



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

Regular Board Meeting

AGENDA

Monday, May 25, 2026, 6:30 p.m.

Tolmie Boardroom, 556 Boleskine Road

Broadcasted via YouTube

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

A. COMMENCEMENT OF MEETING

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

A.1. Acknowledgement of Traditional Territories

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

A.2. Approval of the Agenda

Recommended Motion:
That the May 25, 2026 agenda be approved.

A.3. Approval of the Minutes

a. Approval of the April 20, 2026 Regular Board Meeting Minutes

Recommended Motion:
That the April 20, 2026 Regular Board Meeting minutes be approved.

A.4. Business Arising from the Minutes

A.5. District Celebrations

a. Esquimalt Atom Smashers – Ms. O’Keeffe, Teacher/Lead Coach, Esquimalt High School

- b. Representative Advisory Council of Students

A.6. Community Presentations

B. CORRESPONDENCE

C. OFFICIAL TRUSTEE REPORT

C.1. Monthly Report

D. BOARD COMMITTEE REPORTS

D.1. Audit Sub-Committee

- a. 2025-2026 Audit Planning Report

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) approve the 2025-2026 Audit Planning Report as presented to the Audit Sub-Committee.

- b. March 2026 Quarterly Financial Report

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) accept the March 2026 Quarterly Financial Report as presented to the Audit Sub-Committee.

E. DISTRICT LEADERSHIP TEAM REPORTS

E.1. Superintendent's Report

- a. Monthly Report
- b. 2025 Climate Change Accountability Report
- c. 2026-2027 Special Academy Fees

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) make available to the public, via the District website, the schedules of fees that have been approved by the Parent Advisory Council for the school where the Official Trustee of The Board of Education proposes to offer a specialty academy.

- d. 2028-2029 School Calendar

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) approve the 2028-2029 school calendar.

e. 2026-2027 Board of Education Meeting Schedule

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) approve the 2026-2027 Board of Education meeting schedule.

E.2. Secretary-Treasurer's Report

a. Spectrum Artificial Turf Field Update

i. District of Saanich Contribution Agreement

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) approve the agreement with the District of Saanich for a one-time contribution of \$300,000 to support the construction of an artificial turf field at Spectrum Community School for execution by the Secretary-Treasurer.

b. 2026 School Trustee Election

i. Appointment of Chief Election Officer

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) appoint Ann Doll as Chief Election Officer to administer and conduct the school trustee election on October 17, 2026.

F. QUESTION PERIOD (15 minutes total)

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

G.1. Record of In-Camera Board of Education Meeting – April 20, 2026

G.2. Record of Special In-Camera Board of Education Meeting – April 29, 2026

G.3. Record of Special In-Camera Board of Education Meeting – May 19, 2026

H. NEW BUSINESS/NOTICE OF MOTION

H.1. New Business

H.2. Notice of Motions

I. ADJOURNMENT

Recommended Motion:

That the Official Trustee of The Board of Education adjourn the meeting.



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

Tolmie Boardroom, 556 Boleskine Road

Monday, April 20, 2026, 6:30 p.m.

Official Trustee: Sherri Bell

Administration: Deb Whitten, Superintendent, Katrina Stride, Secretary-Treasurer, Tom Aerts, Deputy Superintendent, Sean Powell, Associate Superintendent, Julie Lutner, Associate Secretary-Treasurer, Marni Vistisen-Harwood, Director of Facilities Services, Josh Barks, Acting Director of Information Technology, Mike Knudson, Director of Human Resource Services, David Hovis, Director of Instruction, Sean McCartney, Director of Instruction, Shelly Wilton, Director of Indigenous Education, Jeff Davis, Director of International Education, Vicki Roberts, VPVPA

Songhees Nation: Anevay Quocksister, Student Success Manager

Partners: Norm Isaac, CUPE 382, Shawna Abbott, CUPE 947, Carolyn Howe, GVTA

A. COMMENCEMENT OF MEETING

The meeting began at 6:30 p.m.

A.1. Acknowledgement of Traditional Territories

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

A.2. Approval of the Agenda

The Official Trustee passed the following motion:

That the April 20, 2026 agenda be approved.

A.3. Approval of the Minutes

a. Approval of the March 9, 2026 Regular Board Meeting Minutes

The Official Trustee passed the following motion:

That the March 9, 2026 Regular Board Meeting minutes be approved.

- b. Approval of the April 8, 2026 Special Board Meeting Minutes

The Official Trustee passed the following motion:

That the April 8, 2026 Special Board Meeting minutes be approved.

A.4. Business Arising from the Minutes

None.

A.5. District Celebrations

- a. Teacher Librarian Aerts and students from Gordon Head Middle School presented on Battle of the Books.
- b. Victoria High School students Annie Dos Santos, Ephrata Abebe, Ila Woodrow, Pia Guerrero, Mim Campbell and Molly Descantes (founder) presented on the second annual student-organized Wellness Fair.

A.6. Community Presentations

None.

B. CORRESPONDENCE

- B.1.** March 20, 2026, CUPE 947 to Official Trustee and Superintendent Whitten, 2026-2027 Budget
- B.2.** April 8, 2026, Victoria Confederation of Parent Advisory Councils to Official Trustee, 2026-2027 Budget
- B.3.** April 8, 2026, Advocacy for Music in Schools to Official Trustee and Superintendent Whitten, 2026-2027 Budget

C. OFFICIAL TRUSTEE REPORT

C.1. Monthly Report

- a. Monthly Report

Official Trustee Bell provided a verbal report:

- Acknowledged and honoured the lives of respected Elders of the Songhees Nation, Frank George and Skip Dick
- Attended the Lahal tournament for middle school students held at Shoreline Middle School

- Facilitated the Partners of SD61 meeting with discussions on the 2026-2027 Annual Budget
- Attended public budget meeting
- Ongoing participation on BCSTA Policy Committee
- Attended the BCSTA conference and AGM

b. Board Policy Review for Boards of Education

Official Trustee Bell provided highlights from the report.

A. BOARD COMMITTEE REPORTS

None.

B. DISTRICT LEADERSHIP TEAM REPORTS

B.1. Superintendent's Report

a. Monthly Report

Superintendent Whitten provided the report for information.

Official Trustee Bell had questions of clarification.

b. 2028-2029 School Calendar

Deputy Superintendent Aerts presented the proposed 2028-2029 school calendar for approval to post it on the District website for a one-month public review period.

The Official Trustee passed the following motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) approve the posting of the following 2028-2029 school calendar on the School District website for a period of one month.

c. Deletion of Board Policies

Superintendent Whitten provided rationale for the deletion of six Board policies.

Partners had questions of clarification. Policy 4115.4 *Position (Job) Sharing* was removed from the deletion list and will be discussed further at a future Partners of SD61 meeting.

