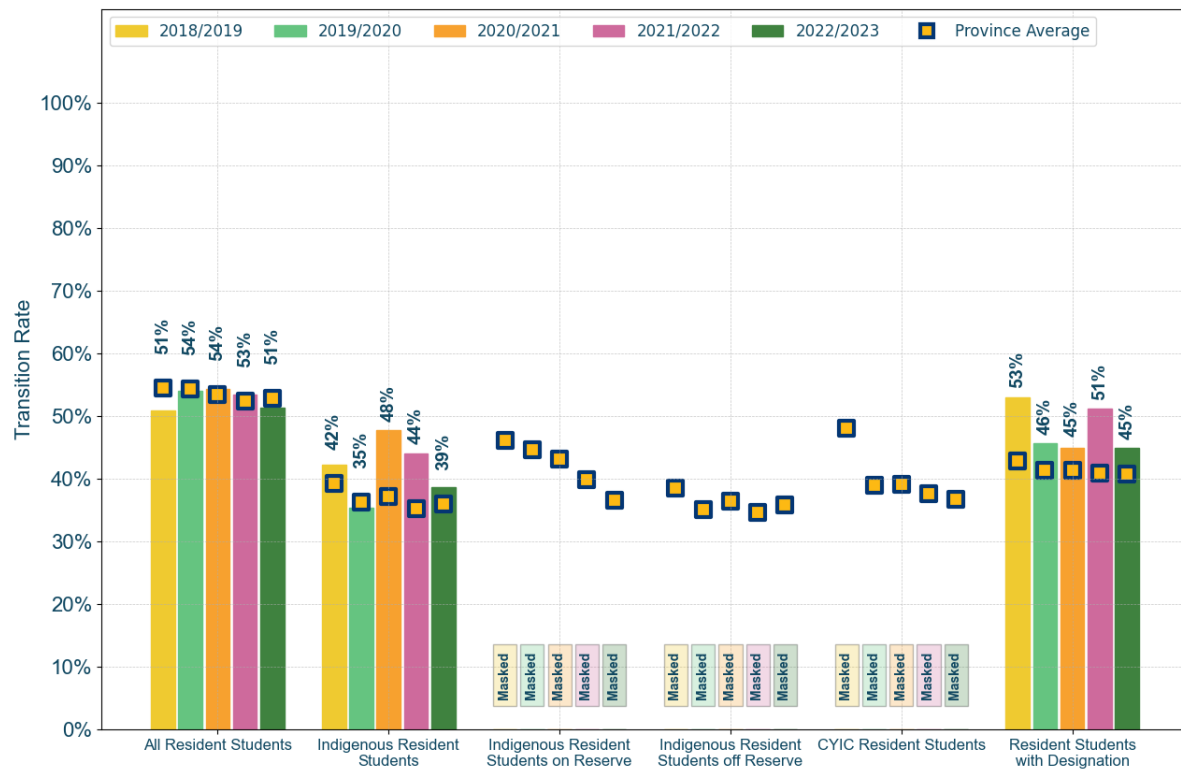
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

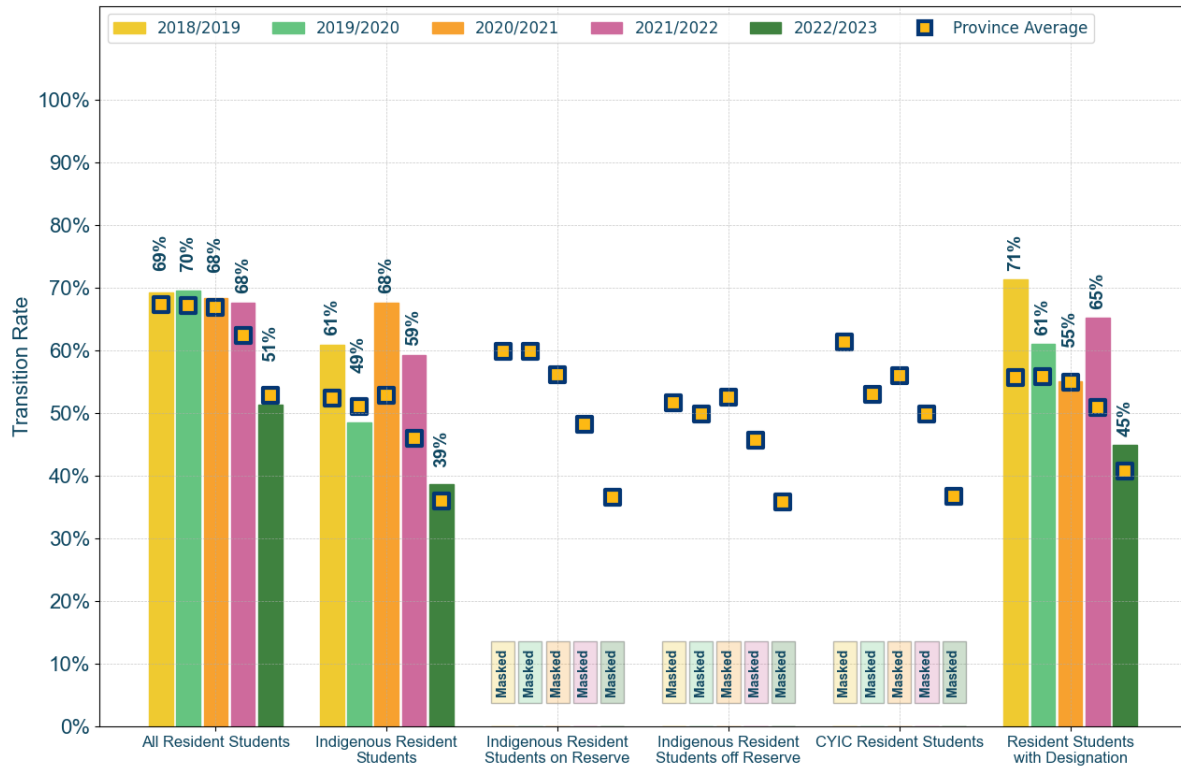
SD061 - Transition to Post-Secondary - Cohort Count

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
All Resident Students	1184	1215	1219	1201	1249
Indigenous Resident Students	64	68	65	59	62
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	164	182	178	221	198

SD061 - Immediate Transition to Post-Secondary



SD061 - Within 3 Years Transition to Post-Secondary



Analysis:

Outcome 5 - Life and Career Core Competencies



Post-Secondary Transitions

Key Context: To protect student privacy, data for Indigenous Students on Reserve, Indigenous Students off Reserve, and CYIC Resident Students is masked.

Trends: Both rates for Immediate Transition to Post-Secondary and Within 3 Years Transition to Post-Secondary have remained stable for All Resident Students. For Indigenous Resident Students and Students with Designations there is more fluctuation in transition rates, especially within the data for Within 3 Years Transition to Post-Secondary. There was a notable drop in 2022/2023 for rates Within 3 Years Transition to Post-Secondary in the district and across the province for all student groups.

Relevant Comparisons: Transition rates are consistently at or above the provincial average for all student groups for both Immediate Transition to Post-Secondary and Within 3 Years Transition to Post-Secondary. Indigenous Resident Students and Students with Designations have rates consistently well above the provincial average for Within 3 Years Transition to Post-Secondary but are lower than the rates for All Resident Students (approximately a 10-15 percentage points gap).

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Interpretation:

Outcome 5 - Life and Career Core Competencies



Post-Secondary Transitions

Relevant Local Data: Improved transition rates for priority populations can be correlated to targeted district department work, as well as work in all secondary career centers, to expand dual credit and career exploration programs and increase the numbers of Indigenous Resident Students, CYIC Resident Students and Students with Designations participating in career exploration opportunities.

Strengths: The district continues to meet or slightly exceed provincial averages for immediate transition among All Resident Students. Additionally, both Indigenous Resident Students and Students with Designations have outperformed the provincial average in Within 3 Years Transition to Post-Secondary, indicating long-term gains.

Area for Growth: Indigenous Resident Student transition rates remain disproportionately lower in the immediate post-graduation period.

Commitment to Improving Equity: We are committed to working collaboratively with all Four Houses (Esquimalt Nation, Songhees Nation, Métis Nation of Greater Victoria, and the Urban Peoples' House Indigenous Advisory) to develop purposeful career events and offer personalized and culturally relevant opportunities for all Indigenous students to improve motivation to attend post-secondary institutions and pursue further learning.

See Reflect and Adjust Chart in Part 2a for details about these strategies.

Greater Victoria School District

SD61

Enhancing Student Learning Report September 2025

Part 2a: Respond to Results

In Review of Year 2024-2025 of Strategic Plan 2020-2028

Approved by Board on TBD

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District Context for Continuous Improvement



Territorial Acknowledgement and District Context

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

The District is the largest of three school districts on lower Vancouver Island and spans the municipalities of Esquimalt, Oak Bay, Victoria, and portions of the Highlands, Saanich, and View Royal. The District provides quality education to 20,109 students within 28 elementary schools, ten middle schools, and seven secondary schools, as well as two alternative sites. The District strives to improve learning outcomes for all students, with a focus on the following groups (also known in this report as priority students):

- 1,482 self-identified Indigenous students (7.02% of enrolled students)*
 - Of these Indigenous students, 47 are Esquimalt Nation, 57 Songhees Nation, 421 are Métis, 950 UPHIA, and 7 are Inuit
- 3,273 students with diverse abilities and a Ministry designation (15.5% of enrolled students)*
- 86 students in care, referred to as Children and Youth in Care (CYIC) in this report**

Additionally, the District has 20 child care centers operating on school grounds, serving children ages zero to five, as well as six StrongStart BC centers. Each year, the District is also proud to host 1736*** International Students supported by our International Education Program at their Uplands Campus, and 150 adult learners through the Continuing Education Program. The District also offers a variety of Programs of Choice, including French Immersion.

*As per the Ministry of Education & Child Care's (MoECC) 2024/25 September 30, 2024 1701 verification report

**As per District CYIC tracking, September 30, 2024

***Headcount of international students throughout the year including 1,082 students captured in the MoECC's 2024/25 September and February 1701 verification reports as well as 654 short-term students not captured within the 1701 reports

Current Strategic Plan Priorities

The District is guided by its 2020-2028 Strategic Plan, as detailed on the district website here: sd61.bc.ca/our-district/plans. The three main goals of the Strategic Plan are:

- **Goal 1:** Create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.
- **Goal 2:** Create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.

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

Continuous Improvement Cycle/Approach

The District is committed to continuous improvement and recognizes that such efforts have a direct impact on student potential and achievement. **Figure 1** helps visualize our approach to continuous improvement as it relates to the school year cycle.

The continuous improvement cycle outlines the need to *Identify* strategic actions during the fall and winter months that will make the biggest positive impact. The cycle also highlights when to *Implement* strategic actions to address gaps. We make an effort to intentionally monitor these actions throughout the school year through data collection, anecdotal feedback, and intentional engagement with various stakeholders in our learning community.

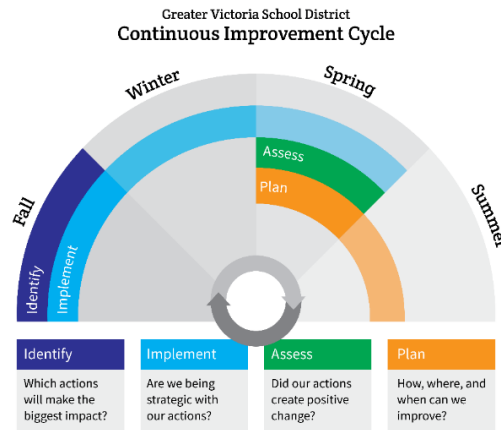


Figure 1: Continuous Improvement Cycle

We Assess actions in the spring by reviewing outcomes in comparison to goals and strategies. During the summer we then Plan to continue, introduce, adapt, or discontinue actions based on resources, needs, and alignment to school goals, our Strategic Plan, and Operational Plans.

Ongoing Engagement Specific to Student Learning

Our district is committed to fostering inclusive, transparent, and purposeful engagement with Rightsholders and stakeholders to support student learning. We recognize that meaningful consultation is foundational to culturally responsive and equitable education systems. Most recently, we have deepened our commitment to surfacing student voice across our data sets to better ensure that learners' perspectives inform decision-making and improvement planning.

We engage staff through structured committees and surveys, and parents through representation on school-based Parent Advisory Councils (PACs) and district-level committees. These platforms provide opportunities for dialogue, feedback, and shared responsibility in shaping educational experiences. While these efforts have laid a strong foundation, we acknowledge that aligning and deepening our engagement strategies remains a growth area. We are actively working to ensure that our initiatives are more intentional, coordinated, and reflective of the diverse voices within our learning community.

Below are examples of recent engagement strategies:

What	Who	How
------	-----	-----

Indigenous Education Council (IEC)	Superintendent of Schools Director of Indigenous Education, Songhees Nation (2) Representatives, Esquimalt Nation (2) Representatives, Metis Nation (1) Representative, UPHIA (1) Representative, Elders and Youth Representatives.	The Indigenous Education Council is guided by their Terms of Reference and the School Act. The IEC meets eight times per school year. The IEC honours the living Coast Salish Teachings of Eyē? Sqâ'lewen and Na'tsa'maht by working together with good hearts, good minds, and good feelings. Guided by these teachings the IEC honour the Ancestors and offer thoughtful guidance and support that uphold Indigenous worldviews and prioritizes the success and well-being of all Indigenous students within our district.
Partners Table	Official Trustee, senior leaders, IED, CUPE 382, CUPE 947, GVTA, Student Trustee Rep, VCPAC, Esquimalt Nation, Songhees Nation, Metis Nation Greater Victoria, Urban Peoples' House Indigenous Advisory and VPVPA.	An informal meeting structure with the official trustee, Rightsholders and stakeholders where education topics are discussed with a focus on student learning and achievement. Topics vary and connect to budget, educational programming, policy and governance.
Equity, Diversity, and Inclusion (EDI) Forum	Superintendent of Schools, senior leaders, students in secondary and middle schools, students of colour, Indigenous students, minority students, school-based staff accompanying students (many being Principals or Vice Principals, staff members involved in inclusive school-based clubs and/or initiatives).	The EDI Forum provides a purposeful space for students to voice concerns regarding racism, accessibility, and feelings of belonging (among other EDI topics), to offer strategies for effective inclusive spaces, and share their experiences both positive and negative. School and district-based staff can then connect with individual students or school groups to address concerns and provide support.
Local Education Agreements (LEA) Implementation Table	Superintendent of Schools Director of Indigenous Education, Songhees Nation Senior Leader and Director of Education, Esquimalt Nation Senior Leader and Education Director. District IED VPs and LEA School Based PVPs.	The LEAs have an annual Workplan that involves School Based Teams, District Leadership Teams, and each of the local Nations; Songhees and Esquimalt Nations on the intentional and ongoing implementation of each of our LEAs and the collective and shared responsibility we have in moving them forward together. We have regular monthly LEA School Based Meetings and Quarterly LEA Implementation Team Meetings.
Elders Advisory Council	Director of Indigenous Education, District VPs of Indigenous Education, Elders from the Four Houses;	The Elders Advisory Council meets monthly throughout the school year to support the work of the Indigenous Education Council, the Indigenous Education Department and the schools within our district.

	Songhees Nations, Esquimalt Nation, MNGV, and UPHIA.	
Middle and Secondary Student Input Sessions	Official Trustee, senior leaders, VPVPA, students	A focus on hearing student voices through 18 meetings with each middle school and high school, discussing issues and concerns related to students. Examples include health and safety, academic support and opportunities, facilities, support in school, and priority areas for funds to be allocated.
District Equity Working Group	Official Trustee, senior leaders, CUPE 382, CUPE 947, GVTA, Student Trustee Rep, VCPAC, IEC or IED rep, and VPVPA	Examines the practices of our District to determine the extent to which justice, equity, diversity, inclusive (JEDI) and accessible policies, practices, and culture opportunities are being provided for students and staff.
VCPAC (Victoria Confederation Parent Advisory Councils)	VCPAC executive, senior leaders and department admin	Communication and consultation related to emerging issues such as accessibility and supports for students with disabilities and diverse abilities, social-emotional learning and reframing behaviour as communication, and literacy plans.
CYIC Annual Event	MCFD partners, SD61 staff, Indigenous Education Dept	Annual event to engage in collaborative discussion and learning together, showcase student success including student voice, reflect on standard of practice to shift/change/improve

Reflect and Adjust



After analyzing and interpreting data, the district has identified existing and new areas for growth with targeted strategies to address inequities for specific cohorts of learners. These are detailed in the Reflect and Adjust chart on the following pages.

