



**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
61	Greater Victoria	2024-2025
OFFICE LOCATION(S)	TELEPHONE NUMBER	
556 Boleskine Road	250-475-3212	
MAILING ADDRESS		
556 Boleskine Road		
CITY	PROVINCE	POSTAL CODE
Victoria	BC	V8Z 1E8
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
Deb Whitten	250-475-4162	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	
Katrina Stride	250-475-4108	

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2025

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
	September 15, 2025
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
	September 15, 2025
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
	September 15, 2025

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, BRENNIA	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
MC MILLAN, CATHY	TEACHER	\$100,392.58	\$0.00
MC MILLAN, 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, CHANTELE	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
RESTALL, 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, SONDRRA	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, NIKI	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
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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
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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.

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

September 15, 2025

Date Signed



Signature of the Superintendent

September 15, 2025

Date Signed



Signature of the Secretary Treasurer

September 15, 2025

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.

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

Chartered Professional Accountants

Victoria, Canada
September 15, 2025

School District No. 61 (Greater Victoria)

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

Signature of the Superintendent

Date Signed

Signature of the Secretary/Treasurer

Date Signed

School District No. 61 (Greater Victoria)

Statement 2

Statement of Operations

Year Ended June 30, 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)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

Schedule 3A (Unaudited)

	<u>TOTAL</u>
	<u>\$</u>
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>301,825</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
	34,630,412	1,839,774	-	87,272	36,557,458
Decrease:					
Transferred to Tangible Capital Assets	9,657,285	1,666,337		87,272	11,410,894
	9,657,285	1,666,337	-	87,272	11,410,894
Net Changes for the Year	24,973,127	173,437	-	-	25,146,564
Work in Progress, end of year	43,727,115	357,061	-	-	44,084,176

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