The Official Trustee passed the following motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) approve the deletion of the following Board policies:

Policy 4213 Universal Precautions Procedures

Policy 4301	Non-Professional Personnel – Performance Appraisal
Policy 6120.1	Programs of Choice
Policy 6141.1	Board Authority Authorized Courses
Policy 6142.05	Education of Students or Learners with Gifted Abilities

B.2. Secretary-Treasurer's Report

a. 2026-2027 Annual Five-Year Capital Plan Bylaw

Secretary-Treasurer Stride provided an overview of the minor and major capital projects approved for Ministry funding and highlighted the requirement for the Board to approve the 2026-2027 Annual Five-Year Capital Plan Bylaw in order to receive funding for these projects.

The Official Trustee had questions of clarification.

The Official Trustee passed the following motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of The Board of Education of School District No. 61 (Greater Victoria) Capital Bylaw No. 2026/27-CPSD61-01 at the April 20, 2026 Board meeting.

The Official Trustee passed the following motion:

That the Board of Education of School District No. 61 (Greater Victoria) Capital Bylaw No. 2026/27-CPSD61-01 for the 2026/27 Annual Five-Year Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated March 27, 2026, be:

Read a first time this 20th day of April, 2026;

That the Board of Education of School District No. 61 (Greater Victoria) Capital Bylaw No. 2026/27-CPSD61-01 for the 2026/27 Annual Five-Year Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated March 27, 2026, be:

Read a second time this 20th day of April, 2026;

That the Board of Education of School District No. 61 (Greater Victoria) Capital Bylaw No. 2026/27-CPSD61-01 for the 2026/27 Annual Five-Year Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated March 27, 2026, be:

Read a third time, passed and adopted this 20th day of April, 2026;

And that the Secretary-Treasurer and the Official Trustee be authorized to sign, seal and execute this Bylaw on behalf of the Board.

b. 2026-2027 Annual Facility Grant (AFG) Expenditure Plan Submission

Secretary-Treasurer Stride presented highlights of the 2026-2027 AFG Expenditure Plan Submission, totaling \$5.9 million. It was noted that AFG funding for 2026-2027 increased by \$292K compared to the previous year.

F. QUESTION PERIOD

None.

G. PUBLIC DISCLOSURE OF IN-CAMERA ITEMS

G.1. Record of In-Camera Board of Education Meeting – March 9, 2026

G.2. Record of Special In-Camera Board of Education Meeting – March 23, 2026

H. NEW BUSINESS/NOTICE OF MOTIONS

H.1. New Business

None.

H.2. Notice of Motions

None.

I. ADJOURNMENT

The Official Trustee adjourned the meeting at 7:35 p.m.

Official Trustee

Secretary-Treasurer

Office of the Secretary-Treasurer

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

Katrina Stride – Secretary-Treasurer

TO: The Board of Education
FROM: Katrina Stride, Secretary-Treasurer on behalf of the Audit Sub-Committee
DATE: May 25, 2026
RE: **Audit Sub-Committee Report – May 6, 2026 Meeting**

Background:

The Audit Sub-Committee held a meeting on May 6, 2026. KPMG, the Board's external financial auditors, presented the Audit Planning Report for the 2025-2026 fiscal year, and discussed the Office of the Auditor General of BC letter dated April 27, 2026. New business included discussion of the March 2026 Quarterly Financial Report and the 2025-2026 School Accounting Records Review.

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

Recommendations:

2025-2026 Audit Planning Report

Lenora Lee, Engagement Partner, from KPMG presented the Audit Planning Report for 2025-2026. The Audit Sub-Committee recommended that the Official Trustee approve the Audit Planning Report for 2025-2026 through the Audit Sub-Committee Report.

That the Official Trustee of School District No. 61 (Greater Victoria) approve the 2025-2026 Audit Planning Report as presented to the Audit Sub-Committee.

March 2026 Quarterly Financial Report

Associate Secretary-Treasurer Lutner provided highlights of the quarterly financial report for the period ending March 31, 2026. The Audit Sub-Committee recommended that the Official Trustee accept the March 2026 Quarterly Financial Report through the Audit Sub-Committee Report.

That the Official Trustee of School District No. 61 (Greater Victoria) accept the March 2026 Quarterly Financial Report as presented to the Audit Sub-Committee.
--

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



School District No. 61 (Greater Victoria)

**Audit Planning Report
for the year ending
June 30, 2026**

Prepared as of April 27, 2026 for presentation to the Audit Sub-Committee on May 6, 2026

kpmg.ca/audit

Table of contents

Digital use information

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

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



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



Highlights



Audit strategy



Risk assessment



Key milestones and deliverables



Appendices

This report to the Audit Sub-Committee and Official Trustee of the Board of Education (“the Official Trustee”) is intended solely for the information and use of management, the Audit Sub-Committee and the Official Trustee and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report to the Audit Sub-Committee and the Official Trustee has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.





Audit highlights



No matters to report



Matters to report – see link for details

Scope

Our audit of the financial statements (“financial statements”) of School District No.61 (Greater Victoria) (“the District”) as of and for the year ending June 30, 2026, will be performed in accordance with Canadian generally accepted auditing standards.

Audit strategy

Materiality \$6.5 million

- Financial reporting framework
- Updates to our prior year audit plan
- Audit timelines
- Required audit communications

Risk assessment

- Risks required by professional standards
- Other significant risks

We have not identified any other significant audit risks in addition to the presumed risks required by the professional standards.

- Presumed risk of fraudulent revenue recognition
- Other risks of material misstatement
 - Revenues
 - Procurement
 - Payroll expenses and liabilities
 - Tangible capital assets





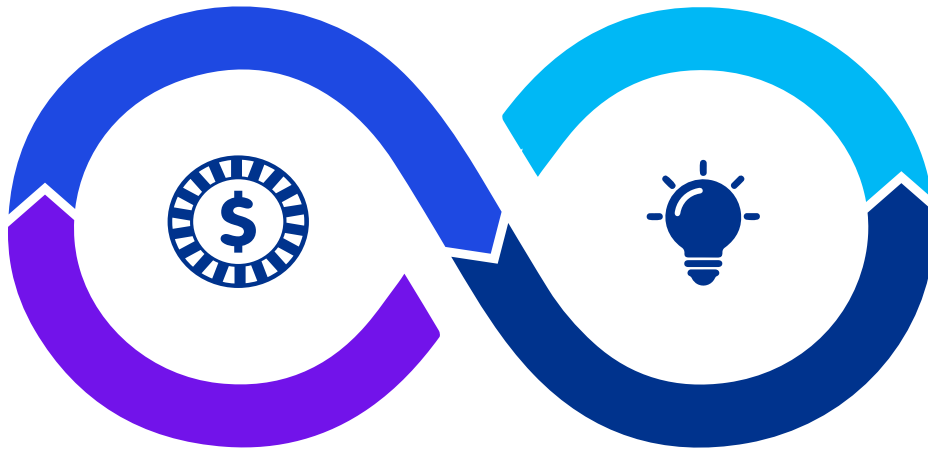
Financial reporting framework

Financial Reporting Framework

- The financial statements are prepared under Canadian Public Sector Accounting standards (“PSAS”), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.
- These regulations direct the District to apply PSAS, except in regard to accounting for restricted contributions. Under the regulations, capital contributions are deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS.
- As a result, the District’s revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.
- The Office of the Auditor General (“OAG”) is the auditor of the Province of BC, in which the financial statements of the District are included. We are required to provide certain reporting to the OAG on completion of our audit, including confirmation of compliance with professional standards.
- We have also been engaged by the Office of the Auditor General to perform certain procedures over balances as at and for the Province’s fiscal year ending March 31, 2026. This is year 3 we will be performing these procedures of a typical 3-year period. We plan to perform these procedures in combination with our interim audit work in May 2026.



Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgment**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

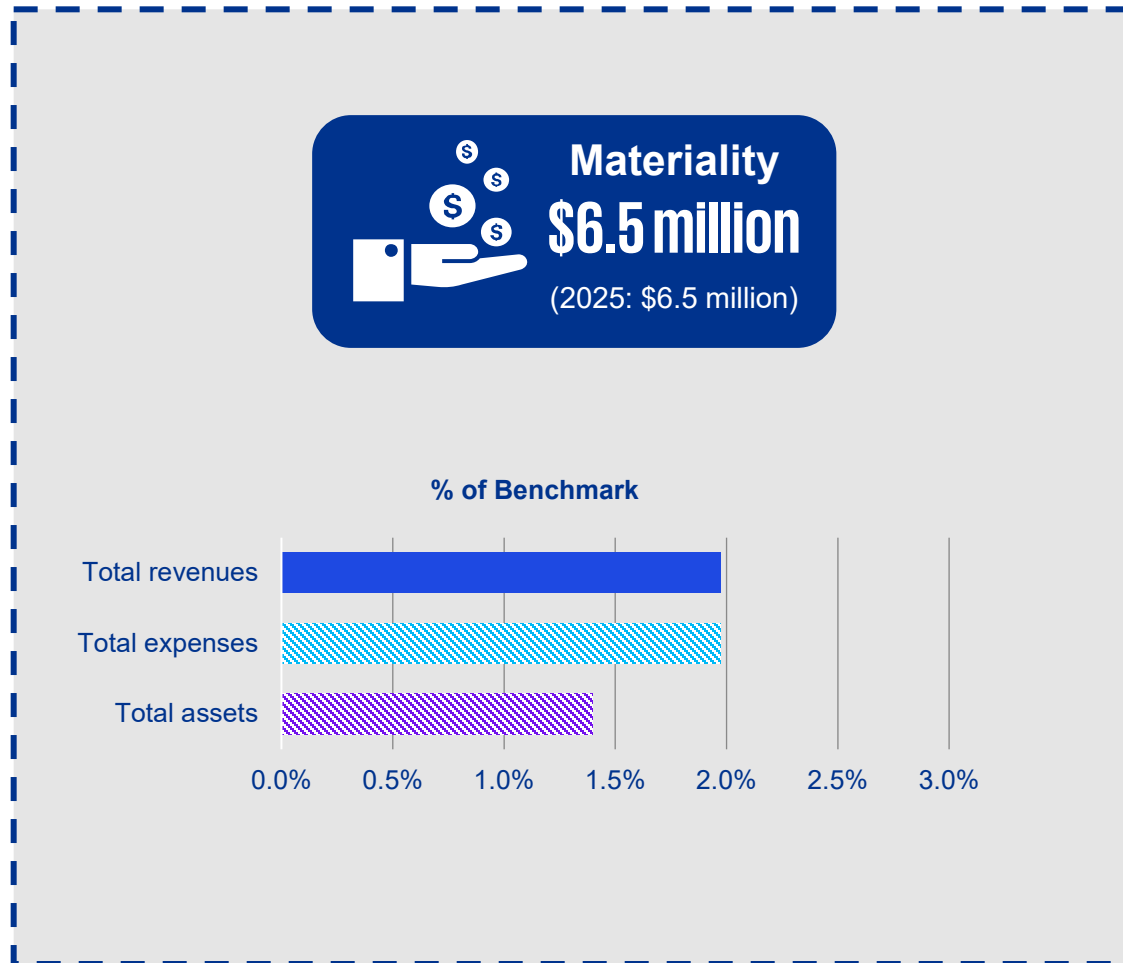
Evaluate the effect of misstatements

We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



Initial materiality



Budgeted Revenues
\$329.2 million
(2025 : \$329.2 million)

% Benchmark
2.0%
(2025 : 2.0%)

Audit Misstatement Posting Threshold
\$325,000
(2025 : \$325,000)



Updates to our prior year audit plan

New significant risks



New significant risks



During our preliminary risk assessment process, we did not identify any significant risks other than those required by professional standards and did not identify any significant unusual transactions. See discussion on the following pages. Any changes to the audit plan will be communicated to Management and Those Charged with Governance.



Risks of material misstatement



Our risks of misstatement and of material misstatement are outlined in our risk assessment summary. There are no changes in assessed risk level in the current year.

[Risk assessment summary](#)



Other significant changes



Newly effective auditing standards



There are narrow-scope amendments to enhance transparency about the relevant ethical requirements for independence applied by the auditor when performing an audit of financial statements.

[Newly effective auditing standards](#)



Newly effective accounting standards



There are no new accounting standards effective for the year ending June 30, 2026. There are other accounting standards effective for subsequent years beginning in 2027. See Appendix 4.

[Newly effective accounting standards](#)





Audit approach

Our planning begins with an assessment of risks of material misstatement in your financial statements based on our understanding and risk assessment procedures. In assessing inherent risk, the auditor uses professional judgment in determining the significance of the combination of the likelihood and magnitude of a misstatement along a spectrum. We assess inherent risk at one of three levels: Base, Elevated, or Significant, depending on where it is on the spectrum.

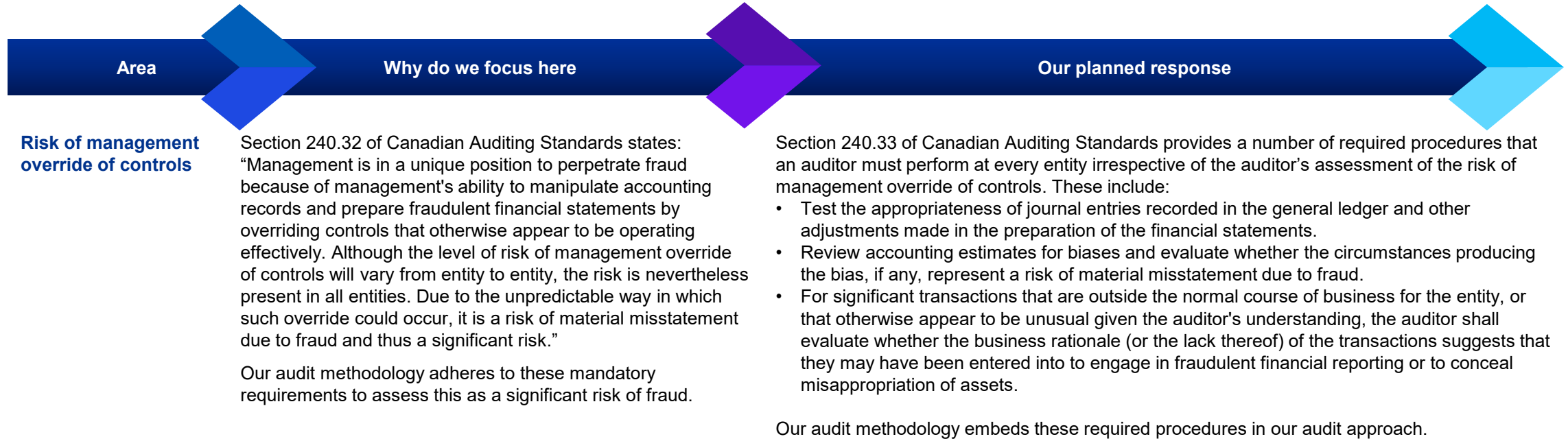
Based on our assessment, we have identified the following areas of audit focus. Risk assessment is iterative in nature rather than something we perform only at the beginning of the audit. As we perform the audit, we will continue to consider our risk assessment throughout the audit.