Reflect and Adjust Chart

<p>Strategic Plan Goal 1: Create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.</p> <ul style="list-style-type: none"> • Strategy 1: Develop and support high quality learning opportunities through the implementation of curriculum in order to improve student achievement. • Strategy 2: Engage and collaborate with students, families and staff to provide an inclusive learning environment that will enhance and support student learning, identities and well-being. • Strategy 3: Address the inequity of outcomes for students with a disability or diverse ability in literacy, numeracy engagement and completion rates. 			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
What targeted actions are being taken?	What gap or problem of practice does this strategy aim to address for a specific cohort of students? Why was this particular strategy chosen?	Based on the review of data and evidence and feedback from engagement, how effectively has this strategy addressed the identified gap or problem of practice to improve student learning outcomes?	Based on their effectiveness, which strategies will the district team: <ul style="list-style-type: none"> • Continue? • Discontinue? • Adapt? • Introduce and implement?
Supporting 10 priority elementary schools through the Early Literacy Collaborative Teacher (ELCT) initiative to strengthen early literacy instruction and intervention practices through collaboration, data-informed planning, and instructional coaching.	Historical and current literacy gaps in early years, especially for priority populations. Specifically, Indigenous Students and Students with Designations consistently score 10–20 percentage points below district averages in literacy. Literacy rates for CYIC Resident Students also remain below provincial averages.	<p>There is a growing sense of enthusiasm and confidence among educators.</p> <p>Student self-reflections indicate a positive shift in how learners perceive themselves as readers and writers.</p> <p>School and classroom data continues to reflect the positive impact of this approach.</p> <p>Equity gaps persist for priority populations, especially for Indigenous Students on Reserve.</p>	<p>Continue: 5.0 teacher FTE supporting James Bay, South Park, Oaklands, George Jay, Quadra, Cloverdale, Northridge, Craigflower, Vic West, Macaulay and Tillicum.</p> <p>Adapt: Increase allocated teacher time (0.5 FTE) to support both Craigflower Elementary and Shoreline Middle, focused on culturally responsive literacy instruction and intervention for Indigenous students.</p> <p>Introduce and Implement: Develop and implement inclusive, classroom-based early literacy screening tools to ensure all learners are accurately and equitably assessed within the context of everyday instruction. 2025/2026 will focus on Kindergarten, expanding to Grades 1-3 in subsequent years.</p> <p>Launch a 5-session learning round for Kindergarten to Grade 8 teachers, focused on Universal Design for Learning (UDL) to better address the needs of</p>

			<p>learners requiring adaptations and targeted interventions.</p> <p>Design and implement a secondary literacy program to support students working toward developing foundational literacy skills, ensuring continuity of support beyond elementary and middle years. This will be hosted at Victoria High School.</p>
<p>Numeracy support in the early years: offering a range of professional development for teachers, with a focus on (1) Indigenous approaches to numeracy K-3, and (2) curating and sharing resources & assessment tools, and (3) learning sessions on multiplication and multiplicative thinking.</p>	<p>Historical and current numeracy gaps in early years, especially for priority populations. Disaggregated data reveals that Indigenous Students and Resident Students with Designations are performing more than 10 percentage points below the district average.</p> <p>Grade 7 numeracy results show an overall decline compared to Grade 4. Disaggregated data for Grade 7 priority populations reveals that Indigenous students and those with designations are performing more than</p>	<p>Numeracy data indicates this is an area of need, especially in the middle years, and more specifically for Indigenous Students and Students with Designations.</p>	<p>Continue: Consultant fees, 0.1 FTE, and collaboration funds to support numeracy work in elementary schools.</p> <p>Introduce and Implement: A new targeted numeracy strategy with a 4-part learning series for Grade 6 teachers in all middle schools that supports students in developing a deeper understanding of numeracy concepts and the ability to apply them in multi-step, real-world contexts.</p> <p>Work with secondary schools to encourage earlier completion of Numeracy 10 Graduation Assessment.</p>

	20 percent points below the district average.		
<p>Using UDL as a foundational pillar for inclusive design and school goals.</p> <p>Enriching play pedagogy in early years classrooms.</p> <p>Engaging school administrators in UDL Guidelines for school planning and professional learning.</p>	<p>Enhance educator capacity for differentiated instructional design with a focus on disparity of outcomes for priority populations.</p>	<p>Successful introduction with school administrators and through literacy strategies above.</p> <p>Early years sessions feedback requested more of this content and support.</p>	<p>Adapt: Promote inclusive and culturally responsive practices through a more focused implementation of UDL 3.0 Guidelines with existing District documents (Assessment Principles, Inclusive Learning Guiding Principles, Spirit of Alliances Wellness Framework).</p> <p>Weave UDL Guidelines into all offerings and district-based supports.</p> <p>Include professional learning on UDL and play pedagogy in district offerings for professional development days.</p>
<p>Providing meaningful career and transition opportunities adapted for grade levels such as exposure to career exploration activities from Kindergarten to Grade 8 and introduction to programs, courses,</p>	<p>Historical and current gaps in graduation and transition rates, especially for priority populations.</p> <p>Student voice suggests an area of need.</p>	<p>Growing participation in dual credit courses, for which over 85% of participating students earned a mark of 70% or higher in 2023/2024.</p> <p>2023/2024 Student Learning Survey results indicate that 88% of students have a plan after high school (employment, education or training) and 88% of Grade 12 students</p>	<p>Adapt: Prioritize use of grant funding to expand inclusive pathways for priority populations.</p> <p>Partner with Camosun and South Island Partnership to offer support that increases the number of students with disabilities and diverse abilities taking dual credit programs and courses.</p>

and events for Grades 9-12.		plan to attend college or university.	
Summer programming for priority learners in middle years, strengthening foundational skills	<p>Priority learner lagging results in literacy and numeracy.</p> <p>Equity of access to summer opportunities and programming.</p> <p>Continuity of literacy and numeracy learning to bridge the summer learning gap, through inquiry and exploration.</p>	85 students participated: 40 students with designations, 9 students of Indigenous ancestry	<p>Continue:</p> <p>Offer summer programming again in July 2026, with a more concerted effort to increase participation of Indigenous students, through focused engagement of parents/families using staff relationships and communication structures with the Four Houses.</p>
<p>Create two Director of Instruction positions (repurpose two District Principal roles)</p> <p>AND</p> <p>Require all schools to create a literacy goal, with an expectation to integrate equity targets for priority student</p>	Operational oversight for Goal 1; the existing structure was not supporting effective operational planning and implementation of strategies.	No evidence yet as these strategies are new.	<p>Implement:</p> <p>Alignment with Director of Indigenous Education and Director of International Education</p> <p>Enhance data-driven decision making, including deeper analysis of distinctions-based and intersectional data for Indigenous students.</p> <p>Focus on literacy achievement data, including student voice.</p>

achievement in the goal and strategies.			
Strategic Plan Goal 2: Create an inclusive and culturally responsive learning environment that will support Indigenous learners' personal and academic success. <ul style="list-style-type: none"> • Strategy 1: Critically examine personal and systemic biases, attitudes, beliefs, values and practices to increase student and staff understanding and appreciation of Indigenous worldviews, histories, and perspectives. • Strategy 2: Engage and collaborate with local Nations, Indigenous educators, Indigenous community leaders, Elders and families to enhance Indigenous student learning and well-being and identity. • Strategy 3: Address the inequity of outcomes for Indigenous learners in literacy, numeracy, attendance and graduation rates. 			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
The Indigenous Education Department will continue to support the implementation of the Campus Cousins Program at the Secondary level to promote leadership skills, connection and belonging for Indigenous students at the secondary level.	<p>The Indigenous Education Department will continue to work on ongoing recruitment for Campus Cousin Guardians and Campus Cousins in the the grades 10-12 with a priority focus on Gr. 11 Indigenous students.</p> <p>Gaps exist for in Indigenous students in transitions throughout middle, secondary and post-secondary</p>	<p>Indigenous students had a high engagement rate across secondary schools and from the four houses, Campus Cousins and Campus Cousin Guardians provided ongoing positive feedback throughout the school year and recommended areas for growth.</p> <p>Secondary school staff, parents, guardians and students provided positive feedback and gratitude for the creation of the program and the clarity that this program would continue in the 2025/2026 school year.</p>	<p>Examine a more effective communication tool for the program.</p> <p>Enhancing our training program for Campus Cousins and Campus Cousin Guardians.</p>

	years within our school district.		
The Indigenous Education Department will continue to offer the Indigenous Education Focused Day of Learning. This day of learning will be informed by the Indigenous Education Council, the Elders Advisory Council and the Indigenous Education Department.	An area for growth is the advanced support from all departments and schools within the school district.	<p>The 2025/2026 School year will be the 5th Annual Indigenous Focused Day of Learning which is known as our '<i>Indigenous Storytelling Festival</i>' this annual event continues to see active participation and growing participation from all schools and levels within our school district.</p> <p>The Indigenous Education Council, the Elders Advisory Council and the Indigenous Community continue to celebrate the growth this annual event has and the impact that it is having on school communities across our school district.</p>	Continue to work on the alignment of the various offerings provided on this day to support the work of Indigenous worldviews, cultural safety, intentional focused literacy and numeracy support strategies for Indigenous learners.
Pathways and Partnership Dept to further develop purposeful and culturally responsive career events and personalized	Gaps in completion rates and post-secondary transition rates for Indigenous learners.	<p>Continue:</p> <p>Offer three events for Indigenous students (secondary), and Camosun tours.</p>	<p>Continue:</p> <p>The Pathways and Partnerships Department will work with the Indigenous Education Department to offer (3) events for Indigenous Students at the Secondary level and will also continue to support Camosun and UVIC Tours.</p>

opportunities for Indigenous learners within our district that is informed by the Indigenous Education Dept and the IEC		Grades 3-8 resource development connecting careers to the Spirit of Alliances Wellness Framework	<p>The Pathways and Partnerships Department will continue to support resource development connecting careers to the Spirit of Alliances Wellness Framework</p> <p>The Indigenous Education Department will work with the Pathways and Partnerships Department on the Indigenous Students Graduation Profile Booklet.</p>
Partnership with Human Nature Counseling to deliver the Guam Guam Specums (Strong Flowers in the Lekwungen Language) program which aims to support mostly Indigenous students' social and emotional well-being and engagement in the school environment. Target schools are Craigflower Elementary, Shoreline Middle and Rockheights Middle.	Improving Indigenous student sense of belonging.	<p>70 students supported</p> <p>96% of students surveyed reported agree or strongly agree that they enjoyed the program.</p> <p>Staff noted positive changes to group dynamics, interpersonal connections not typically seen in the classroom setting.</p>	<p>Continue:</p> <p>Continue for 2025-26 and expand to include Esquimalt High.</p> <p>Adapt:</p> <p>Explore accessible ways to involve Elders and Knowledge keepers within the program.</p> <p>Design and offer professional learning for SD61 educators on land-based learning through a trauma-informed lens.</p>
Creation of two Vice Principals of Indigenous Education (Early Year – Middle Years and Middle		No data to review yet as this is a new strategy	

Years-Secondary Years) these roles support the Programs, Staff and Services of the Indigenous Education Department and the Director of Indigenous Education.			
<p>Strategic Plan Goal 3: Create an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being.</p> <ul style="list-style-type: none"> • Strategy 1: Continue to provide professional learning opportunities to all staff in K-12 to further support implementation of social emotional learning, physical literacy and mental health literacy that improves outcomes for students and classrooms. • Strategy 2: Work in collaboration with the Ministry of Children and Family Development to provide joint educational planning and support for children and youth in care that helps develop the child's personality, talents, and mental and physical abilities to the fullest for current and future success. • Strategy 3: Engage and collaborate with families to encourage awareness of and engagement in physical literacy and mental health literacy that improves outcomes for students in classrooms and at home. • Strategy 4: Address the inequity of outcomes for all learners to maximize physical health and mental well-being. 			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Offer professional learning opportunities for school teams comprised of Kindergarten Teachers, ECEs, and school-based team members to model alignment and to invite student-centered conversations around inclusive, culturally affirming welcoming	Improving priority students' sense of feeling welcome and early sense of belonging	School teams who participated in the September Pro-D continued to meet using the framework provided to find pathways of success for their Kindergarten students.	<p>Continue: Maintain framework for Kindergarten transition.</p> <p>Adapt: Expand to enhance and improve targeted welcoming practices for Grade 5-6 and 8-9 priority students transitioning in spring 2026.</p>

practices for children and families entering Kindergarten.			
Implement the Spirit of Alliances Wellness Framework (locally developed document)	<p>CHEQ, EDI and student learning survey results all indicate need for wellness-focused strategies.</p> <p>Need for a holistic and culturally appropriate framework and approach.</p> <p>Priority student sense of belonging gaps.</p>	<p>Anecdotes shared by school admin and school-based counsellors suggest strong potential in using the framework to help shift conversations and practices around wellness and social-emotional learning.</p> <p>District staff connected to support referrals have found success using the framework during collaborative planning with school teams.</p>	<p>Continue: Explicitly connect this framework with other key district documents and use consistently with school admin, during sessions / offerings.</p> <p>Continue to offer professional development opportunities on trauma-informed and culturally responsive relationship-building.</p> <p>Adapt: Align district social-emotional learning work and resources with the wellness framework.</p> <p>With school administrators and counsellors, revisit the school-wide strategy “2 by 10” that promotes consistent adult check-ins for priority students who are disengaged or disconnected. Identify target schools to review effectiveness of implementation.</p>
Student-led mental health and wellness grants targeting student voice and leadership	Gap in student voice initiatives	Grant showcase in May 2025 resulted in re-engaged students and confident staff who support them.	<p>Continue: Support school grant teams to network and collaborate.</p>
Review of SD61 CYIC Standard of Practice	Review of impact on CYIC achievement and supports after 5	Over 60% of schools suggest the Standard of Practice is making a meaningful difference.	<p>Continue: Maintain the implementation of a district standard of practice for supporting CYIC.</p> <p>Introduce and Implement: Develop and implement a targeted strategy for</p>

	years of implementation	<p>Schools report positive impacts on both educational and social-emotional outcomes.</p> <p>67% suggest the framework fosters collaboration and communication that supports students to achieve goals.</p> <p>60% suggest the practice actively nurtures a sense of belonging.</p>	students that fall within the intersection of CYIC and Indigenous ancestry.
Providing full-day transitional programing for K-12 newcomer students out of the Welcome Centre Classroom.	Many newcomer students face barriers and struggle with the transition to catchment schools, not always feeling a strong sense of belonging and/or feeling welcome.	<p>Provide transitional supports to catchment schools for 85 students</p> <p>After-school weekly programming options had between 25 and 50 participants.</p> <p>Students and families consistently shared positive feedback about the welcoming, safe, and supportive environment.</p>	<p>Continue: Despite federal funding changes, continue vital partnerships with community agencies.</p> <p>Introduce and Implement: Introduce a Grades 9-12 literacy program for students developing foundational literacy skills.</p>
Offer Be More Than a Bystander (BMTAB) training to students in	Improving diversity and equity supports for work	This training has given students increased confidence and a sense of	<p>Continue:</p> <p>Training will continue to be offered annually to TASK students to equip students with every tool possible to</p>

the Trades Awareness, Skills, and Knowledge (TASK) program every year. The goal is to provide students with practical tools and strategies to intervene and disrupt cycles of bullying, harassment, and violence in the skilled trades industry.	experience in construction and related trades industries where gender-based and other forms of bullying, harassment, and violence remain prevalent.	<p>safety heading into their work placements.</p> <p>Helping students to learn tools to recognize and respond to harassment or unsafe dynamics made them feel more at ease in unfamiliar workplaces and in our schools.</p> <p>Since implementing this training for our TASK cohorts, we have seen a reduction in any bullying or harassment within the program.</p>	ensure they feel safe, respected, and empowered in any work environment.
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Create Alignment to Enhancing Student Learning



Aligned School Plans: We have been purposeful in our ongoing meeting structures between Senior Leadership, Directors, district and school-based administrators, providing dedicated time for collaboration, reflection, and engagement to ensure that school goals are clearly aligned with the district's Strategic Plan. This has included a focused emphasis on supporting priority populations through intentional alignment of learning goals and actions.

To support this alignment, we have initiated capacity-building in distinctions-based data literacy by guiding schools through key reflective questions such as: *What patterns or trends are emerging in your data – successes and gaps? Which voices are underrepresented? What equity-seeking actions will you take?* This approach encourages evidence-informed planning and decision-making.

We have also been intentional in embedding a continuous improvement cycle across schools, supporting iterative planning, monitoring, and adjusting strategies to strengthen impact. This includes the introduction in 2024-25 of professional growth plans for all school and district administrators.

Moving forward for the 2025-26 school year and based on the District's literacy data, each school will have a literacy goal related to priority student success.

Aligned Operational Plans: The district has taken a strategic and integrated approach to aligning operational plans in support of new and adapted strategies:

- **District Team:** Each department (Indigenous Education, Early Learning, Learning Team, Inclusive Learning, Pathways and Partnerships) has identified its role in supporting priority students and aligning efforts across key areas. This alignment across departments not only clarifies shared responsibilities but also strengthens the district's ability to respond to the diverse needs of learners in a coordinated and sustainable way.
- **IT Plans:** We have prioritized the development and deployment of tools, resources, and training to support schools in accessing and analyzing data. This includes expanded use of Power BI dashboards and internal district-developed data applications to promote data-informed decision-making at the school level.
- **Financial Plans:** Funding has been purposefully allocated to align with strategic priorities, including targeted investments in early literacy initiatives, as well as additional resources and staffing to support priority schools and learners. The preparation of the annual budget and multi-year financial plan help to inform how resources can be re-allocated to best support strategies that positively impact students.

- **HR Plans:** In support of student success, we continue to support the *EA Bridge* program, an internal training pathway for prospective Educational Assistants. This initiative strengthens our capacity to serve priority populations by building a skilled, responsive support workforce across the district.