		Risk of fraud	Risk of error	Risk rating
●	Management override of controls	✓		Significant
●	Revenues		✓	Base
●	Procurement		✓	Base
●	Payroll expenses and liabilities		✓	Base
●	Tangible capital assets		✓	Base

● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER RISK OF MATERIAL MISSTATEMENT



Significant risks





Significant risks (continued)

The following are inquiries that we are required to make to those charged with governance:



Inquiries regarding risk assessment, including fraud risks

- What are the Committee's views about fraud risks, including management override of controls, in the Entity? And have you taken any actions to respond to any identified fraud risks?
- Is the Committee aware of, or has the Committee identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets?
 - If so, have the instances been appropriately addressed and how have they been addressed?
- How does the Committee exercise oversight over management's assessment of fraud risk and the establishment of controls to address/mitigate fraud risks?
- Is the Committee aware of any instances of actual or possible violations of laws and regulations, including illegal acts (irrespective of materiality threshold)?
- Is the Committee aware of any correspondence with regulators or licensing authorities?
- Is the Committee aware of any additional matters relevant to the audit?



Inquiries regarding Entity processes

- Is the Committee aware of or have they received tips or complaints regarding the Entity's financial reporting (including those received through the Committee's internal whistleblower program, if such programs exist)? If so, what was the Committee's responses to such tips and complaints?
- Has the Entity complied with all covenants during the financial statement period and before the date of the auditor's report?
- Have there been any events of default during the financial statement period and before the dates of the auditor's report?

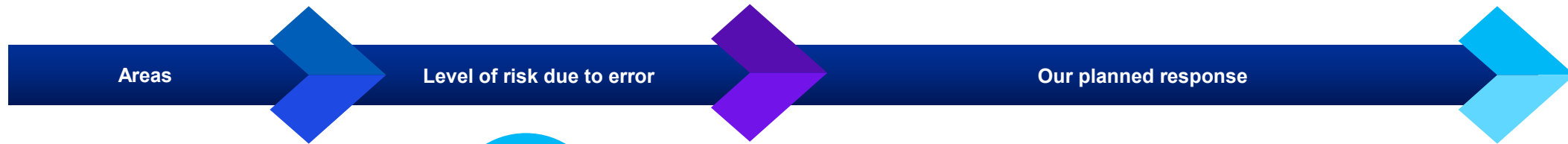


Inquires regarding related parties and significant unusual transactions

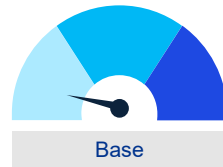
- Is the Committee aware of any instances where the Entity entered into any significant unusual transactions?
- What is the Committee's understanding of the Entity's relationships and transactions with related parties that are significant to the Entity?
- Is the Committee concerned regarding relationships or transactions with related parties? If so, what is the substance of those concerns?



Other risks



Revenues

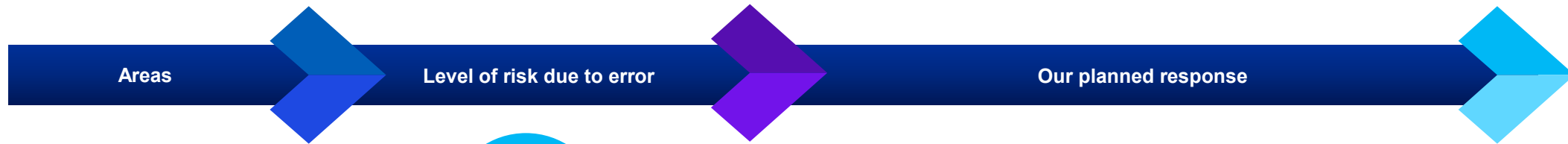


There is a risk associated with the accuracy, existence and completeness of funding from Ministry of Education and Child Care (“MECC”) and other sources, including fee revenue, and international student tuition revenue. To address this risk our planned response will include the following:

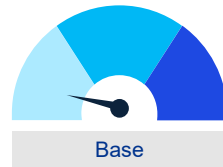
- ✓ Obtain confirmation from MECC of funding received for the year and assess if it is reported accurately between operating, special purpose and capital funds.
- ✓ Perform analytical review over fee revenues from other sources, including international student tuition revenue.
- ✓ Understand and test one-time, non-recurring adjustments, including existence, accuracy and presentation in the appropriate fund.
- ✓ Test receipt and use of Classroom Enhancement Funds to determine if funds have been used for their intended purpose based on funding restrictions.
- ✓ Substantive testing of unspent funding to assess appropriateness of deferral in accordance with related restrictions.



Other risks (continued)



Procurement

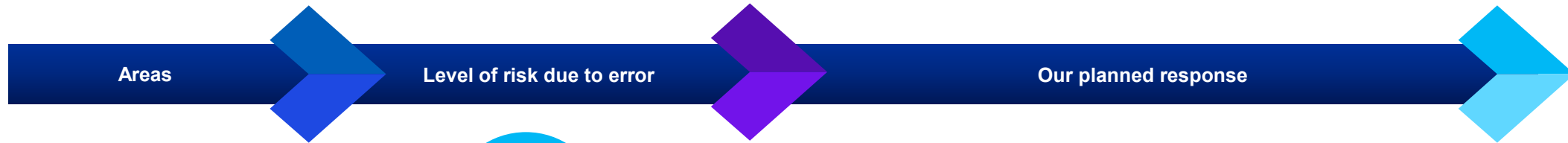


There is a risk associated with completeness and existence of payables, and accuracy and existence of expenses. To address this risk our planned response will include the following:

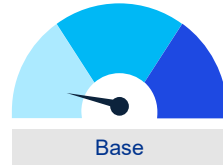
- ✓ Update our understanding of the District's procurement and payables process and relevant policies.
- ✓ Review the District's policy for expenditure reimbursements and perform a walkthrough of the process from initiation to completion to test compliance to policy.
- ✓ Perform analytical procedures over expenses other than payroll, by fund and function, with expectation that actual expenses will not exceed or be less than budget within acceptable threshold.
- ✓ Substantive tests of details over appropriate existence, accuracy, classification and allocation of expenses based on source documentation maintained.
- ✓ Test payments made after year end to assess completeness of liabilities and expenses recorded in the correct fiscal year.