Within health and safety, we have also shifted from a purely safety-focused lens to one that emphasizes learning and support. Student behaviour is reframed as communication and an opportunity to understand, teach, and address lagging skills through collaborative problem-solving.

- **Facilities Plans:** The Facilities Department has identified targeted funding for inclusion and accessibility, and through intentional collaborative planning with the Inclusive Learning department, the team has prioritized projects that remove barriers and create equitable access for priority students with significant accessibility needs.

DRAFT

To: Board of Education
From: Deb Whitten, Superintendent
Date: September 15, 2025
RE: **Anaphylaxis Aggregate Report**

Anaphylaxis Aggregate Report

Anaphylaxis is a sudden and severe allergic reaction, which can be fatal. Anaphylaxis is a medical emergency that requires immediate emergency treatment with an Epinephrine auto-injector. Any substance can cause an allergic reaction. The most common substances include foods, food additives, medications, insects and latex.

All schools must have an emergency protocol in place to ensure responders know what to do in an emergency. The emergency protocol includes:

- administer epinephrine auto-injector;
- call 911 and ask for an Advance Life Support Ambulance;
- call student's parents;
- administer a second epinephrine auto-injector after 5 minutes if symptoms have not improved;
- have student transported to hospital by ambulance.

As per Regulation 5141.21 *Anaphylaxis*, Principals report information on each anaphylactic incident to the Board of Education via the Superintendent in aggregate form using the School Protection Program Incident Report.

As such, there were three anaphylactic incidents reported during the 2024-2025 school year.

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

Office of the Superintendent

Deb Whitten – Superintendent

To: The Board of Education
From: Deb Whitten, Superintendent of Schools
Date: September 15, 2025
RE: Revision and/or Deletion of Board Policies

Background:

As a district we continue to review Board Policies and revise or delete as required. At times some policies become obsolete or redundant due to changes with curriculum, the introduction of new Board policies or changes to programming.

As per the mission and vision of the District's Strategic Plan, the Greater Victoria School District focuses on meeting the needs of all students in a safe, responsive and inclusive learning environment for students to fulfill their potential and pursue their aspirations. As a result, certain Board Policies reflect courses, initiatives or programs that no longer align with current language and practices and therefore are no longer offered.

Given the flexibility of the curriculum a policy related to a learner-focused approach is no longer relevant. (Policy 6120, *Learner- Focused Education*).

Beginning in 2018, the grade 10 redesigned curriculum was implemented, and the courses associated with Career and Personal Planning were replaced by Career-Life Education and Career-Life Connections and as a result the Policy 6135.2, *Career and Personal Planning 8-12 Sensitive Curriculum Issues* is not applicable.

On January 29, 2024, the Board of Education passed the revised Policy 6163.1 *Learning Resources* which encompasses relevant information contained in the Policy 6161.1 *Learning Resources for Classroom Use* and as a result this policy is no longer required.

Lastly, as education has changed over the years and inclusive assessments, supports and practices are delivered differently using a variety of assessment practices by classroom teachers, learning support teachers and education psychologists

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as well as the provision of differentiated instruction, universal design for learning and in and out of the classroom supports and services Policy 6164.8 *Learning Assistance Program* is no longer relevant.

As such the following Board policies are no longer required and should be deleted:

- Policy 6120 *Learner-Focused Education*
- Policy 6135.2 *Career and Personal Planning 8-12 Sensitive Curriculum Issues*
- Policy 6161.1 *Learning Resources for Classroom Use*; and
- Policy 6164.8 *Learning Assistance Program*

Recommended Motion:

That the Official Trustee of School District No. 61 (Greater Victoria) approve the deletion of the following Board policies: Policy 6120 *Learner-Focused Education*; Policy 6135.2 *Career and Personal Planning 8-12 Sensitive Curriculum Issues*; Policy 6161.1 *Learning Resources for Classroom Use*; and Policy 6164.8 *Learning Assistance Program*.

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One *Learning* Community





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

POLICY 6120

LEARNER-FOCUSED EDUCATION

The Board believes in a learner-focused approach to education. A learner-focused approach requires that the most important knowledge, skills and attitudes expected of all students are defined in clear, concise terms. Significant Learning Outcomes define the fundamental knowledge, skills and attitudes which all students need to demonstrate with increasing levels of competence throughout their schooling.

Greater Victoria School District

Adopted: March 25, 1995

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



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POLICY 6135.2

CAREER AND PERSONAL PLANNING 8-12 SENSITIVE CURRICULUM ISSUES

The Board has developed the following policy in response to Ministry Directive 97-02 that parents and students may opt for alternative delivery methods of instruction for issues of a sensitive nature which are part of the personal development organizer of the CaPP 8-12 curriculum.

Integrated Resource Packages and Prescribed Learning Outcomes are available at each school. Course Outlines will be distributed to each student at the beginning of the course and made available to parents at their request.

Students, with their parents' consent and in consultation with their school, may choose not to participate in CaPP classes when sensitive topics are discussed and, instead, address the topics in an alternative manner. Students must remain enrolled in the CaPP courses.

Suggested support materials designed to help parents, teachers and schools address alternative delivery can be found in the GVSD CaPP Curriculum Delivery Guide Grade 8-12.

Greater Victoria School District

Adopted: January 24, 2000

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



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POLICY 6161.1

LEARNING RESOURCES FOR CLASSROOM USE

The Board of School Trustees acknowledges the authority of the Ministry to prescribe courses of study and textbooks and acknowledges that no Board-approved course nor textbook may replace Ministry prescriptions unless approval for the replacement has been granted by the Lieutenant-Governor-in-Council. Nevertheless, the Board recognizes its authority to develop, approve, and implement locally-developed courses and their supporting instructional materials, to develop units and instructional activities to implement and supplement Ministry prescribed courses, and to approve instructional materials to supplement Ministry prescribed texts.

Furthermore, the Board encourages and utilization of appropriate materials and resource personnel from community agencies.

Greater Victoria School District

Adopted: June 18, 1979

Revised: May 12, 1980



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POLICY 6164.8

LEARNING ASSISTANCE PROGRAM

The Board approves in principle the appointment of qualified teachers for the purpose of educational diagnosis and remediation of pupils' learning problems.

The Board approves in principle the organization and the operation of a Learning Assistance Centre for clinical diagnosis of learning problems and the development of appropriate remedial procedures for pupils referred to the Centre.

Greater Victoria School District

Adopted: February 19, 1973

MONTHLY FINANCIAL REPORT - OPERATING REVENUES - June 2025

	2024-2025						2023-2024					
	Budget	June 2025	YTD	Available	%	!!	Budget	June 2024	YTD	Available	%	
602 CE/HL OTHER FEES	615	0	615	0	0%	!!	50	0	90	(40)	-80%	
605 CE/HL REGISTRATION FEES	13,585	0	13,585	0	0%	!!	7,300	0	10,060	(2,760)	-38%	
621 MINISTRY BLOCK FUNDING	235,756,428	0	234,940,883	815,545	0%	!!	222,282,775	0	221,425,405	857,370	0%	
629 OTHER MIN OF ED GRANTS	4,833,361	3,200	5,648,906	(815,545)	-17%	!!	6,087,571	0	6,944,941	(857,370)	-14%	
641 REVENUE -OTHER PROV MINISTRIES	243,951	(8,798)	243,951	(0)	0%	!!	285,084	2,899	285,084	0	0%	
642 REVENUE -OTHER SCHOOL DISTRICTS	2,240	0	2,240	0	0%	!!	1,100	0	1,100	0	0%	
644 CE/HL COURSE FEES	2,050	0	2,050	0	0%	!!	8,500	0	3,410	5,090	60%	
645 REVENUE-CAFETERIA	281,661	0	281,660	1	0%	!!	239,838	0	239,808	30	0%	
647 OFFSHORE STUDENTS TUITION FEES	16,124,949	0	16,124,948	1	0%	!!	16,554,081	3,150	16,554,081	(0)	0%	
648 LOCAL EDUCATION AGREEMENTS	815,545	0	815,545	(0)	0%	!!	857,370	0	857,370	(0)	0%	
649 MISC FEES & REVENUE	2,322,375	81	2,324,699	(2,324)	0%	!!	2,086,672	19,669	2,107,898	(21,226)	-1%	
651 COMMUNITY USE OF FACILITIES	2,527,507	26,826	2,708,584	(181,077)	-7%	!!	1,932,549	33,030	1,971,219	(38,670)	-2%	
652 COMMUNITY USE OF FIELDS	120,000	0	143,972	(23,972)	-20%	!!	82,857	0	116,877	(34,020)	-41%	
653 COMMUNITY USE OF THEATRE	151,477	0	147,397	4,080	3%	!!	99,053	0	149,843	(50,790)	-51%	
654 PARKING FEES	31,970	0	33,745	(1,775)	-6%	!!	35,878	0	25,878	10,000	28%	
655 RENTALS LIAB INS REVENUE	10,183	0	10,196	(13)	0%	!!	6,361	0	7,280	(919)	-14%	
659 OTHER RENTALS & LEASES	899,180	0	899,961	(781)	0%	!!	796,900	0	797,365	(465)	0%	
661 INTEREST	29,199	2,329	29,199	0	0%	!!	67,133	4,985	67,133	(0)	0%	
669 INVESTMENT REVENUE	1,909,886	69,498	1,909,886	(0)	0%	!!	2,357,580	104,378	2,357,580	(0)	0%	
671 SURPLUS FROM PRIOR YEAR	6,317,792	0	9,060,318	(2,742,526)	-43%	!!	6,224,545	0	6,841,658	(617,113)	-10%	
GRAND TOTAL	272,393,954	93,136	275,342,342	(2,948,388)	-1%		260,013,197	168,111	260,764,081	(750,884)	0%	

MONTHLY FINANCIAL REPORT - OPERATING EXPENDITURES - June 2025

2024-2025								2023-2024							
	Budget	June 2025	YTD	Encumbrances	Total Exp	Available	% !!	Budget	June 2024	YTD	Encumbrances	Total Exp	Available	%	
SALARIES															
111 CERTIFICATED TEACHERS	112,451,899	(8,059)	111,809,296		111,809,296	642,603	1%	!!	107,833,839	32,101	107,692,954		107,692,954	140,885	0%
112 P&VP SALARIES	14,735,322	0	14,791,868		14,791,868	(56,546)	0%	!!	14,454,646	0	14,500,973		14,500,973	(46,327)	0%
114 ALLIED SPECIALISTS	2,174,555	0	2,141,304		2,141,304	33,251	2%	!!	2,113,172	(5,246)	1,953,420		1,953,420	159,752	8%
115 DEPARTMENT HEAD ALLOWANCES	302,830	0	301,782		301,782	1,048	0%	!!	292,727	0	291,558		291,558	1,169	0%
120 EXEMPT STAFF (CERT)	1,235,773	(6,239)	1,227,243		1,227,243	8,530	1%	!!	1,100,838	0	1,114,528		1,114,528	(13,690)	-1%
121 EXEMPT STAFF (NON-CERT)	4,158,672	(20,251)	4,169,925		4,169,925	(11,253)	0%	!!	3,992,795	(23,385)	3,907,630		3,907,630	85,165	2%
122 CUSTODIANS	2,142,852	0	2,142,608		2,142,608	244	0%	!!	1,988,643	15	1,992,757		1,992,757	(4,114)	0%
123 JANITORS	4,312,045	(992)	4,241,000		4,241,000	71,045	2%	!!	4,163,953	(261)	4,111,000		4,111,000	52,953	1%
125 FOREPERSONS	603,994	6,342	573,786		573,786	30,208	5%	!!	619,901	7,329	618,577		618,577	1,324	0%
126 TRADES/LABOURERS	4,407,487	(9,131)	4,014,088		4,014,088	393,399	9%	!!	4,295,962	15,064	4,015,633		4,015,633	280,329	7%
131 SCHOOL ASSISTANT SALARIES	23,354,875	252	22,671,705		22,671,705	683,170	3%	!!	21,385,161	(2,049)	20,023,375		20,023,375	1,361,786	6%
142 CLERICAL SALARIES	10,361,999	714	10,155,203		10,155,203	206,796	2%	!!	9,908,926	89,937	9,711,772		9,711,772	197,154	2%
161 TTOC SALARIES	12,209,922	(3,622)	13,022,455		13,022,455	(812,533)	-7%	!!	11,845,058	86,660	11,774,013		11,774,013	71,045	1%
165 RELIEF LABOUR	576,370	0	666,836		666,836	(90,466)	-16%	!!	543,391	0	500,822		500,822	42,569	8%
166 382 EXTRA STAFF SALARIES	518,341	(252)	498,824		498,824	19,517	4%	!!	411,200	290	406,441		406,441	4,759	1%
167 SCHOOL ASSIST RELIEF	1,033,472	587	1,075,350		1,075,350	(41,878)	-4%	!!	956,315	0	1,113,645		1,113,645	(157,330)	-16%
168 CASUAL CLERICAL SALARIES	81,706	0	49,900		49,900	31,806	39%	!!	125,857	0	81,793		81,793	44,064	35%
170 FRENCH LANGUAGE ASSISTANT	0	0	0		0	0	0%	!!	31,700	0	31,700		31,700	0	0%
191 TRUSTEES INDEMNITY	244,145	0	244,145		244,145	0	0%	!!	249,260	0	249,259		249,259	1	0%
199 RECOVERIES	(113,333)	155	(114,887)		(114,887)	1,554	-1%	!!	(136,151)	0	(152,497)		(152,497)	16,346	-12%
TOTAL -- SALARIES	194,792,926	(40,496)	193,682,431	0	193,682,431	1,110,495	1%	!!	186,177,193	200,455	183,939,355	0	183,939,355	2,237,838	1%
BENEFITS															
211 TEACHER BENEFITS	28,091,070	(1,183,349)	27,141,736		27,141,736	949,334	3%	!!	26,656,232	(830,777)	26,106,212		26,106,212	550,020	2%
212 P&VP BENEFITS	3,026,191	(19,055)	3,064,274		3,064,274	(38,083)	-1%	!!	3,024,482	(11,710)	2,951,845		2,951,845	72,637	2%
214 ALLIED SPECIALISTS BENEFITS	544,850	(21,282)	523,818		523,818	21,032	4%	!!	458,559	(14,870)	455,177		455,177	3,382	1%
215 DEPT HEAD ALLOWANCE BENEFITS	75,663	(3,343)	72,133		72,133	3,530	5%	!!	71,718	(2,764)	67,814		67,814	3,904	5%
218 EMPLOYEE FUTURE BENEFITS EXPENSE	0	(350,611)	0		0	0	0%	!!	0	(312,413)	0		0	0	0%
220 EXEMPT (CERT) - BENEFITS	205,479	(16,178)	216,754		216,754	(11,275)	-5%	!!	310,355	78,349	295,726		295,726	14,629	5%
221 EXEMPT (N-CERT) BENEFITS	685,269	(55,123)	725,479		725,479	(40,210)	-6%	!!	1,105,788	268,982	1,008,680		1,008,680	97,108	9%
222 CUSTODIAN BENEFITS	544,365	29,871	568,244		568,244	(23,879)	-4%	!!	382,506	(58,166)	411,196		411,196	(28,690)	-8%
223 JANITOR BENEFITS	1,093,643	58,768	1,149,193		1,149,193	(55,550)	-5%	!!	802,497	(120,111)	900,607		900,607	(98,110)	-12%
225 FOREPERSONS BENEFITS	152,709	10,127	142,336		142,336	10,373	7%	!!	119,650	(13,858)	110,345		110,345	9,305	8%
226 TRADES/LABOURER BENEFITS	1,102,929	53,381	1,029,020		1,029,020	73,909	7%	!!	837,609	(106,543)	774,773		774,773	62,836	8%
231 SCHOOL ASSISTANT BENEFITS	6,146,795	88,489	5,884,096		5,884,096	262,699	4%	!!	5,605,777	20,493	5,242,286		5,242,286	363,491	6%
242 CLERICAL BENEFITS	2,753,237	15,816	2,758,900		2,758,900	(5,663)	0%	!!	2,593,207	44,319	2,551,691		2,551,691	41,516	2%
261 TTOC BENEFITS	2,562,132	(63,715)	2,875,552		2,875,552	(313,420)	-12%	!!	2,351,422	(42,755)	2,545,613		2,545,613	(194,191)	-8%
265 RELIEF LABOUR BENEFITS	65,707	0	86,369		86,369	(20,662)	-31%	!!	58,856	0	61,594		61,594	(2,738)	-5%
266 382 EXTRA STAFF BENEFITS	65,252	(29)	63,491		63,491	1,761	3%	!!	43,850	50	43,090		43,090	760	2%
267 RELIEF ASSISTANT BENEFITS	118,875	(14)	126,328		126,328	(7,453)	-6%	!!	107,099	(68)	131,768		131,768	(24,669)	-23%
268 CASUAL CLERICAL BENEFITS	9,272	(2)	6,827		6,827	2,445	26%	!!	14,377	(12)	12,216		12,216	2,161	15%
270 FLA BENEFITS	0	0	0		0	0	0%	!!	3,536	0	3,536		3,536	0	0%
291 TRUSTEE BENEFITS	19,775	0	18,057		18,057	1,718	9%	!!	18,445	0	19,940		19,940	(1,495)	-8%
TOTAL -- BENEFITS	47,263,213	(1,456,249)	46,452,606	0	46,452,606	810,607	2%	!!	44,565,965	(1,101,853)	43,694,109	0	43,694,109	871,856	2%
SERVICES & SUPPLIES															
311 AUDIT	33,630	0	33,630		33,630	0	0%	!!	28,448	19,812	36,576		36,576	(8,128)	-29%
312 LEGAL	784,238	(953)	737,279		737,279	46,959	6%	!!	425,000	29,983	441,036		441,036	(16,036)	-4%
323 SOFTWARE MAINTENANCE	1,378,120	7,715	1,443,317		1,443,317	(65,197)	-5%	!!	1,173,173	1,129	1,189,772	21,946	1,211,718	(38,545)	-3%
324 HARDWARE MAINTENANCE	120,070	0	50,248		50,248	69,822	58%	!!	100,058	0	100,058		100,058	0	0%
331 CONTRACTED TRANSPORTATION	1,182,189	0	1,104,645		1,104,645	77,544	7%	!!	966,444	0	946,456		946,456	19,988	2%
332 TRANSPORTATION ASSISTANCE	40,787	1,949	40,440		40,440	347	1%	!!	41,537	0	45,266		45,266	(3,729)	-9%
334 SCHOOL JOURNEYS	126,618	700	79,364		79,364	47,254	37%	!!	151,468	1,793	146,635		146,635	4,833	3%
341 PRO-D & TRAVEL	1,197,366	9,165	810,120	3,961	814,082	383,284	32%	!!	1,025,879	688	680,345		680,345	345,534	34%
342 TRAVEL MILEAGE	6,947	0	8,560		8,560	(1,613)	-23%	!!	7,484	0	11,797		11,797	(4,313)	-58%
343 LOCAL MILEAGE	87,360	551	74,221		74,221	13,139	15%	!!	81,915	155	75,138		75,138	6,777	8%
364 LEASES	62,851	0	37,856		37,856	24,995	40%	!!	21,851	0	21,851		21,851	0	0%
371 MEMBERSHIP FEES	150,395	356	155,411		155,411	(5,016)	-3%	!!	139,898	0	140,826		140,826	(928)	-1%
391 PREMIUMS	634,389	(270)	625,781		625,781	8,608	1%	!!	535,970	0	527,948		527,948	8,022	1%
392 DEDUCTIBLES PAID	10,000	0	10,000		10,000	0	0%	!!	30,000	30,000	30,000		30,000	0	0%

MONTHLY FINANCIAL REPORT - OPERATING EXPENDITURES - June 2025

	2024-2025							2023-2024						
	Budget	June 2025	YTD	Encumbrances	Total Exp	Available	% !!	Budget	June 2024	YTD	Encumbrances	Total Exp	Available	%
399 SERVICES RECOVERY	(16,263)	0	(16,263)		(16,263)	(0)	0% !!	0	0	(10,793)		(10,793)	10,793	0%
421 VISA EXPENSE	23,900	0	28,418		28,418	(4,518)	-19% !!	38,996	106	38,864		38,864	132	0%
422 BANK SERVICE CHARGES	73,902	0	73,531		73,531	371	1% !!	214,861	11,307	212,073		212,073	2,788	1%
431 LAND TELEPHONE	173,500	4,129	173,339		173,339	161	0% !!	167,400	4,129	174,392		174,392	(6,992)	-4%
438 CELL PHONES	206,416	34	196,540		196,540	9,876	5% !!	211,299	(300)	199,087		199,087	12,212	6%
439 DIGITAL SERVICES RECOVERY	807,752	0	807,752		807,752	0	0% !!	843,350	0	843,350		843,350	0	0%
441 POSTAGE	29,898	4,820	24,281		24,281	5,617	19% !!	43,865	1,201	23,901		23,901	19,964	46%
444 COURIER SERVICE	19,233	0	22,383		22,383	(3,150)	-16% !!	23,282	1,109	20,804		20,804	2,478	11%
445 ADVERTISING	118,690	721	117,311		117,311	1,379	1% !!	104,681	312	85,696		85,696	18,985	18%
446 PHOTOCOPYING	283,240	31,332	322,078		322,078	(38,838)	-14% !!	298,204	0	310,628		310,628	(12,424)	-4%
447 PRINTING SERVICES	24,312	15,047	39,564		39,564	(15,252)	-63% !!	5,161	0	8,690		8,690	(3,529)	-68%
448 AGENT FEE	1,531,620	0	1,455,607		1,455,607	76,013	5% !!	1,361,562	2,400	1,653,951		1,653,951	(292,389)	-21%
450 GRANTS	114,148	0	114,012		114,012	136	0% !!	106,706	0	106,705		106,705	1	0%
451 CULTURAL ENRICHMENT	7,800	0	0		0	7,800	100% !!	0	0	0		0	0	0%
452 HONORARIA	26,020	0	37,570		37,570	(11,550)	-44% !!	16,187	0	34,175		34,175	(17,988)	-111%
453 SCHOLARSHIPS	25,696	0	7,500		7,500	18,196	71% !!	30,209	0	13,700		13,700	16,509	55%
457 GIFT / GIFT CERTIFICATES	1,534	0	1,244		1,244	290	19% !!	1,820	0	1,601		1,601	219	12%
460 LICENCES	24,710	0	20,682		20,682	4,028	16% !!	24,709	0	24,709		24,709	0	0%
462 SECURITY	95,000	1,895	90,454		90,454	4,546	5% !!	84,000	0	90,535	2,362	92,897	(8,897)	-11%
467 FLEET TELEMATICS	29,500	754	41,744		41,744	(12,244)	-42% !!	24,500	0	13,795		13,795	10,705	44%
469 MISCELLANEOUS SERVICES	3,910,362	49,777	3,442,502	138,895	3,581,397	328,965	8% !!	3,480,376	28,367	3,433,740	227,588	3,661,328	(180,952)	-5%
481 PORTABLE MOVES	60,000	0	5,861		5,861	54,139	90% !!	(5,000)	0	(5,000)		(5,000)	0	0%
499 COST RECOVERIES	0	0	0		0	0	0% !!	0	0	(6,763)		(6,763)	6,763	0%
501 CAFETERIA FOOD	332,914	10,824	304,683		304,683	28,231	8% !!	318,097	0	296,355		296,355	21,742	7%
503 WOOD	5,539	0	9,414		9,414	(3,875)	-70% !!	14,848	0	14,659		14,659	189	1%
504 METAL	2,911	0	3,508		3,508	(597)	-20% !!	2,925	0	2,924		2,924	1	0%
505 APPLIED TECHNOLOGY SUPPLIES	453	0	452		452	1	0% !!	0	0	0		0	0	0%
508 AUTOMOTIVE	0	0	297		297	(297)	0% !!	0	0	0		0	0	0%
511 ADMINISTRATIVE SUPPLIES	361,875	27,429	416,710		416,710	(54,835)	-15% !!	429,375	(555)	343,158		343,158	86,217	20%
512 COPY/PRINTER SUPPLIES	232,381	1,739	254,224		254,224	(21,843)	-9% !!	230,889	0	246,709		246,709	(15,820)	-7%
514 JANITORIAL SUPPLIES	562,000	2,030	689,226		689,226	(127,226)	-23% !!	562,000	668	696,529		696,529	(134,529)	-24%
515 VEHICLE SUPPLIES	160,275	1,328	161,212		161,212	(937)	-1% !!	104,650	0	141,245		141,245	(36,595)	-35%
516 MEDICAL SUPPLIES	4,712	73	3,211		3,211	1,501	32% !!	5,310	0	4,640		4,640	670	13%
517 TIRE PURCHASES	33,000	0	27,449		27,449	5,551	17% !!	25,000	0	32,832		32,832	(7,832)	-31%
518 VEHICLE FUEL PURCHASES	180,534	0	218,103		218,103	(37,569)	-21% !!	180,534	6,192	233,069		233,069	(52,535)	-29%
519 INSTRUCTIONAL SUPPLIES	8,053,968	43,597	3,334,132	133,897	3,468,028	4,585,940	57% !!	7,284,596	(63,107)	3,093,779	63,943	3,157,721	4,126,875	57%
520 BOOKS & GUIDES	405,135	2,987	290,047		290,047	115,088	28% !!	469,931	0	389,213		389,213	80,718	17%
525 MAGAZINES & PERIODICALS	3,645	0	3,624		3,624	21	1% !!	3,102	0	2,732		2,732	370	12%
530 AUDIO VISUAL MATERIALS	278	0	277		277	1	0% !!	165	0	136		136	29	18%
534 SOFTWARE	22,272	0	24,393		24,393	(2,121)	-10% !!	15,590	0	14,471		14,471	1,119	7%
541 LIGHT & POWER	1,528,000	120,637	1,431,865		1,431,865	96,135	6% !!	1,579,000	118,709	1,521,234		1,521,234	57,766	4%
551 GAS	1,342,000	0	1,230,478		1,230,478	111,522	8% !!	1,760,000	225	1,240,341		1,240,341	519,659	30%
552 OIL	39,250	0	31,759		31,759	7,491	19% !!	59,200	0	46,827		46,827	12,373	21%
561 WATER	533,000	0	550,280		550,280	(17,280)	-3% !!	592,700	12,230	581,666		581,666	11,034	2%
562 SEWER USER CHARGE	310,000	0	317,391		317,391	(7,391)	-2% !!	314,000	5,910	282,080		282,080	31,920	10%
563 STORMWATER	116,170	0	116,170		116,170	0	0% !!	105,000	0	91,312		91,312	13,688	13%
572 GARBAGE DISPOSAL	200,000	0	245,073		245,073	(45,073)	-23% !!	183,500	0	198,357		198,357	(14,857)	-8%
581 FURNITURE & EQUIP PURCH	646,864	14,683	649,376	25,223	674,598	(27,734)	-4% !!	984,341	51,375	890,058	134,775	1,024,833	(40,492)	-4%
582 VEHICLE PURCHASES	65,000	0	33,915		33,915	31,085	48% !!	65,000	0	1,635		1,635	63,365	97%
590 COMPUTER PURCHASES	2,224,907	0	1,866,444	209,625	2,076,069	148,838	7% !!	2,227,465	0	2,087,783	31,004	2,118,787	108,678	5%
594 RECONCILIATION ADJUSTMENTS	0	(142)	(3,263)		(3,263)	3,263	0% !!	0	(10)	36,354		36,354	(36,354)	0%
595 INTERFUND TRANSFER	40,875	40,875	40,875		40,875	0	0% !!	0	0	0		0	0	0%
599 SUPPLIES RECOVERIES	(456,073)	(5,579)	(486,078)		(486,078)	30,005	-7% !!	(52,472)	(722)	(81,341)		(81,341)	28,869	-55%
TOTAL -- SERVICES & SUPPLIES	30,337,815	388,203	23,982,223	511,600	24,493,824	5,843,991	19% !!	29,270,039	263,107	24,070,299	481,618	24,551,916	4,718,123	16%
GRAND TOTAL	272,393,954	(1,108,542)	264,117,261	511,600	264,628,861	7,765,093	3% !!	260,013,197	(638,291)	251,703,763	481,618	252,185,380	7,827,817	3%

MONTHLY FINANCIAL REPORT - OPERATING REVENUES - July 2025

	2025-2026					2024-2025				
	Budget	July 2025	YTD	Available	% !!	Budget	July 2024	YTD	Available	%
602 CE/HL OTHER FEES	200	0	0	200	100% !!	50	0	0	50	100%
605 CE/HL REGISTRATION FEES	10,100	0	0	10,100	100% !!	10,045	0	0	10,045	100%
621 MINISTRY BLOCK FUNDING	237,778,118	7,183,963	7,183,963	230,594,155	97% !!	230,854,057	6,966,960	6,966,960	223,887,097	97%
629 OTHER MIN OF ED GRANTS	2,203,772	0	0	2,203,772	100% !!	2,259,138	0	0	2,259,138	100%
641 REVENUE -OTHER PROV MINISTRIES	258,148	(18,222)	(18,222)	276,370	107% !!	286,649	(37,966)	(37,966)	324,615	113%
642 REVENUE -OTHER SCHOOL DISTRICTS	0	0	0	-	0% !!	2,700	1,200	1,200	1,500	56%
644 CE/HL COURSE FEES	3,500	0	0	3,500	100% !!	8,500	0	0	8,500	100%
645 REVENUE-CAFETERIA	5,453	5,304	5,304	149	3% !!	3,254	3,254	3,254	(0)	0%
647 OFFSHORE STUDENTS TUITION FEES	14,983,429	11,738,339	11,738,339	3,245,090	22% !!	15,667,733	13,082,617	13,082,617	2,585,116	16%
648 LOCAL EDUCATION AGREEMENTS	795,694	0	0	795,694	100% !!	940,239	0	0	940,239	100%
649 MISC FEES & REVENUE	2,456,677	983,217	983,217	1,473,460	60% !!	1,851,818	676,760	676,760	1,175,058	63%
651 COMMUNITY USE OF FACILITIES	2,487,610	78,137	78,137	2,409,473	97% !!	2,170,445	(1,179)	(1,179)	2,171,624	100%
652 COMMUNITY USE OF FIELDS	151,786	26,148	26,148	125,638	83% !!	85,903	0	0	85,903	100%
653 COMMUNITY USE OF THEATRE	83,605	0	0	83,605	100% !!	51,140	0	0	51,140	100%
654 PARKING FEES	30,863	1,960	1,960	28,903	94% !!	36,678	332	332	36,346	99%
655 RENTALS LIAB INS REVENUE	11,140	1,046	1,046	10,095	91% !!	6,516	0	0	6,516	100%
659 OTHER RENTALS & LEASES	920,313	92,498	92,498	827,815	90% !!	824,569	15,135	15,135	809,434	98%
661 INTEREST	21,101	0	0	21,101	100% !!	58,062	0	0	58,062	100%
669 INVESTMENT REVENUE	1,260,914	20,218	20,218	1,240,696	98% !!	1,871,006	75,681	75,681	1,795,325	96%
671 SURPLUS FROM PRIOR YEAR	7,655,631	0	0	7,655,631	100% !!	1,897,592	0	0	1,897,592	100%
GRAND TOTAL	271,118,054	20,112,607	20,112,607	251,005,447	93%	258,886,094	20,782,794	20,782,794	238,103,300	92%