Other risks (continued)



Payroll expenses and liabilities

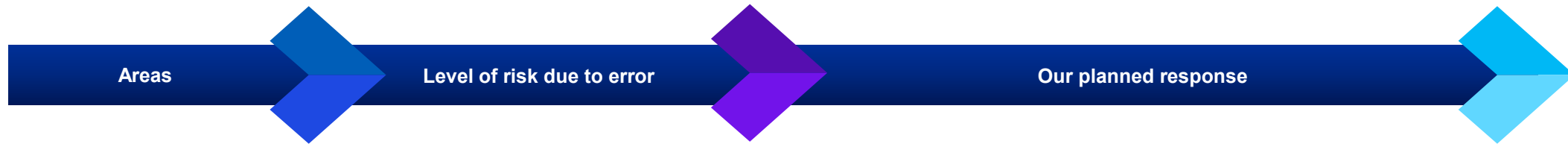


There is a risk associated with accuracy and existence of salaries and valuation of employee future benefits obligation. To address this risk our planned response will include the following:

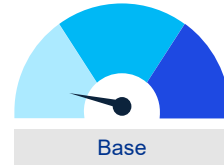
- ✓ Update our understanding of and perform walkthrough of payroll procedures.
- ✓ Perform substantive analytical procedures over salaries and payroll benefits expense including testing over headcounts and updates to wage rates, with expectation that actual expenses will not exceed or be less than budget within acceptable threshold.
- ✓ Review of collective agreements for obligations by the District to provide benefits in the future.
- ✓ Obtain actuarial report from Mercer and agree employee future benefit liability amounts as recorded.
- ✓ Review financial statement presentation to determine if it is consistent with applicable financial reporting framework.



Other risks (continued)



Tangible capital assets



The District receives funding to construct and purchase tangible capital assets, which are based on approved budgets. There is a risk associated with completeness, existence and accuracy of capital additions and capital projects in process. To address this risk our planned response will include the following:

- ✓ Understand the approval and related review process for capital expenditures for consistency with approved budgets and Ministry approval.
- ✓ Obtain an understanding of the funding sources for tangible capital asset additions incurred during the year. Review processes in place to ensure that only capital expenditures that are approved via the budget process can be processed.
- ✓ Detailed testing of asset purchases, including any land purchases, school construction costs, and disposals and recalculation of the allocation of proceeds between Ministry restricted funds and internally restricted District funds.
- ✓ Evaluate the status of capital projects and work in progress to determine if capitalization remains appropriate and/or costs are written down when project plans no longer support future value.
- ✓ Review agreements for contractual commitments and related disclosure requirements.
- ✓ Assess maintenance of asset retirement obligations (ARO) accounting, additions for new liabilities, reductions for obligations remediated and revaluation for other changes in amount of ARO.



Key milestones and deliverables

March 2026

Planning

- Kick-off with management
- Planning and initial risk assessment procedures, including:
 - Identification and assessment of risks of misstatements and planned audit response for certain processes

March – April 2026

Risk assessment and interim work

- Obtain and update our understanding of the District and its environment
- Evaluate the District's components of internal control
- Complete initial risk assessment
- Communicate audit plan

May - June 2026

Interim work

- Perform process walkthroughs for remaining business processes
- Identify process risk points for remaining business processes
- Evaluate Design & Implementation of controls for remaining business processes
- Perform interim substantive audit procedures
- Identify IT applications and environments
- Inquire of the Sub-Committee, management and others within the District about risks of material misstatement

Jul – Sep 2026

Final Fieldwork & Reporting

- Complete year-end data extraction and processing activities
- Perform remaining substantive audit procedures
- Evaluate results of audit procedures, including control deficiencies and audit misstatements identified
- Review financial statement disclosures
- Closing meeting with management
- Present audit results to the Sub-Committee and Official Trustee and perform required communications
- Issue audit reports on financial statements

Appendices

1

Required communications

2

Audit quality

3

Independence

4

Newly effective and upcoming changes to auditing standards

5

Current developments: changes in accounting standards

6

Thought leadership and insights



Appendix 1: Required communications



Auditor's report

A copy of our draft auditor's report setting out the conclusion of our audit will be provided at the completion of the audit.

Engagement letter

The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the service agreement and engagement letter.



Audit findings report

At the completion of the audit, we will provide our findings report to the Audit Sub-Committee

Management representation letter

We will obtain from management certain representations at the completion of the audit. In accordance with professional standards, a copy of the representation letter will be provided to the Sub-Committee.



Independence

We are independent and have a robust and consistent system of quality control. We provide complete transparency on all services and follow the District's approved protocols. At the completion of our audit, we will re-confirm our independence to the Sub-Committee.

Internal control deficiencies

Significant control deficiencies identified during the audit will be communicated to management and the Sub-Committee.



Appendix 2: Audit quality - Our commitment to delivering audit quality

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

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

KPMG is committed to fulfilling our public interest role in providing robust assurance that can benefit investors and other stakeholders.

Businesses are integrating technology in ways once unimaginable. Geopolitical changes and inflationary pressures continue to drive uncertainty, and businesses need to take action to respond to societal threats like climate change.

The pace and scale of change only strengthens our resolve to ensure the quality, consistency and adaptability of our services are fit for this new future. Audit and assurance quality remains the highest priority at KPMG.

Through sustained innovation, we aim to consistently deliver superior audit quality. Across the global organization:

- KPMG firms have implemented a consistent risk-based approach to our system of quality management to drive audit and assurance quality, enabling us to meet the requirements of the International Standard on Quality Management 1 (ISQM 1).
- We are utilising powerful technologies on audit and assurance engagements, including artificial intelligence, and leveraging our alliances with technology leaders such as Microsoft to further enhance quality and provide even more value through deeper analysis of businesses, no matter their size.
- We believe the same level of rigour, quality, consistency and trust that is applied to financial statement information by companies should also apply to ESG reporting. Therefore, across the global organization we have deployed an assurance methodology, KPMG Clara workflow and learning tools to upskill and build teams to provide assurance on ESG reporting that helps our clients build a more sustainable future.

We encourage you to read our Transparency Report to learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:

 [KPMG Canada Transparency Report](#)




Appendix 2: Audit quality: How do we deliver audit quality?


Quality essentially means doing the right thing and remains our highest priority.

We have strengthened the consistency and robustness of our system of quality management to meet the requirements of ISQM 1 (CSQM 1), issued by the International Audit and Assurance Standards Board. Foundational for quality management, KPMG's globally consistent approach to ISQM 1 drives compliance with the standard and our efforts to strengthen trust and transparency with clients, the capital markets and the public we serve.

Aligned with ISQM 1 (CSQM 1), our SoQM meets the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements.

Our **Global Quality Framework** outlines how we deliver quality and how every KPMG professional contributes to its delivery.

 **'Perform quality engagements'** sits at the core, along with our commitment to continually monitor and remediate to fulfil our quality drivers.

 Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



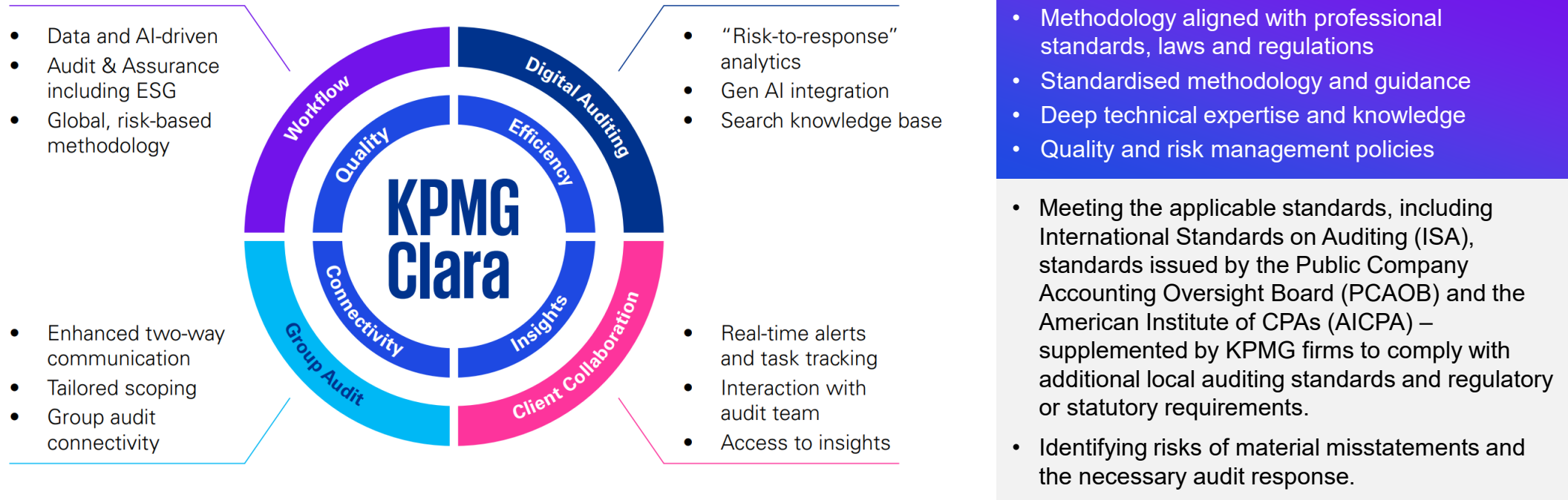
Doing the right thing. Always.



Appendix 2: Audit quality - The KPMG Audit

Globally consistent audit and assurance methodology and tools

As a scalable, intuitive cloud-based platform, KPMG Clara is driving globally consistent execution across all KPMG member firms. It enables delivery of KPMG audit and assurance methodologies through data-enabled workflows, which align with the applicable audit and assurance standards and provide an improved experience to audit and assurance professionals.





Appendix 3: Independence: Shared responsibilities

Auditor independence is a shared responsibility and most effective when management, audit committees, and audit firms work together in considering compliance with relevant independence rules. In order for KPMG to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Directors, and KPMG each play an important role. We apply the following ethical requirements, including independence requirements, in:

- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada (“CPA code”) that are relevant to audits of financial statements of reporting issuers; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (“IESBA independence rule”) that are relevant to audits of financial statements of public interest entities.



The firm maintains a system of quality control over compliance with independence rules and firm policies. Timely information before the effective date of transactions or other business changes is necessary to effectively maintain the firm’s independence in relation to:

- New related entities
- Any former KPMG professional who are directors, officers, or employee in a position to exert significant influence over the preparation of the client’s accounting records or the financial statements.



- The CPA Code and IESBA independence rules require the audit committee to pre-approve all audit and permitted non-audit services to be provided by the auditor.
- IESBA also has requirements to obtain the audit committee’s concurrence with the provision of non-assurance services and the auditor’s conclusion on the impact to independence.



- We are required report to the Board of Directors all relationships that may reasonably be thought to bear on our independence, including fees charged, and discuss the potential effects of such relationships on our independence. We are also required report to the related safeguards that have been applied, as applicable, to eliminate identified threats to independence or reduce them to an acceptable level.
- This communication will be provided during our year-end communications.



Appendix 4: Newly effective and upcoming changes to auditing standards

For more information on newly effective and upcoming changes to auditing standards - see Current Developments 

Effective for periods beginning on or after December 15, 2024

ISA 260/CAS 260

.....
Communications with those charged with governance

Summary of Changes:

New requirements for the auditor to communicate:

- about the relevant ethical requirements, including those related to independence, that the auditor applied to the audit of the financial statements; and
- any enhanced independence requirement that the auditor applied specific to the audit of financial statements of certain entities.

ISA 700/CAS 700

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

Summary of Changes:

New requirements for the auditor to publicly disclose when the auditor applied independence requirements specific to audits of financial statements of certain entities WHEN the ethical requirements require public disclosure.



Appendix 5: Current developments

Accounting standards

Conceptual Framework for Financial Reporting in the Public Sector

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.
- The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.

Financial Statement Presentation

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The proposed section PS 1202 *Financial statement presentation* will replace the current section PS 1201 *Financial statement presentation*.
- The proposed section includes the following:
 - Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.
 - Separating liabilities into financial liabilities and non-financial liabilities.
 - Restructuring the statement of financial position to present total assets followed by total liabilities.
 - Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).
 - Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.
 - A new provision whereby an entity can use an amended budget in certain circumstances.
 - Inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position.



Appendix 5: Current developments (continued)

Accounting standards (continued)

Employee Benefits

Proposed to be effective for years commencing on or after April 1, 2029 with early adoption permitted.

- The Public Sector Accounting Board has issued proposed new standard PS 3251 *Employee benefits* which would replace the current sections PS 3250 *Retirement benefits* and PS 3255 *Post-employment benefits, compensated absences and termination benefits*.
- After evaluating comments received about the July 2021 exposure draft, a new re-exposure draft was released in October 2024. The re-exposure draft continues to use principles from International Public Sector Accounting Standard 39 *Employee benefits* as a starting point to develop the Canadian standard.
- The proposed standard would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position.
- The re-exposure draft also proposes that fully funded post-employment benefit plans use a discount rate based on the expected market-based return of plan assets and unfunded plans use a discount rate based on the market yield of government bonds, high-quality corporate bonds or another appropriate financial instrument. A simplified approach to determining a plan's funding status is provided.
- For most other topics, the re-exposure draft is consistent with the original exposure draft. A few exceptions are:
 - Deferral provisions – Remeasurement gains and losses will be presented as part of accumulated remeasurement gains and losses.
 - Valuation of plan assets – Public sector entities may continue to recognize non-transferable financial instruments that meet the definition of plan assets under existing PS 3250 guidance.
 - Joint defined benefit plans – Defined benefit accounting will be used for measurement of the proportionate share of the plan, instead of previously proposed multi-employer plan accounting which was based on defined contribution plan concepts.
 - Disclosure of other long-term employee benefits and termination benefits – The re-exposure draft does not include prescriptive disclosure requirements for other long-term employee benefits and termination benefits.
- The proposed section PS 3251 *Employee benefits* guidance will be applied retroactively, with or without prior period restatement.



Appendix 5: Current developments (continued)

Accounting standards (continued)

Intangible Assets

Proposed to be effective for years commencing on or after April 1, 2030 with early adoption permitted.

- The Public Sector Accounting Standards Board has issued proposed new standard PS 3155 *Intangible Assets* which would replace Public Sector Guideline 8 *Purchased Intangibles*.
- The standard will include foundational guidance on acquired and internally generated intangibles. It excludes intangible assets addressed in other public sector accounting standards and other intangible items such as exploration and extraction costs for non-renewable resources or intangible assets related to insurance contracts.
- The definition of “intangible assets” requires an intangible resource to be separate and identifiable from goodwill. It also requires that the entity has control over the intangible resource, future economic benefits flow from the intangible resource, and the intangible resource is the result of a past transaction and/or other events.
- Internally generated goodwill is not permitted to be recognized as an asset.
- An intangible resource is recognized when it meets the definition of an intangible asset and the asset’s cost can be measured in a faithfully representative way. The generation of the asset is classified into a research phase and a development phase. Expenditures from the research phase of an internally generated project are expensed. An intangible asset arising from the development phase can be recognized if it meets certain requirements.
- Intangible assets are initially measured at cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as of the date it is acquired.

Cloud Computing Arrangements

- As part of its intangible assets project, the Public Sector Accounting Standards Board is also developing guidance on cloud computing arrangements. To ensure the development of this accounting guidance reflects current practices and needs, a survey was used to gather insights. The survey will inform the Public Sector Accounting Board about the types of cloud computing arrangements being encountered, magnitude of costs, key arrangement terms, current accounting policies and unique challenges in practice.



Appendix 6: Thought Leadership and Insights

Half of Public Servants Turn to AI Raising Risks

KPMG survey finds public sector unready for AI, low literacy, need for digital sovereignty.

While less than a quarter (**22 per cent**) of Canadian public sector organizations have adopted artificial intelligence (AI), half of the public servants who use AI in their jobs rely on publicly available AI tools, exposing governments to potential risks including data privacy and security breaches, intellectual property theft and exposure to biased or inaccurate information that can lead to legal and ethical issues, finds a new KPMG in Canada research.

[Click here for more information](#)

Intelligent Government

The emergence of generative AI, alongside advanced autonomous and agentic systems, is transforming how government and the public sector innovate and operate. Our findings reveal an actionable blueprint for governments and organizations aiming to leverage AI's potential to drive efficiency, reduce time-to-market and improve patient outcomes. This report provides insights into how they can take a value-based approach to AI that helps to accelerate innovation, unlock new growth opportunities, and maximize the impact of their AI investments.

[Click here for more information](#)

KPMG 2025 Canadian CEO Outlook

Our 2025 CEO Outlook survey reveals a compelling paradox: Canadian CEOs are increasingly confident in the growth of their companies and industries, yet their optimism about the Canadian and global economies is waning.

Despite the evolving pressures, CEOs alike are proactively focusing on making their organizations more resilient to external shocks. They are not just reacting to changes, but are actively seeking ways to mitigate external risks, improve productivity and optimize revenue.

[Click here for more information](#)

Midyear Observations on the 2025 Board Agenda

Disruption, volatility, and uncertainty aren't new operating conditions by any means. But the assumptions that have long driven corporate thinking - the role of government, geopolitical norms, and consistency in US policies as administrations change, and the speed of technological advances—are being upended. Few business leaders have experienced the scope, complexity, and combination of issues companies are facing today—and many will earn their stripes in the months ahead.

[Click here for more information](#)

Accelerate – Delving Deeper: The New Standing Items on Audit Committee Agendas

Geopolitical risks are continuing to evolve, generative artificial intelligence (AI) is reshaping the work world and ESG reporting is now mandatory for some organizations. At the same time, cyberattacks are becoming more frequent and sophisticated, but so are the tools to fight them.

Until recently, many of the biggest drivers of this new era were of only cursory interest to audit committees. Now, AI, ESG and cyber are being examined more rigorously and increasingly becoming standing items on the audit committee agenda.

[Click here for more information](#)



Appendix 6: Thought Leadership and Insights (continued)

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

KPMG Audit & Assurance Insights

Curated research and insights for audit Committees and Boards.

Board Leadership Centre

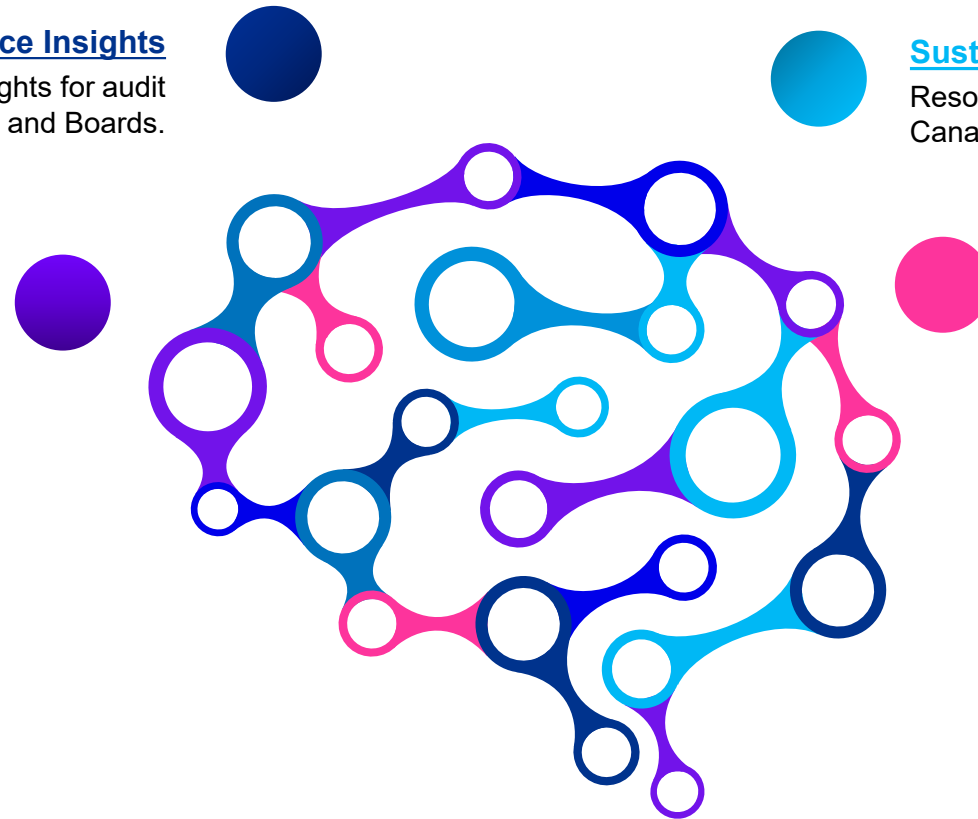
Leading insights to help board members maximize boardroom opportunities.

Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards.