MONTHLY FINANCIAL REPORT - OPERATING EXPENDITURES - July 2025

	2025-2026							2024-2025							
	Budget	July 2025	YTD	Encumbrances	Total Exp		!!	Budget	July 2024	YTD	Encumbrances	Total Exp	Available	%	
SALARIES															
111 CERTIFICATED TEACHERS	115,389,769	20,905	20,905		20,905	115,368,864	100%	!!	111,330,237	(5,915)	(5,915)	(5,915)	111,336,152	100%	
112 P&VP SALARIES	15,598,167	1,149,197	1,149,197		1,149,197	14,448,970	93%	!!	14,872,635	1,185,250	1,185,250	1,185,250	13,687,385	92%	
114 ALLIED SPECIALISTS	2,136,961	0	0		0	2,136,961	100%	!!	2,190,482	0	0	0	2,190,482	100%	
115 DEPARTMENT HEAD ALLOWANCES	300,591	0	0		0	300,591	100%	!!	298,088	0	0	0	298,088	100%	
120 EXEMPT STAFF (CERT)	1,018,124	81,967	81,967		81,967	936,157	92%	!!	1,137,327	96,680	96,680	96,680	1,040,647	91%	
121 EXEMPT STAFF (NON-CERT)	4,070,832	296,099	296,099		296,099	3,774,733	93%	!!	4,039,159	314,283	314,283	314,283	3,724,876	92%	
122 CUSTODIANS	2,140,925	131,003	131,003		131,003	2,009,922	94%	!!	2,134,048	121,418	121,418	121,418	2,012,630	94%	
123 JANITORS	4,513,304	260,609	260,609		260,609	4,252,695	94%	!!	4,449,995	250,655	250,655	250,655	4,199,340	94%	
125 FOREPERSON	602,492	27,756	27,756		27,756	574,736	95%	!!	598,129	21,091	21,091	21,091	577,038	96%	
126 TRADESPEOPLE	4,524,080	238,207	238,207		238,207	4,285,873	95%	!!	4,273,973	245,117	245,117	245,117	4,028,856	94%	
131 SCHOOL ASSISTANT SALARIES	21,696,674	194,673	194,673		194,673	21,502,001	99%	!!	21,356,413	142,432	142,432	142,432	21,213,981	99%	
142 CLERICAL SALARIES	10,560,245	409,205	409,205		409,205	10,151,040	96%	!!	10,277,468	413,025	413,025	413,025	9,864,443	96%	
161 TTOC SALARIES	11,730,677	13,422	13,422		13,422	11,717,255	100%	!!	11,272,808	(62,543)	(62,543)	(62,543)	11,335,351	101%	
165 RELIEF LABOUR	356,050	21,054	21,054		21,054	334,996	94%	!!	352,271	18,637	18,637	18,637	333,634	95%	
166 382 EXTRA STAFF SALARIES	314,148	24,210	24,210		24,210	289,938	92%	!!	300,442	63,438	63,438	63,438	237,004	79%	
167 SCHOOL ASSIST RELIEF	268,251	1,769	1,769		1,769	266,482	99%	!!	264,841	6,394	6,394	6,394	258,447	98%	
168 CASUAL CLERICAL SALARIES	62,731	1,070	1,070		1,070	61,661	98%	!!	90,946	8,841	8,841	8,841	82,105	90%	
191 TRUSTEES INDEMNITY	228,594	18,750	18,750		18,750	209,844	92%	!!	257,671	21,143	21,143	21,143	236,528	92%	
199 RECOVERIES	(111,699)	(3,763)	(3,763)		(3,763)	(107,936)	97%	!!	(136,917)	(3,731)	(3,731)	(3,731)	(133,186)	97%	
TOTAL -- SALARIES	195,400,916	2,886,132	2,886,132	0	2,886,132	192,514,784	99%	!!	189,360,016	2,836,214	2,836,214	0	2,836,214	186,523,802	99%
BENEFITS															
211 TEACHER BENEFITS	30,001,339	1,351,546	1,351,546		1,351,546	28,649,793	95%	!!	28,389,211	1,235,594	1,235,594	1,235,594	27,153,617	96%	
212 P&VP BENEFITS	3,260,018	254,718	254,718		254,718	3,005,300	92%	!!	3,093,506	244,874	244,874	244,874	2,848,632	92%	
214 ALLIED SPECIALISTS BENEFITS	555,610	24,415	24,415		24,415	531,195	96%	!!	558,572	20,745	20,745	20,745	537,827	96%	
215 DEPT HEAD ALLOWANCE BENEFITS	78,154	3,343	3,343		3,343	74,811	96%	!!	76,013	2,764	2,764	2,764	73,249	96%	
218 EMPLOYEE FUTURE BENEFITS EXPENSE	521,467	0	0		0	521,467	100%	!!	467,910	392,125	392,125	392,125	75,785	16%	
220 EXEMPT (CERT) - BENEFITS	191,406	16,939	16,939		16,939	174,467	91%	!!	218,367	19,357	19,357	19,357	199,010	91%	
221 EXEMPT (N-CERT) BENEFITS	773,456	65,697	65,697		65,697	707,759	92%	!!	779,557	68,080	68,080	68,080	711,477	91%	
222 CUSTODIAN BENEFITS	515,963	44,975	44,975		44,975	470,988	91%	!!	488,697	40,104	40,104	40,104	448,593	92%	
223 JANITOR BENEFITS	1,087,706	92,440	92,440		92,440	995,266	92%	!!	1,019,049	86,401	86,401	86,401	932,648	92%	
225 FOREPERSON BENEFITS	145,201	9,916	9,916		9,916	135,285	93%	!!	136,971	7,493	7,493	7,493	129,478	95%	
226 TRADESPEOPLE BENEFITS	1,090,304	80,581	80,581		80,581	1,009,723	93%	!!	978,740	74,866	74,866	74,866	903,874	92%	
231 SCHOOL ASSISTANT BENEFITS	5,858,103	265,936	265,936		265,936	5,592,167	95%	!!	5,638,094	198,256	198,256	198,256	5,439,838	96%	
242 CLERICAL BENEFITS	2,854,469	214,237	214,237		214,237	2,640,232	92%	!!	2,713,250	205,818	205,818	205,818	2,507,432	92%	
261 TTOC BENEFITS	2,533,822	67,718	67,718		67,718	2,466,104	97%	!!	2,434,923	47,101	47,101	47,101	2,387,822	98%	
265 RELIEF LABOUR BENEFITS	45,574	2,479	2,479		2,479	43,095	95%	!!	40,159	2,597	2,597	2,597	37,562	94%	
266 382 EXTRA STAFF BENEFITS	40,211	3,248	3,248		3,248	36,963	92%	!!	34,250	7,564	7,564	7,564	26,686	78%	
267 SCHOOL ASSISTANT RELIEF BENEFITS	30,580	257	257		257	30,323	99%	!!	30,191	794	794	794	29,397	97%	
268 CASUAL CLERICAL BENEFITS	7,151	347	347		347	6,804	95%	!!	10,368	1,418	1,418	1,418	8,950	86%	
291 TRUSTEE BENEFITS	18,059	366	366		366	17,693	98%	!!	20,871	1,722	1,722	1,722	19,149	92%	
TOTAL -- BENEFITS	49,608,593	2,499,157	2,499,157	0	2,499,157	47,109,436	95%	!!	47,128,699	2,657,673	2,657,673	0	2,657,673	44,471,026	94%
SERVICES & SUPPLIES															
311 AUDIT	35,255	(6,198)	(6,198)		(6,198)	41,453	118%	!!	32,004	(4,572)	(4,572)	(4,572)	36,576	114%	
312 LEGAL	325,000	1,140	1,140		1,140	323,860	100%	!!	475,000	(11,379)	(11,379)	(11,379)	486,379	102%	
323 SOFTWARE MAINTENANCE	1,443,001	762,633	762,633	67,515	830,147	612,854	42%	!!	1,354,031	639,275	639,275	56,794	696,069	657,962	49%
324 HARDWARE MAINTENANCE	120,070	0	0	7,363	7,363	112,707	94%	!!	120,070	0	0	29,489	29,489	90,581	75%
331 CONTRACTED TRANSPORTATION	1,136,251	3,861	3,861		3,861	1,132,390	100%	!!	933,789	9,285	9,285	9,285	924,504	99%	
332 TRANSPORTATION ASSISTANCE	39,729	149	149		149	39,580	100%	!!	39,645	0	0	0	39,645	100%	
334 SCHOOL JOURNEYS	83,193	0	0		0	83,193	100%	!!	82,800	0	0	0	82,800	100%	
341 PRO-D & TRAVEL	984,896	40,879	40,879	3,961	44,840	940,056	95%	!!	520,150	25,468	25,468	10,109	35,577	484,573	93%
342 TRAVEL MILEAGE	2,850	0	0		0	2,850	100%	!!	2,850	0	0	0	2,850	100%	
343 LOCAL MILEAGE	56,553	314	314		314	56,239	99%	!!	66,539	802	802	802	65,737	99%	
364 LEASES	108,851	2,905	2,905		2,905	105,946	97%	!!	62,851	5,798	5,798	5,798	57,053	91%	
371 MEMBERSHIP FEES	137,417	76,497	76,497		76,497	60,920	44%	!!	131,133	90,307	90,307	90,307	40,826	31%	
391 PREMIUMS	659,087	48,861	48,861		48,861	610,226	93%	!!	599,177	48,997	48,997	48,997	550,180	92%	
392 DEDUCTIBLES PAID	0	0	0		0	0	0%	!!	0	(30,000)	(30,000)	(30,000)	30,000	0%	
421 POINT OF SALE FEES	24,200	2,311	2,311		2,311	21,889	90%	!!	24,200	1,423	1,423	1,423	22,777	94%	
422 BANK SERVICE CHARGES	71,648	2,486	2,486		2,486	69,162	97%	!!	46,207	4,952	4,952	4,952	41,255	89%	
431 LAND TELEPHONE	175,000	8,445	8,445		8,445	166,555	95%	!!	170,000	11,088	11,088	11,088	158,912	93%	

MONTHLY FINANCIAL REPORT - OPERATING EXPENDITURES - July 2025

	2025-2026					!!	2024-2025							
	Budget	July 2025	YTD	Encumbrances	Total Exp		Budget	July 2024	YTD	Encumbrances	Total Exp	Available	%	
438 CELL PHONES	144,652	13,936	13,936		13,936	130,716	90%	136,701	16,181	16,181		16,181	120,520	88%
439 DIGITAL SERVICES RECOVERY	850,000	0	0		0	850,000	100%	830,987	0	0		0	830,987	100%
441 POSTAGE	11,060	260	260		260	10,800	98%	14,170	1,690	1,690		1,690	12,480	88%
444 COURIER SERVICE	17,169	(647)	(647)		(647)	17,816	104%	16,270	(989)	(989)		(989)	17,259	106%
445 ADVERTISING	99,342	9,522	9,522		9,522	89,820	90%	98,292	35,986	35,986		35,986	62,306	63%
446 PHOTOCOPYING	36,705	0	0		0	36,705	100%	27,062	0	0		0	27,062	100%
447 PRINTING SERVICES	5,657	0	0		0	5,657	100%	5,360	9,975	9,975		9,975	(4,615)	-86%
448 AGENT FEE	1,263,741	636,911	636,911		636,911	626,830	50%	1,194,320	617,997	617,997		617,997	576,323	48%
450 GRANTS	143,007	0	0		0	143,007	100%	142,692	0	0		0	142,692	100%
451 CULTURAL ENRICHMENT	7,800	0	0		0	7,800	100%	7,800	0	0		0	7,800	100%
452 HONORARIA	12,700	0	0		0	12,700	100%	13,000	0	0		0	13,000	100%
453 SCHOLARSHIPS	26,258	0	0		0	26,258	100%	0	0	0		0	0	0%
457 GIFT / GIFT CERTIFICATES	1,534	0	0		0	1,534	100%	1,384	0	0		0	1,384	100%
460 LICENCES	24,710	0	0		0	24,710	100%	24,710	0	0		0	24,710	100%
462 SECURITY	95,000	10,285	10,285		10,285	84,715	89%	95,000	10,795	10,795	965	11,761	83,239	88%
467 FLEET TELEMATICS	24,500	3,550	3,550		3,550	20,950	86%	24,500	6,694	6,694		6,694	17,806	73%
469 MISCELLANEOUS SERVICES	3,332,609	158,958	158,958	1,018,860	1,177,818	2,154,791	65%	3,030,029	117,665	117,665	476,302	593,967	2,436,062	80%
481 PORTABLE MOVES	60,000	0	0		0	60,000	100%	60,000	5,861	5,861	15,170	21,031	38,969	65%
501 CAFETERIA FOOD	42,378	0	0		0	42,378	100%	3,254	0	0		0	3,254	100%
503 WOOD	(2,877)	0	0		0	(2,877)	100%	0	0	0		0	0	0%
504 METAL	(597)	0	0		0	(597)	100%	0	0	0		0	0	0%
508 AUTOMOTIVE	(297)	0	0		0	(297)	100%	0	0	0		0	0	0%
511 ADMINISTRATIVE SUPPLIES	111,092	3,255	3,255		3,255	107,837	97%	92,882	11,659	11,659		11,659	81,223	87%
512 COPY/PRINTER SUPPLIES	10,142	(641)	(641)		(641)	10,783	106%	0	0	0		0	0	0%
514 JANITORIAL SUPPLIES	562,000	36,568	36,568		36,568	525,432	93%	562,000	16,942	16,942		16,942	545,058	97%
515 VEHICLE SUPPLIES	80,000	13,642	13,642	1,795	15,437	64,563	81%	80,000	13,377	13,377		13,377	66,623	83%
516 MEDICAL SUPPLIES	1,365	0	0		0	1,365	100%	0	0	0		0	0	0%
517 TIRE PURCHASES	25,000	4,617	4,617		4,617	20,383	82%	25,000	1,917	1,917		1,917	23,083	92%
518 VEHICLE FUEL PURCHASES	180,534	19,859	19,859		19,859	160,675	89%	180,534	14,981	14,981		14,981	165,553	92%
519 INSTRUCTIONAL SUPPLIES	6,296,534	83,070	83,070	212,841	295,911	6,000,623	95%	3,646,511	135,834	135,834	80,727	216,560	3,429,951	94%
520 BOOKS & GUIDES	636,039	124	124		124	635,915	100%	555,598	3,060	3,060		3,060	552,538	99%
525 MAGAZINES & PERIODICALS	8	0	0		0	8	100%	0	0	0		0	0	0%
534 SOFTWARE	14,690	0	0		0	14,690	100%	10,200	13,186	13,186		13,186	(2,986)	-29%
541 LIGHT & POWER	1,590,000	907	907		907	1,589,093	100%	1,618,000	1,907	1,907		1,907	1,616,093	100%
551 GAS	1,745,640	5,073	5,073		5,073	1,740,567	100%	1,892,000	(58,373)	(58,373)		(58,373)	1,950,373	103%
552 OIL	40,000	0	0		0	40,000	100%	29,250	0	0		0	29,250	100%
561 WATER	552,000	51,643	51,643		51,643	500,357	91%	532,000	35,325	35,325		35,325	496,675	93%
562 SEWER USER CHARGE	320,000	21,702	21,702		21,702	298,298	93%	325,000	23,871	23,871		23,871	301,129	93%
563 STORMWATER	128,000	0	0		0	128,000	100%	112,500	0	0		0	112,500	100%
572 GARBAGE DISPOSAL	210,000	0	0		0	210,000	100%	190,000	0	0		0	190,000	100%
581 FURNITURE & EQUIP PURCH	387,933	13,309	13,309	76,686	89,996	297,937	77%	280,370	14,757	14,757	134,169	148,926	131,444	47%
582 VEHICLE PURCHASES	165,000	141,753	141,753		141,753	23,247	14%	65,000	0	0		0	65,000	100%
590 COMPUTER PURCHASES	1,474,178	18,594	18,594	376,539	395,133	1,079,045	73%	1,837,953	36,308	36,308	218,365	254,673	1,583,280	86%
594 RECONCILIATION ADJUSTMENTS	0	58	58		58	(58)	0%	0	(2)	(2)		(2)	2	0%
599 SUPPLIES RECOVERIES	(19,662)	(7,045)	(7,045)		(7,045)	(12,617)	64%	(23,406)	(21,406)	(21,406)		(21,406)	(2,000)	9%
TOTAL -- SERVICES & SUPPLIES	26,108,545	2,183,548	2,183,548	1,765,561	3,949,109	22,159,436	85%	22,397,369	1,856,641	1,856,641	1,022,091	2,878,731	19,518,638	87%
GRAND TOTAL	271,118,054	7,568,838	7,568,838	1,765,561	9,334,398	261,783,656	97%	258,886,084	7,350,528	7,350,528	1,022,091	8,372,619	250,513,465	97%

MONTHLY FINANCIAL REPORT - OPERATING REVENUES - August 2025

	2025-2026					2024-2025				
	Budget	August 2025	YTD	Available	%	Budget	August 2024	YTD	Available	%
602 CE/HL OTHER FEES	200	0	0	200	100%	50	0	0	50	100%
605 CE/HL REGISTRATION FEES	10,100	350	350	9,750	97%	10,045	250	250	9,795	98%
621 MINISTRY BLOCK FUNDING	237,778,118	7,106,555	14,290,518	223,487,600	94%	230,854,057	6,898,285	13,865,245	216,988,812	94%
629 OTHER MIN OF ED GRANTS	2,203,772	0	0	2,203,772	100%	2,259,138	0	0	2,259,138	100%
641 REVENUE -OTHER PROV MINISTRIES	258,148	27,020	8,798	249,350	97%	286,649	40,865	2,899	283,750	99%
642 REVENUE -OTHER SCHOOL DISTRICTS	0	0	0	0	0%	8,820	4,920	6,120	2,700	31%
644 CE/HL COURSE FEES	3,500	0	0	3,500	100%	8,500	0	0	8,500	100%
645 REVENUE-CAFETERIA	5,453	93	5,397	56	1%	3,254	0	3,254	(0)	0%
647 OFFSHORE STUDENTS TUITION FEES	14,983,429	207,756	11,946,095	3,037,334	20%	15,667,733	175,002	13,257,619	2,410,114	15%
648 LOCAL EDUCATION AGREEMENTS	795,694	0	0	795,694	100%	940,239	214,343	214,343	725,896	77%
649 MISC FEES & REVENUE	2,461,577	45,115	1,028,332	1,433,245	58%	1,863,818	35,583	712,342	1,151,476	62%
651 COMMUNITY USE OF FACILITIES	2,487,610	82,523	160,659	2,326,951	94%	2,170,445	3	(1,176)	2,171,621	100%
652 COMMUNITY USE OF FIELDS	151,786	33,013	59,161	92,625	61%	85,903	0	0	85,903	100%
653 COMMUNITY USE OF THEATRE	83,605	0	0	83,605	100%	51,140	0	0	51,140	100%
654 PARKING FEES	30,863	3,916	5,876	24,987	81%	36,678	0	332	36,346	99%
655 RENTALS LIAB INS REVENUE	11,140	3,443	4,488	6,652	60%	6,516	0	0	6,516	100%
659 OTHER RENTALS & LEASES	920,313	92,709	185,207	735,106	80%	824,569	77,893	93,028	731,541	89%
661 INTEREST	21,101	2,080	2,080	19,021	90%	58,062	4,640	4,640	53,422	92%
669 INVESTMENT REVENUE	1,260,914	95,106	115,324	1,145,590	91%	1,871,006	183,033	258,714	1,612,292	86%
671 SURPLUS FROM PRIOR YEAR	7,655,631	11,225,081	11,225,081	(3,569,450)	-47%	3,002,244	0	0	3,002,244	100%
GRAND TOTAL	271,122,954	18,924,760	39,037,366	232,085,588	86%	260,008,866	7,634,815	28,417,609	231,591,257	89%

MONTHLY FINANCIAL REPORT - OPERATING EXPENDITURES - August 2025

	2025-2026							2024-2025						
	Budget	August 2025	YTD	Encumbrances	Total Exp	Available	% !!	Budget	August 2024	YTD	Encumbrances	Total Exp	Available	%
SALARIES														
111 CERTIFICATED TEACHERS	115,374,138	0	20,905		20,905	115,353,233	100% !!	111,330,237	(2,260)	(8,175)		(8,175)	111,338,412	100%
112 P&VP SALARIES	15,598,167	1,222,879	2,372,077		2,372,077	13,226,090	85% !!	14,872,635	1,170,512	2,355,763		2,355,763	12,516,872	84%
114 ALLIED SPECIALISTS	2,136,961	0	0		0	2,136,961	100% !!	2,190,482	0	0		0	2,190,482	100%
115 DEPARTMENT HEAD ALLOWANCES	300,591	0	0		0	300,591	100% !!	298,088	0	0		0	298,088	100%
120 EXEMPT STAFF (CERT)	1,018,124	108,360	190,326		190,326	827,798	81% !!	1,137,327	96,680	193,359		193,359	943,968	83%
121 EXEMPT STAFF (NON-CERT)	4,070,832	326,552	622,651		622,651	3,448,181	85% !!	4,039,159	320,467	634,750		634,750	3,404,409	84%
122 CUSTODIANS	2,140,925	250,306	381,308		381,308	1,759,617	82% !!	2,134,048	254,058	375,476		375,476	1,758,572	82%
123 JANITORS	4,513,304	514,391	775,000		775,000	3,738,304	83% !!	4,449,995	503,258	753,913		753,913	3,696,082	83%
125 FOREPERSON	602,492	67,516	95,273		95,273	507,219	84% !!	598,129	56,307	77,398		77,398	520,731	87%
126 TRADESPEOPLE	4,531,129	444,594	682,801		682,801	3,848,328	85% !!	4,273,973	444,949	690,066		690,066	3,583,907	84%
131 SCHOOL ASSISTANT SALARIES	21,687,226	45,517	240,189		240,189	21,447,037	99% !!	21,316,278	44,287	186,719		186,719	21,129,559	99%
142 CLERICAL SALARIES	10,560,474	457,517	866,722		866,722	9,693,752	92% !!	10,280,907	440,955	853,980		853,980	9,426,927	92%
161 TTOC SALARIES	11,751,559	49,985	63,406		63,406	11,688,153	99% !!	11,272,808	44,600	(17,943)		(17,943)	11,290,751	100%
165 RELIEF LABOUR	356,050	36,161	57,216		57,216	298,834	84% !!	352,271	14,391	33,028		33,028	319,243	91%
166 382 EXTRA STAFF SALARIES	314,148	99,258	123,468		123,468	190,680	61% !!	300,442	135,394	198,832		198,832	101,610	34%
167 SCHOOL ASSIST RELIEF	268,251	(84)	1,684		1,684	266,567	99% !!	264,841	6,882	13,275		13,275	251,566	95%
168 CASUAL CLERICAL SALARIES	62,731	0	1,070		1,070	61,661	98% !!	90,946	6,238	15,079		15,079	75,867	83%
191 TRUSTEES INDEMNITY	228,594	18,750	37,500		37,500	191,094	84% !!	257,671	21,143	42,286		42,286	215,385	84%
199 RECOVERIES	(111,699)	0	(3,763)		(3,763)	(107,936)	97% !!	(136,917)	0	(3,731)		(3,731)	(133,186)	97%
TOTAL -- SALARIES	195,403,997	3,641,700	6,527,832	0	6,527,832	188,876,165	97% !!	189,323,320	3,557,860	6,394,075	0	6,394,075	182,929,245	97%
BENEFITS														
211 TEACHER BENEFITS	29,997,275	(0)	1,351,546		1,351,546	28,645,729	95% !!	28,389,211	0	1,235,594		1,235,594	27,153,617	96%
212 P&VP BENEFITS	3,260,018	213,574	468,291		468,291	2,791,727	86% !!	3,093,506	201,461	446,335		446,335	2,647,171	86%
214 ALLIED SPECIALISTS BENEFITS	555,610	(0)	24,415		24,415	531,195	96% !!	558,572	0	20,745		20,745	537,827	96%
215 DEPT HEAD ALLOWANCE BENEFITS	78,154	0	3,343		3,343	74,811	96% !!	76,013	0	2,764		2,764	73,249	96%
218 EMPLOYEE FUTURE BENEFITS EXPENSE	521,467	545,105	545,105		545,105	(23,638)	-5% !!	467,910	2,295	394,420		394,420	73,490	16%
220 EXEMPT (CERT) - BENEFITS	191,406	18,843	35,782		35,782	155,624	81% !!	218,367	15,914	35,270		35,270	183,097	84%
221 EXEMPT (N-CERT) BENEFITS	773,456	56,986	122,683		122,683	650,773	84% !!	779,557	56,634	124,714		124,714	654,843	84%
222 CUSTODIAN BENEFITS	515,963	57,510	102,485		102,485	413,478	80% !!	488,697	58,267	98,371		98,371	390,326	80%
223 JANITOR BENEFITS	1,087,706	120,276	212,716		212,716	874,990	80% !!	1,019,049	118,433	204,834		204,834	814,215	80%
225 FOREPERSON BENEFITS	145,201	14,835	24,751		24,751	120,450	83% !!	136,971	13,961	21,454		21,454	115,517	84%
226 TRADESPEOPLE BENEFITS	1,092,003	104,690	185,272		185,272	906,731	83% !!	978,740	174,596	174,596		174,596	804,144	82%
231 SCHOOL ASSISTANT BENEFITS	5,855,551	23,284	289,220		289,220	5,566,331	95% !!	5,627,409	5,643	203,892		203,892	5,423,517	96%
242 CLERICAL BENEFITS	2,854,531	124,354	338,592		338,592	2,515,939	88% !!	2,714,158	94,350	300,168		300,168	2,413,990	89%
261 TTOC BENEFITS	2,538,100	12,262	79,980		79,980	2,458,120	97% !!	2,434,923	8,947	56,048		56,048	2,378,875	98%
265 RELIEF LABOUR BENEFITS	45,574	4,227	6,706		6,706	38,868	85% !!	40,159	1,688	4,284		4,284	35,875	89%
266 382 EXTRA STAFF BENEFITS	40,211	12,971	16,219		16,219	23,992	60% !!	34,250	15,979	23,544		23,544	10,706	31%
267 SCHOOL ASSISTANT RELIEF BENEFITS	30,580	0	257		257	30,323	99% !!	30,191	778	1,572		1,572	28,619	95%
268 CASUAL CLERICAL BENEFITS	7,151	0	347		347	6,804	95% !!	10,368	636	2,060		2,060	8,308	80%
291 TRUSTEE BENEFITS	18,059	366	731		731	17,328	96% !!	20,871	1,722	3,444		3,444	17,427	84%
TOTAL -- BENEFITS	49,608,016	1,309,283	3,808,441	0	3,808,441	45,799,575	92% !!	47,118,922	696,437	3,354,111	0	3,354,111	43,764,811	93%
SERVICES & SUPPLIES														
311 AUDIT	35,255	0	(6,198)		(6,198)	41,453	118% !!	32,004	0	(4,572)		(4,572)	36,576	114%
312 LEGAL	325,000	6,262	7,402		7,402	317,598	98% !!	475,000	48,847	37,469		37,469	437,531	92%
323 SOFTWARE MAINTENANCE	1,443,001	220,141	982,774	61,927	1,044,700	398,301	28% !!	1,354,069	44,572	683,847	56,794	740,641	613,428	45%
324 HARDWARE MAINTENANCE	120,070	7,363	7,363		7,363	112,707	94% !!	120,070	29,489	29,489	22,499	51,988	68,082	57%
331 CONTRACTED TRANSPORTATION	1,136,251	2,921	6,782		6,782	1,129,469	99% !!	933,789	6,256	15,541		15,541	918,248	98%
332 TRANSPORTATION ASSISTANCE	39,729	0	149		149	39,580	100% !!	39,645	0	0		0	39,645	100%
334 SCHOOL JOURNEYS	83,144	15,291	15,291		15,291	67,853	82% !!	84,146	6,930	6,930		6,930	77,216	92%
341 PRO-D & TRAVEL	989,796	41,642	82,520	3,961	86,482	903,314	91% !!	532,645	42,949	68,417	10,109	78,526	454,119	85%
342 TRAVEL MILEAGE	2,850	290	290		290	2,560	90% !!	2,850	1,079	1,079		1,079	1,771	62%
343 LOCAL MILEAGE	56,553	2,050	2,364		2,364	54,189	96% !!	68,447	727	1,529		1,529	66,918	98%
364 LEASES	108,851	0	2,905		2,905	105,946	97% !!	62,851	2,901	8,698		8,698	54,153	86%
371 MEMBERSHIP FEES	137,417	18,479	94,976		94,976	42,441	31% !!	131,352	3,227	93,535		93,535	37,818	29%
391 PREMIUMS	659,087	604	49,465		49,465	609,622	92% !!	599,177	0	48,997		48,997	550,180	92%
392 DEDUCTIBLES PAID	0	0	0		0	0	0% !!	0	0	(30,000)		(30,000)	30,000	0%
399 SERVICES RECOVERY	0	0	0		0	0	0% !!	0	(15,303)	(15,303)		(15,303)	15,303	0%
421 POINT OF SALE FEES	24,200	722	3,032		3,032	21,168	87% !!	24,200	1,105	2,528		2,528	21,672	90%
422 BANK SERVICE CHARGES	71,648	3,760	6,245		6,245	65,403	91% !!	46,182	4,330	9,281		9,281	36,901	80%
431 LAND TELEPHONE	175,000	2,250	10,696		10,696	164,304	94% !!	170,000	14,968	26,056		26,056	143,944	85%

MONTHLY FINANCIAL REPORT - OPERATING EXPENDITURES - August 2025																
	2025-2026								2024-2025							
	Budget	August 2025	YTD	Encumbrances	Total Exp	Available	%		Budget	August 2024	YTD	Encumbrances	Total Exp	Available	%	
438 CELL PHONES	147,235	20,889	34,826		34,826	112,409	76% !!		143,994	22,183	38,364		38,364	105,630	73%	
439 DIGITAL SERVICES RECOVERY	850,000	0	0		0	850,000	100% !!		830,987	0	0		0	830,987	100%	
441 POSTAGE	11,376	7,563	7,823		7,823	3,553	31% !!		19,036	2,359	4,049		4,049	14,987	79%	
444 COURIER SERVICE	17,169	589	(57)		(57)	17,226	100% !!		17,898	1,245	256		256	17,642	99%	
445 ADVERTISING	99,342	22,159	31,681		31,681	67,661	68% !!		98,342	3,416	39,402		39,402	58,940	60%	
446 PHOTOCOPYING	41,814	13,598	13,598		13,598	28,216	67% !!		23,194	0	0		0	23,194	100%	
447 PRINTING SERVICES	5,657	0	0		0	5,657	100% !!		5,802	5,823	15,798		15,798	(9,996)	-172%	
448 AGENT FEE	1,263,741	34,968	671,880		671,880	591,861	47% !!		1,194,320	24,176	642,172		642,172	552,148	46%	
450 GRANTS	115,007	0	0		0	115,007	100% !!		142,692	0	0		0	142,692	100%	
451 CULTURAL ENRICHMENT	7,800	0	0		0	7,800	100% !!		7,800	0	0		0	7,800	100%	
452 HONORARIA	12,700	0	0		0	12,700	100% !!		13,000	0	0		0	13,000	100%	
453 SCHOLARSHIPS	26,258	0	0		0	26,258	100% !!		0	0	0		0	0	0%	
457 GIFT / GIFT CERTIFICATES	1,534	0	0		0	1,534	100% !!		1,534	50	50		50	1,484	97%	
460 LICENCES	24,710	0	0		0	24,710	100% !!		24,710	0	0		0	24,710	100%	
462 SECURITY	95,000	4,780	15,065		15,065	79,935	84% !!		95,000	4,469	15,265	965	16,230	78,770	83%	
467 FLEET TELEMATICS	24,500	10,633	14,183		14,183	10,317	42% !!		24,500	2,659	9,352		9,352	15,148	62%	
469 MISCELLANEOUS SERVICES	3,343,118	358,349	517,306	988,418	1,505,725	1,837,393	55% !!		3,156,664	178,025	295,690	512,997	808,687	2,347,977	74%	
481 PORTABLE MOVES	60,000	0	0		0	60,000	100% !!		60,000	0	5,861	15,170	21,031	38,969	65%	
501 CAFETERIA FOOD	41,748	0	0		0	41,748	100% !!		9,633	0	0		0	9,633	100%	
503 WOOD	(2,877)	0	0		0	(2,877)	100% !!		187	0	0		0	187	100%	
504 METAL	(597)	0	0		0	(597)	100% !!		0	0	0		0	0	0%	
508 AUTOMOTIVE	(297)	0	0		0	(297)	100% !!		0	0	0		0	0	0%	
511 ADMINISTRATIVE SUPPLIES	113,592	10,578	13,833		13,833	99,759	88% !!		124,939	8,480	20,139		20,139	104,800	84%	
512 COPY/PRINTER SUPPLIES	18,742	0	(641)		(641)	19,383	103% !!		233	720	720		720	(487)	-209%	
514 JANITORIAL SUPPLIES	562,000	3,647	40,215		40,215	521,785	93% !!		562,000	12,631	29,573		29,573	532,427	95%	
515 VEHICLE SUPPLIES	80,000	6,350	19,992	1,795	21,786	58,214	73% !!		80,000	16,277	29,654		29,654	50,346	63%	
516 MEDICAL SUPPLIES	1,365	0	0		0	1,365	100% !!		675	0	0		0	675	100%	
517 TIRE PURCHASES	25,000	6,220	10,837		10,837	14,163	57% !!		25,000	2,004	3,920		3,920	21,080	84%	
518 VEHICLE FUEL PURCHASES	180,534	15,061	34,920		34,920	145,614	81% !!		180,534	15,792	30,772		30,772	149,762	83%	
519 INSTRUCTIONAL SUPPLIES	6,282,075	147,617	230,687	228,444	459,130	5,822,945	93% !!		4,356,748	116,013	251,847	228,536	480,383	3,876,365	89%	
520 BOOKS & GUIDES	628,878	2,115	2,239		2,239	626,639	100% !!		629,222	2,603	5,663		5,663	623,559	99%	
525 MAGAZINES & PERIODICALS	8	30	30		30	(22)	-275% !!		204	30	30		30	174	85%	
530 AUDIO VISUAL MATERIALS	0	0	0		0	0	0% !!		26	0	0		0	26	100%	
534 SOFTWARE	14,690	18,127	18,127		18,127	(3,437)	-23% !!		17,255	0	13,186		13,186	4,069	24%	
541 LIGHT & POWER	1,590,000	101,674	102,581		102,581	1,487,419	94% !!		1,618,000	94,753	96,660		96,660	1,521,340	94%	
551 GAS	1,745,640	7,360	12,433		12,433	1,733,207	99% !!		1,892,000	7,142	(51,230)		(51,230)	1,943,230	103%	
552 OIL	40,000	0	0		0	40,000	100% !!		29,250	0	0		0	29,250	100%	
561 WATER	552,000	52,230	103,872		103,872	448,128	81% !!		532,000	11,932	47,257		47,257	484,743	91%	
562 SEWER USER CHARGE	320,000	32,379	54,081		54,081	265,919	83% !!		325,000	8,439	32,310		32,310	292,691	90%	
563 STORMWATER	128,000	0	0		0	128,000	100% !!		112,500	0	0		0	112,500	100%	
572 GARBAGE DISPOSAL	210,000	12,853	12,853		12,853	197,147	94% !!		190,000	10,324	10,324		10,324	179,676	95%	
581 FURNITURE & EQUIP PURCH	361,274	39,549	52,859	70,112	122,971	238,303	66% !!		431,371	17,522	32,279	127,455	159,735	271,636	63%	
582 VEHICLE PURCHASES	165,000	0	141,753		141,753	23,247	14% !!		65,000	0	0		0	65,000	100%	
590 COMPUTER PURCHASES	1,474,178	205,364	223,959	182,423	406,381	1,067,797	72% !!		1,892,110	219,214	255,522	42,875	298,397	1,593,713	84%	
594 RECONCILIATION ADJUSTMENTS	0	31	89		89	(89)	0% !!		0	104	103		103	(103)	0%	
595 INTERFUND TRANSFERS	49,050	0	0		0	49,050	100% !!		0	0	0		0	0	0%	
599 SUPPLIES RECOVERIES	(23,875)	(17,025)	(24,070)		(24,070)	195	-1% !!		(43,163)	(20,924)	(42,330)		(42,330)	(833)	2%	
TOTAL -- SERVICES & SUPPLIES	26,110,941	1,439,462	3,623,009	1,537,080	5,160,089	20,950,852	80% !!		23,566,624	959,535	2,816,175	1,017,402	3,833,577	19,733,047	84%	
GRAND TOTAL	271,122,954	6,390,445	13,959,283	1,537,080	15,496,362	255,626,592	94% !!		260,008,866	5,213,833	12,564,361	1,017,402	13,581,763	246,427,103	95%	

2024-2025 Budget Change Report: June 2025 - Operating

	Revenue	Expenses
2024-2025 Amended Annual Budget - Operating (Board Approved Feb 25-25)	\$ 264,486,750	\$ 266,400,066
Amended Surplus Appropriation (Board Approved February 26-24)		
Budgeted Prior Year Surplus Appropriation	1,913,316	-
	1,913,316	-
	266,400,066	266,400,066
Changes - subsequent to Amended Budget		
Misc Donations and Revenues to February 28	28,149	28,149
South Island Partnership Grants	20,500	20,500
Misc Donations and Revenues to March 31	36,252	36,252
BC Hydro Commercial Energy Manager Program additional funding	10,000	10,000
February 2025 Inclusive Education Enrolment Growth	506,470	506,470
February 2025 New Refugee & ELL Enrolment Growth	127,646	127,646
February 2025 Continuing Education Enrolment Decline	(17,686)	-
February 2025 Distributed Learning Enrolment Decline	(12,324)	-
February 2025 Pathways & Partnerships Enrolment Decline	(4,458)	-
Labour Settlement Funding for Teachers' Professional Development	158,289	-
ELC Pathway Project	7,500	7,500
Misc Donations and Revenues to April 30	15,095	15,095
Reduced SkilledTradesBC Funding	(33,900)	(33,900)
Additional Facilities Custodial Rental Revenue	202,765	84,696
Additional Facilities Rental Liability Insurance Revenue	1,311	-
Misc Donations and Revenues to May 31	55,355	55,355
May 2025 Continuing Education Enrolment Growth	13,539	13,539
May 2025 Distributed Learning Enrolment Decline	(24,779)	(24,779)
May 2025 Pathways & Partnerships Enrolment Decline	(32,484)	(32,484)
Additional Interest Revenue earned to June 30	257,955	-
Set up ASSAI Deferred Revenue	(8,798)	(8,798)
Adjust LEA Revenue to actual	19,851	-
Adjust LEA Revenue to actual	(19,851)	-
TASK Shed Sales	9,200	-
Additional International Education Revenues	239,093	164,669
Misc Donations and Revenues to June 30	1,615	1,615
Total Changes:	1,556,305	971,525
2024-2025 Amended Budget - Operating to June 30, 2025	\$ 267,956,371	\$ 267,371,591
Unrestricted Operating Surplus (Contingency)		
District (Board Approved Sep 23-24)	\$ 1,000,000	
0.40% of previous year's operating expense	\$ 1,000,000	

2024-2025 Budget Change Report: June 2025 - Special Purpose

National School Food Program

2024/2025 Grant

Revenue	Expenses
86,275	86,275
86,275	86,275

2024-2025 Budget Change Report: June 2025 - Capital

Local Capital

Interest Income to June 30

Revenue	Expenses
40,543	-
40,543	-

Ministry of Education and Child Care Restricted

Interest Income to June 30

286,652	-
286,652	-

2025-2026 Budget Change Report: August 2025 - Operating

	Revenue	Expenses
2025-2026 Preliminary Budget - Operating (Board Approved Apr 8-25)	\$ 263,466,504	\$ 267,104,030
Surplus Appropriation (Board Approved Apr 8-25)		
Budgeted 24-25 Surplus Appropriation - Allocated to Expense	3,637,526	-
	3,637,526	-
Changes - Surplus Appropriation (Pending Board Approval Sep 15-25)		
Net School Funded Balances	755,255	755,255
Purchase Order Commitments	505,482	505,482
Department Carry Forwards	2,757,368	2,757,368
	4,018,105	4,018,105
	271,122,135	271,122,135
Changes - Amended Budget		
ASSAI Deferred Revenue	8,798	8,798
Tillicum Climate Risk Reduction Grant	233,400	233,400
Provincial Resource Centre for the Visually Impaired Grant	4,900	4,900
Misc Donations and Revenues to August 31	42,243	42,243
SkilledTradesBC Grant Reduction	(7,600)	(7,600)
ArtStarts Grant Reduction (Pause in Operations for 2025-2026)	(17,600)	(17,600)
Total Changes:	264,141	264,141
2025-2026 Amended Budget - Operating to August 31, 2025	\$ 271,386,276	\$ 271,386,276
Contingencies and Fund Balances at June 30, 2025		
Unrestricted Operating Surplus (Contingency) - District (Pending Board Approval)	\$ 1,250,000	
0.48% of prior year operating expenses	\$ 1,250,000	
Local Capital	\$ 291,962	
Ministry of Education and Child Care Restricted Capital	15,077,926	
	\$ 15,369,888	

2025-2026 Budget Change Report: August 2025 - Special Purpose

	Revenue	Expenses
StrongStart		
2025-2026 Ministry Grant Increase	12,000	12,000
	12,000	12,000
Changing Results for Young Children		
2025-2026 Ministry Grant Reduction	(11,250)	(11,250)
	(11,250)	(11,250)
SEY2KT (Early Years to Kindergarten)		
2025-2026 Ministry Grant Reduction	(19,000)	(19,000)
	(19,000)	(19,000)
Ledger School (Provincial Resource Program)		
2025-2026 Ministry Grant Increase	16,672	16,672
	16,672	16,672
Provincial Inclusion Outreach (Provincial Resource Program)		
2025-2026 Ministry Grant Increase	5,477	5,477
	5,477	5,477

2025-2026 Budget Change Report: August 2025 - Capital

Local Capital

Interest Income to August 31

Revenue	Expenses
1,461	-
1,461	-

Ministry of Education and Child Care Restricted

Interest Income to August 31

75,463	-
75,463	-



FACILITIES SERVICES

491 CECILIA AVENUE, VICTORIA, BRITISH COLUMBIA V8T 4T4
PHONE (250) 920-3400 FAX (250) 920-3461

Quarterly Update September 15, 2025

Maintenance Services | Minor Capital | Major Capital | Operations
Transportation | Networks / Communication / Security | Climate / Energy Management

QUARTERLY VANDALISM

Type	Quantity	Notes
Tagging - Graffiti	23	Both internal and external graffiti
Windows	10	Full window replacements at various sites
Internal Damage - General	2	Damaged bookshelf, Damaged gym clock
External Damage	3	Damaged ramp decking, siding ripped off building and vandalized exhaust fan

MAINTENANCE SERVICES

- **Gordon Head** – Exterior school painting complete.
- **Vic West** – Interior school painting complete.
- **Facilities yard** – Exterior paint on Facilities DC building complete.
- **Arbutus** – Interior paint underway and swing space complete.
- **Macauley/Rockheights** – Gymnasium interior paint complete.
- **South Park Annex** – Hardwood flooring restoration recoat complete.
- **Central** – Gymnasium interior paint complete. Flooring refinishing (warranty work) complete.
- **Arbutus** – Exterior painting nearing completion (paused).
- **Multiple district locations** – Parking lot line marking (contractor and district forces).
- **Multiple district locations** – Fire alarm testing complete.
- **Multiple district locations** – Duct cleaning complete (1/3 of schools).
- **Multiple district locations** – Backflow testing complete, all required sites.
- **Esquimalt kitchen** – Replacement of grease interceptor complete.
- **Reynolds** – Replacement of accessible ramp complete.
- **Spectrum** – Sewer line replacement complete.
- **Strawberry Vale** – Ongoing siding replacement – to continue next summer.
- **Sundance-Bank** – Portable relocation completed. Occupancy received.
- **Spectrum Foods Kitchen** – Cabinetry complete and installed over summer months.
- **District Repairs / Replacements**
 - Ongoing door repairs, windows, cabinet mounting, and shelving requests.
 - Ongoing heating work orders, mechanical repairs, and sheet metal (gutter install repair). Team is working to turn on boilers as soon as needed.

ACCESSIBILITY PROJECT

- **Colquitz** – Inclusive room complete. Converted portion of gym change room to inclusive room with sink, hallway access, lighting, track and window.
- **Oaklands** – Inclusive room complete. Converted washroom and storage area to accommodate hospital bed with track and sink with hallway access.
- **Glanford** – Curbing will be complete on next pro-d day - Sept 22.

MINOR CAPITAL

- **Lambrick Park Building Upgrade** – Project complete. SD teams are working on siding upgrade and painting of the remainder of the building.
- **Foods Program** – Vic West and Craigflower complete. Starting millwork for multiple sites.
- **Vic High Outdoor Washroom** – Project complete.
- **South Park** – Slate roof installation still in progress, nearing completion for this year.
- **Upcoming DDC Upgrades** – The following schools are receiving DDC upgrades: Mount Doug, Margaret Jenkins, Strawberry Vale and Vic West will be complete by end of September. Shoreline will be completed during Winter break.
- **Oak Bay Heat pump replacement** – In design stage with mechanical engineers.
- **Tolmie Building** – Sewer main replacement complete.
- **James Bay** – Gym and activity room floor upgrade complete.

CHILDCARE UPDATE

- **McKenzie** – Child care providers have moved in and centre is open.
- **Vic High** – Final building inspections on September 8.
- **Esquimalt** – Excavation completed, starting on foundation walls.
- **Tolmie** – In finishing stages, booking for final inspections mid-September.
- **Glanford** – Foundation walls are complete, working on the floor system and walls.
- **Uplands** – In the final building permit review stage.
- **Strawberry Vale** – In the final building permit review stage.
- **Mt. Doug OSC** – Design stage
- **Campus View OSC** – Design stage
- **Willows Child Care Addition** – Submitting drawings for permit review.

OPERATIONS

Custodial

- Completion of Summer deep cleaning of school classrooms and support areas totaling **1,467** rooms within 6-week period (~3.2m sq ft).
- Deep cleaned 16 wood shops.
- Cleaning of all school classroom carpets (416) and entrance mats (267) total of **695** complete.

Cartage

- Cartage completed summer transfers of Teachers, Principals and Vice Principals (1,130 boxes and 600 totes were used and moved to and from locations).

- Removal of non-compliant furniture and broken items from schools - totaled 2.5 Cube truck loads, four 40-yard bins of garbage, three 40-yard bins of wood and three 40-yard bins of metal to dispose of all items = **400 yards of disposal**

TRANSPORTATION, and GROUNDS

Transportation

- 197 regular and 125 inclusive learning students have registered for bussing for the 2025-2026 school year.
- 19 inclusive learning and 5 regular scheduled bus routes started successfully.

Grounds

- All Secondary and Middle School fields have had scheduled maintenance including aeration and sand.
- Grass cutting and field lining continues, with team preparing for drain cleaning and leaf pick up.

NETWORKS, COMMUNICATION, INFRASTRUCTURE and SECURITY DEPARTMENT

- Strawberry Vale is now on a FOB system.
- Cedar Hill installation of all TEC packages, TVs, network connections, and the PA system.
- Security upgrades completed at Arbutus, Doncaster, Central, Colquitz, Willows, and Monterey including adding lockdown buttons.
- Braefoot has a new gym projection system.
- Continued work with IT to replace legacy switches and access points throughout the district.
- Strawberry Vale's phone system was upgraded, and a networked bell controller was added.
- The remaining high schools had their interior doors rekeyed, including the Primus locks.
- All school exterior doors have been rekeyed to a Primus key.
- 205 FOB requests were processed between June 11 and Sept 5.

CLIMATE and ENERGY

2019-2020 -2024-2025 LED lighting upgrades completed

- Electrical savings now exceed \$400,000 per year.
- Over \$250,000 in rebates collected.
- Less than 3-year return on investment overall.

2025-2026 LED lighting upgrades now underway

- Central Middle School, Spectrum Large Gym and Lambrick Park Math wing.
- Estimated \$20,000 resulting annual electricity savings.

Continuous optimization of building controls now underway

- Over 200,000 kWh annual savings created for 2024-2025 year.
- 6 buildings will be investigated for the 2025-2026 year. Estimated annual savings of 205,000 kWh (electricity and natural gas).

2025-2026 Energy Wise Network Campaign

- Planning underway for 2025-2026 school year.
- Campaigns designed to help reduce the use of electricity and natural gas, and reduce emissions through education and awareness.
- Sweater days, light switch stickers, paper scorecards, signage, and more.

Lambrick Park Gym HRV Pneumatic to electric controls upgrade now operational

- Annual electrical savings 49,000 kWh.
- Return on investment less than one year.
- Improved comfort and control.

Hillcrest Classroom HVAC upgrades

- 12 classroom HVAC units, thermostats and DDC controls throughout 2025-2026.
- Improved controls, comfort, and efficiency.
- Addresses existing maintenance issues and obsolete equipment.

2024-2025 Strategic Energy Management Plan underway

- Looks at energy and water consumption (past, present, and future).
- Analyses of past energy projects, and present results.
- Plans and reports on future energy saving projects.

MAJOR CAPITAL

Cedar Hill Middle School Seismic School Replacement

- This project includes the construction of a new Cedar Hill Middle School on the field adjacent to the existing building, which will be demolished once construction of the new building is complete.
- A conditional occupancy permit was granted for the new building on September 4. Total project completion (including demolition of existing school, landscaping, geothermal loop etc.) is anticipated by June 2026.
- Work currently underway includes interior finishing work, offsite multi-use pathway, exterior site and landscaping work, and hazmat remediation of existing building.
- Of the total project budget of \$45,394,542 there is \$10,004,220 remaining. The project is anticipated to be completed within budget.
- There is a \$4.6M risk reserve being held by the Ministry for this project. There are no newly identified risks this period.

Office of the Secretary-Treasurer

Katrina Stride – Secretary-Treasurer

TO: The Board of Education

FROM: Katrina Stride, Secretary-Treasurer

DATE: September 15, 2025

RE: **Cedar Hill Middle School - Disposal (SRW) Bylaw Waterworks**

Background

In connection with the seismic replacement project for Cedar Hill Middle School and the issuance of an occupancy permit prior to school startup in September, the District of Saanich required the Board to grant a statutory right of way (SRW) in favour of the District of Saanich to permit the District of Saanich to operate and maintain certain water works on that portion of the Property identified as “Area 1” and “Area 2” and shown in black outline on Explanatory Plan 133519 in the attached Form C (including Terms of Instrument).

The District of Saanich required the SRW to be registered with the Land Title Office prior to the issuance of an occupancy permit for the new school.

Ministerial Orders, Policies and Regulations

Policy and Regulation 7110 Disposal of Real Property were considered. The policy and regulation state that SRWs are not subject to this policy and regulation.

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

Process

The granting of an SRW is a grant of an interest in land. The Board must pass and adopt a disposal (right of way) bylaw as the granting of the SRW is considered a disposal of land.

The Cedar Hill Middle School Water Works Disposal (Right of Way) of Real Property 26-01 in its entirety is attached. As permitted under Section 68(3) of the *School Act*, a summarized version of the lease bylaw may be used.

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

Bylaw 9011 – Poll Votes

The purpose of a poll vote is to provide a method of ensuring that District affairs are conducted as efficiently as possible by allowing matters not requiring a meeting of the Board to be acted on without convening a special meeting. Poll votes should only be called for the following reasons:

- to deal with emergencies
- where delay would injure the interests of the Board
- regarding matters which do not justify a special meeting

The motions related to the Disposal (SRW) Bylaw for Waterworks at Cedar Hill Middle School were addressed by poll vote for the following reason:

- delay would injure the interests of the Board

Poll Vote Results

On August 12, 2025, a poll vote was sent by email to the Official Trustee.

The Official Trustee passed the following motions:

That the Official Trustee of School District No. 61 (Greater Victoria) approves granting a Statutory Right of Way to the District of Saanich in respect of operating and maintaining water works on that portion of the Property identified as “Area 1” and “Area 2” and shown in bold outline on Explanatory Plan EPP133519 at Cedar Hill Middle School legally described as PID: 031-899-633, Lot 1, Section 41 Victoria District Plan EPP127533.

That the Official Trustee of Education of School District No. 61 (Greater Victoria) agrees to give all three readings of School District No. 61 (Greater Victoria) Cedar Hill Middle School Water Works Disposal (Right of Way) of Real Property 26-01 by poll vote on August 12, 2025.

That School District No. 61 (Greater Victoria) Cedar Hill Middle School Water Works Disposal (Right of Way) of Real Property Bylaw 26-01, being a bylaw to grant a Statutory Right of Way to the District of Saanich to operate and maintain certain water works on that portion of the Property identified as “Area 1” and “Area 2” and shown in black outline on Explanatory Plan EPP133519 be:

Read a first time this 12th day of August, 2025;

Read a second time this 12th day of August, 2025;

Read a third time, passed and adopted this 12th day of August, 2025;

And that the Secretary-Treasurer and Official Trustee be authorized to sign, seal and execute this Bylaw on behalf of the Board.

Supporting Documents

Form C – Cedar Hill Middle School Water Works SRW

Cedar Hill Middle School Water Works Disposal (Right of Way) of Real Property 26-01



1. Application

**CARLY THOMSON, APPLICANT'S AGENT
KOFFMAN KALEF LLP
1900-885 WEST GEORGIA ST
VANCOUVER BC V6C 3H4
6048913688**

File no. 56131-18

2. Description of Land

PID/Plan Number	Legal Description
031-899-633	LOT 1 SECTION 41 VICTORIA DISTRICT PLAN EPP127533

3. Nature of Interest

Type	Number	Additional Information
STATUTORY RIGHT OF WAY		Section 1, Pages 4 - 5 Over those portions of Lot 1 Section 41 Victoria District Plan EPP127533 outlined in heavy outline and labelled "Area 1" and "Area 2", both on Explanatory Plan EPP133519

4. Terms

Part 2 of this instrument consists of:
(b) Express Charge Terms Annexed as Part 2

5. Transferor(s)

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

6. Transferee(s)

THE CORPORATION OF THE DISTRICT OF SAANICH
770 VERNON AVE
VICTORIA BC V8X 2W7

7. Additional or Modified Terms



8. Execution(s)

This instrument creates, assigns, modifies, enlarges or governs the priority of the interest(s) described in Item 3 and the Transferor(s) and every other signatory agree to be bound by this instrument, and acknowledge(s) receipt of a true copy of the filed standard charge terms, if any.

Witnessing Officer Signature

Execution Date

Transferor / Transferee / Party Signature(s)

YYYY-MM-DD

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

By their Authorized Signatory

Name:

Name:

Officer Certification

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.

Witnessing Officer Signature

Execution Date

Transferor / Transferee / Party Signature(s)

YYYY-MM-DD

**The Corporation of the District of
Saanich**

By their Authorized Signatory

Name:

Name:

Officer Certification

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.



Electronic Signature

Your electronic signature is a representation that you are a designate authorized to certify this document under section 168.4 of the *Land Title Act*, RSBC 1996 c.250, that you certify this document under section 168.41(4) of the act, and that an execution copy, or a true copy of that execution copy, is in your possession.

Statutory Right of Way (Water Works)

TERMS OF INSTRUMENT - PART 2

WHEREAS:

- A. The Transferor is the registered owner in fee simple of the following land in the Province of British Columbia:

Parcel Identifier: 031-899-633
Legal Description: Lot 1 Section 41 Victoria District Plan EPP127533

(the "**Lands**");

- B. The Transferee is The Corporation of the District of Saanich;
- C. This Right of Way is necessary for the operation and maintenance of the Transferee's undertaking as described in Recital D;
- D. To construct, entrench, operate, maintain, remove and replace one or more systems of domestic water pipes, fire line and all necessary appurtenances thereto in, under and upon the land (the "**Works**"), the Transferor has agreed to permit the construction by the Transferee of the Works on a portion of the Lands as more particularly described herein and to grant for that purpose the Right of Way in Section 1.1 of this agreement (the "**Agreement**").

NOW THEREFORE, in consideration of the sum of ONE (\$1.00) DOLLAR of lawful money of Canada, now paid by the Transferee to the Transferor (the receipt and sufficiency of which is hereby acknowledged), and in consideration of the covenants and conditions agreed to be observed and performed by the parties and for other valuable consideration:

1.0 THE TRANSFEROR:

- 1.1 grants, conveys, confirms and transfers, in perpetuity, to the Transferee and its successors and assigns and its agents or servants and all other persons authorized in that behalf by it from time to time the full, free and uninterrupted right, license, liberty, privilege, easement, permission to a free and uninterrupted Right-of-Way over that certain portion of the Lands outlined in heavy outline and labelled "Area 1" measuring 20.3 square metres, more or less, and "Area 2" measuring 5.7 square metres, more or less, both on Explanatory Plan 133519 prepared by Ryan P. Hourston BCLS, completed on August 1, 2025 (the "**Right of Way Area**"), a reduced copy of which is attached to this Agreement as Schedule A, for:
- (a) ingress, egress, and regress over the Right of Way Area for the purpose of the installation, operation, maintenance, repair and replacement of the Works;
 - (b) the conveyance of domestic water through, along and over the Right of Way Area; and
 - (c) the conveyance of water through the fire line for purposes of providing a standby supply of water for fire protection and suppression purposes through, along and

over the Right of Way Area;

1.2 covenants and agrees to and with the Transferee that the Transferee shall:

- (a) for itself and its agents, workers, contractors and all other licensees of the Transferee;
- (b) together with machinery, vehicles, equipment, and materials;
- (c) upon, over, under and across the Right of Way Area;
- (d) as may be necessary, useful, or convenient for the purposes in section 1.1; and
- (e) in connection with the operations of the Transferee in relation to the Works;

be entitled at all times to enter, use, pass and repass, labour, construct, erect, install, dig, carry away soil or other surface or subsurface materials, and clear of all trees, growth, buildings or obstructions now or hereafter in existence upon, over, under and across the Right of Way Area;

1.3 grants a non-exclusive licence unto the Transferee for itself, and its employees, agents, workers, contractors and all other licensees of the Transferee together with machinery, vehicles, equipment and materials, the right at all times to enter upon and to pass and repass over those portions of the Lands within the vicinity of the Right of Way Area as may reasonably be required for the purpose of ingress to and egress from the Right of Way Area;

1.4 transfers, assigns and conveys to the Transferee all right, title and interest in and to any Works that the Transferee, or the Transferor have prior to this Agreement established or constructed or maintained or operated within the Right of Way Area or in relation to any similar Works previously constructed by any party whatsoever within the Right of Way Area; and

1.5 grants unto the Transferee the license, permission, easement and Right of Way to lay down, install, erect, construct, operate, maintain, repair, inspect, alter, remove, replace, cleanse, string, and otherwise establish one or more temporary systems of works upon the Right of Way Area, in the event of a breakdown or malfunction of the Works.

2.0 THE TRANSFEROR COVENANTS:

2.1 not, and not to permit any other person, to erect, place, install or maintain any building, structure, addition to a building or structure, mobile home, driveway or patio, pipe, wire or other conduit on, over or under any portion of the Right of Way Area, nor to plant any trees within the Right of Way Area, from and after the date of this Agreement, except with the prior written consent of the Transferee;

2.2 not to do anything that in any way interferes with or damages or prevents access to or is likely to cause harm to the Works installed in or upon the Right of Way Area;

2.3 not to do or knowingly permit to be done any act or thing which will interfere with or injure the Works and in particular, without limitation, will not carry out any blasting on the Right

of Way Area without the consent in writing of the Transferee, and consent shall not be unreasonably withheld, delayed or conditioned.

- 2.4 not to substantially add to or diminish the soil cover over any of the Works installed in the Right of Way Area and in particular, without limitation, will not construct open drains or ditches along or across any of the Works installed in the Right of Way Area without the consent of the Transferee, which consent shall not be unreasonably withheld, delayed or conditioned; and
- 2.5 from time to time and at all times at the reasonable request and at the cost of the Transferee, but subject to the *School Act* (British Columbia) and the regulations and orders thereunder, as amended from time to time, to do and execute or cause to be made, done or executed any further and other lawful acts, things, devices and assurances in law required to ensure the Transferee of its rights under this Agreement.

3.0 THE TRANSFEE COVENANTS:

- 3.1 to thoroughly clean all lands to which it has had access under this Agreement of all rubbish and construction debris created or placed on the Right of Way Area by the Transferee and to leave such lands in a neat, tidy and clean condition;
- 3.2 as soon as weather and soil conditions permit, and as often as it may exercise this right of entry to the Right of Way Area, to replace the surface soil as nearly as may be reasonably possible to the same condition as it was prior to the entry, in order to restore the natural drainage to the Lands. This shall not require the Transferee to restore any trees, other surface growth or anything erected, installed, maintained or placed contrary to section 2.1, but the Transferee shall leave the Lands in a condition which will not inhibit natural regeneration of that growth;
- 3.3 as far as reasonably possibly, to carry out all the work in a proper and workmanlike manner so as to do as little injury to the Lands as possible;
- 3.4 exercise all reasonable care not to damage the Lands; and
- 3.5 not to bury debris or rubbish of any kind in excavations or backfill on the Right of Way Area.

4.0 THE PARTIES COVENANT TO AND AGREE WITH EACH OTHER, as follows:

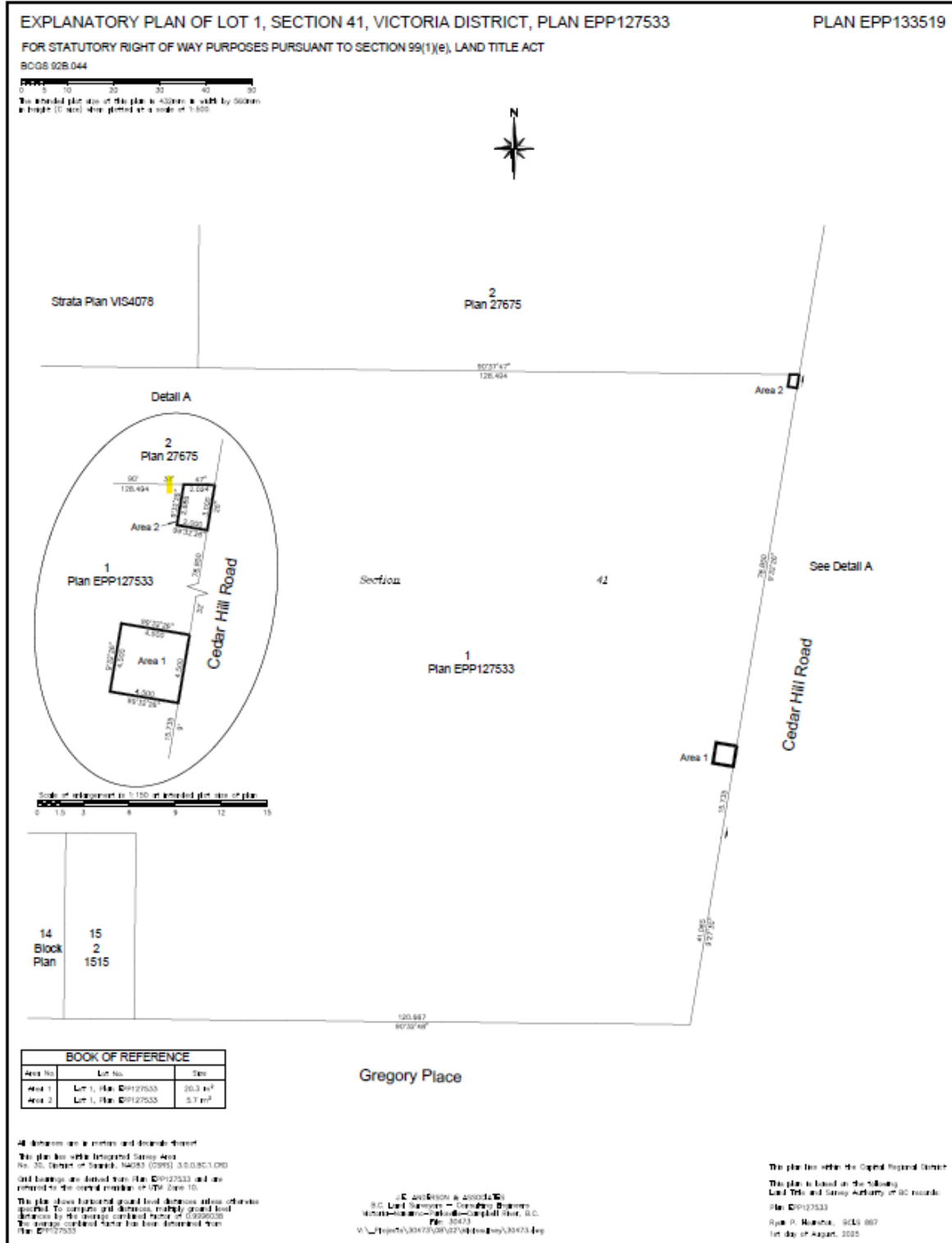
- 4.1 In spite of any rule of law or equity to the contrary, the Works brought on to, set, constructed, laid, erected in, upon or under the Right of Way Area by the Transferee shall at all times remain the property of the Transferee, even if the Works are annexed or affixed to the freehold, and the Works shall at any time and from time to time be removable in whole or in part by the Transferee;
- 4.2 In the event that the Transferee abandons the Works or any part of them, the Transferee may, if it so elects, leave the whole or any part of the Works in place and if so abandoned the Works, or part thereof, shall become the property of the Transferor;
- 4.3 No part of the title in fee simple to the Lands shall pass to or be vested in the Transferee under or by virtue of this Agreement, and the Transferor may fully use and enjoy all of the

Lands subject only to the rights and restrictions in this Agreement;

- 4.4 The Transferor acknowledges that (a) these Covenants are enforceable against the Transferor and any successors in title, but (b) the Transferor is not personally liability for breach of these Covenants after the Transferor has ceased to be the owner of the Lands;
- 4.5 If at the date hereof the Transferor is not the sole registered owner of the Lands, this Agreement shall nevertheless bind the Transferor to the full extent of the Transferor's interest therein, and if it acquires a greater or the entire interest in fee simple, this Agreement shall likewise extend to such after-acquired interests;
- 4.6 Where the expression "Transferor" includes more than one person, all covenants made by the Transferor shall be construed as being several as well as joint with respect to all persons constituting the Transferor;
- 4.7 This Agreement shall continue to the benefit of and be binding upon the Transferor and Transferee, and their respective heirs, administrators, executors, successors and permitted assigns, as the case may be;
- 4.8 Gender specific terms include both genders and corporations, and the singular and plural forms are interchangeable, according to the context; and
- 4.9 This Agreement may be executed in counterpart with the same effect as if all parties had signed the same document. Each counterpart shall be deemed to be an original. All counterparts shall be construed together and shall constitute one and the same Agreement. This Agreement may be delivered by electronic means.

The Transferor and Transferee acknowledge that this Agreement has been duly executed and delivered by the parties executing the Form C attached hereto.

SCHEDULE “A” – Explanatory Plan



THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
CEDAR HILL MIDDLE SCHOOL WATER WORKS
DISPOSAL (RIGHT OF WAY) OF REAL PROPERTY BYLAW 26-01

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

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

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

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

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

AND WHEREAS:

- (i) The Board of Education of School District No. 61 (Greater Victoria) (the “**Board**”) is the owner of certain lands and premises known as the Cedar Hill Middle School with a civic address of 3910 Cedar Hill Road, Victoria, British Columbia V8P 3Z9 and legally described as follows:
 - Parcel Identifier: 031-899-633,
 - Legal Description: Lot 1 Section 41 Victoria District Plan EPP127533(the “**Property**”);
- (ii) the Property is facility number 6161025;
- (iii) in connection with the seismic replacement project for Cedar Hill Middle School and the issuance of an occupancy permit in respect thereof, the District of Saanich (the “**District**”) requires the Board to grant a statutory right of way (the “**Right of Way**”) in favour of the District to permit the District to operate and maintain certain water works on that portion of the Property identified as “Area 1” and “Area 2” and shown in black outline on Explanatory Plan 133519, a reduced copy of which is attached hereto as Schedule A;
- (iv) the Board has determined and hereby confirms that the granting of the Right of Way will neither conflict with nor detract from the regular or extracurricular program of any

schools in School District No. 61 (Greater Victoria) or the current or future educational needs of School District No. 61 (Greater Victoria); and

- (v) the Board is satisfied that the Right of Way will benefit the Board and that the granting of the Right of Way will not interfere with the Board's use of the Property.

NOW THEREFORE BE IT RESOLVED as a Bylaw of the Board that the Board enter into the Right of Way and grant the Right of Way in favour of the District in the form required by the District, subject to such amendments as the Secretary-Treasurer may, in his or her discretion, consider advisable, and that the Board register the Right of Way against title to the Property in the Land Title Office.

BE IT FURTHER RESOLVED as a Bylaw of the Board that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Right of Way in such forms and with such amendments thereto as the Secretary-Treasurer may, in his or her discretion, consider advisable, and the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver all related and ancillary documents required to complete the granting of the Right of Way in favour of the District on such terms and conditions as the Secretary-Treasurer may, in his or her discretion, consider advisable as witnessed by the signature of the Secretary-Treasurer.

This Bylaw may be cited as "School District No. 61 (Greater Victoria) Cedar Hill Middle School Water Works Disposal (Right of Way) of Real Property Bylaw 26-01".

Read a first time this 12th day of August, 2025.

Read a second time this 12th day of August, 2025.

Upon unanimous agreement of the Official Trustee of the Board, this Bylaw was read a third time on the 12th day of August, 2025, and finally passed and adopted this 12th day of August, 2025.

Corporate Seal

Official Trustee of the Board

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria) Cedar Hill Middle School Water Works Disposal (Right of Way) of Real Property Bylaw 26-01, adopted by the Board the 12th day of August, 2025.

Secretary-Treasurer

SECTION 72 REPORT

Present:

Official Trustee Sherri Bell

Administration:

Deb Whitten, Superintendent, Katrina Stride, Secretary-Treasurer

The Board of Education discussed the following matters:

- Facilities

General decisions made by the Board:

- Facilities

SECTION 72 REPORT

Present:

Official Trustee Sherri Bell

Administration:

Deb Whitten, Superintendent, Katrina Stride, Secretary-Treasurer

The Board of Education discussed the following matters:

- Facilities

General decisions made by the Board:

- Facilities

SECTION 72 REPORT

Present:

Official Trustee Sherri Bell

Administration:

Deb Whitten, Superintendent of Schools, Katrina Stride, Secretary-Treasurer,
Sean Powell, Associate Superintendent, Marni Vistisen-Harwood, Director of Facilities
Services

The Board of Education discussed the following matters:

- Administration
- Facilities

General decisions made by the Board:

- Administration
- Facilities