Audit Committee Guide – Canadian Edition

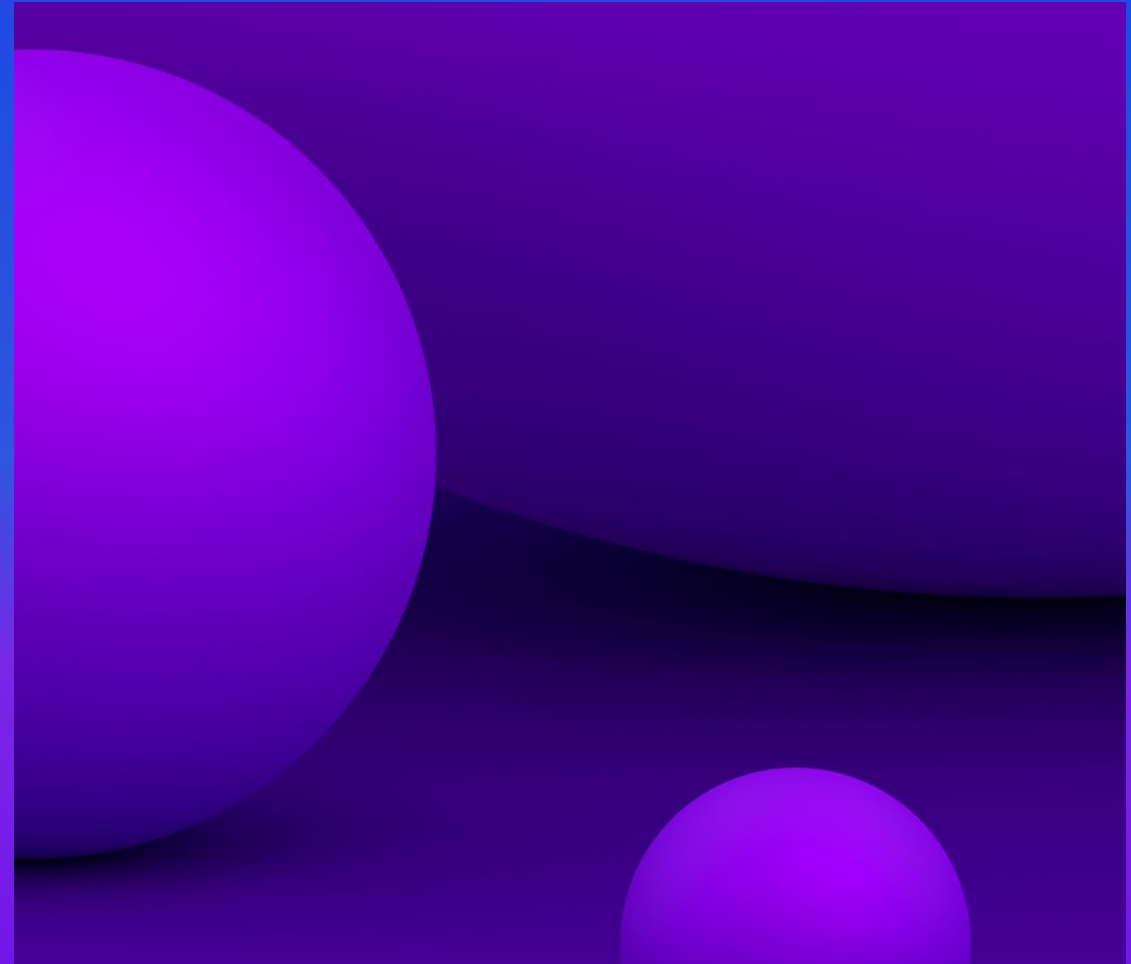
A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.





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

© 2026 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.



Office of the Secretary-Treasurer

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

Katrina Stride – Secretary-Treasurer

TO: Audit Sub-Committee
FROM: Katrina Stride, Secretary-Treasurer
DATE: May 6, 2026
RE: **March 31, 2026 Quarterly Financial Report**

Background

The Quarterly Financial Report (the “Report”) has been prepared to align District financial reporting with the Ministry of Education and Child Care (the “Ministry”) *K-12 Public Education Financial Planning and Reporting Policy*, Financial Health Working Group (FHWG) expectations, and the Board’s governance responsibilities, and to provide meaningful information to support effective financial oversight.

Operating Fund

The Report presents actual financial results for the Operating Fund for the nine-month period ended March 31, 2026, together with a forecast to June 30, 2026. A comparison between the 2025-2026 Annual Budget and the 2025-2026 Amended Annual Budget was previously provided to the Board in February 2026. Accordingly, this Report focuses on significant projected variances relative to the 2025-2026 Amended Annual Budget.

The Report also presents the 2024-2025 Annual and Amended Operating Budgets and the actual financial results at March 31, 2025, including the percentage of revenues and expenditures incurred relative to the corresponding Amended Annual Budget.

Since approval of the 2025-2026 Amended Annual Budget, there have been few changes. The most notable change relates to increased Level 2 and 3 Inclusive Education enrolment and Newcomer Refugee enrolment in the February 2026 1701 enrolment count. As a result, teacher, substitutes and educational assistant salaries and benefits, as well as supplies, have increased.

Significant variances are defined as those exceeding both 5% and \$100,000.

The Report is structured consistent with Schedule 2A (“Schedule of Operating Revenue By Source”) and Schedule 2B (“Schedule of Operating Expense by Object”) as presented in the District’s financial statements.

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

Revenues

The Ministry of Education and Child Care Provincial Grant will increase by \$0.7 million by June 30, 2026 compared to the 2025-2026 Amended Annual Budget, due to increased Level 2 and 3 Inclusive Education enrolment, Newcomer Refugee enrolment and increased Continuing Education, Distributed Learning and Pathways and Partnerships enrolment in the February 2026 1701 count.

	September 2025 Enrolment	February 2026 Enrolment	Increase in Enrolment	Funding Level \$	Funding \$
Level 1 Inclusive Education	20	20	0	25,650	-
Level 2 Inclusive Education	1225	1263	38	12,170	462,460
Level 3 Inclusive Education	466	479	13	6,150	79,950
Total	1711	1762	51		542,410

	February 2026 Enrolment	Funding Level \$	Funding \$
Newcomer Refugees	11	4,508	49,588
ELL Supplement - Newcomer Refugees	9	908	8,172
Total			57,760

	Estimated February 2026 Enrolment	Actual February 2026 Enrolment	Increase (Decrease) in Enrolment	Funding Level \$	Funding \$
Continuing Education - School Aged	2.000	3.813	1.813	9,015	16,340
Continuing Education - Non-Graduated Adults	13.000	16.000	3.000	5,755	17,265
Continuing Education - Graduated Adults	7.000	13.250	6.250	2,878	17,988
Distributed Learning - K-9 School Aged	-	0.625	0.625	3,640	2,275
Distributed Learning - 10-12 School Aged	7.500	11.563	4.063	7,280	29,575
Distributed Learning - Non-Graduated Adults	2.000	0.625	(1.375)	5,755	(7,913)
Distributed Learning - Graduated Adults	1.500	0.750	(0.750)	2,878	(2,159)
Total					73,371

	Estimated February 2026 Enrolment	Actual February 2026 Enrolment	Increase in Enrolment	Funding Level \$	Funding \$
Pathways & Partnerships - School Aged	7.500	8.125	0.625	9,015	5,634
Health Careers Dual Credit	-	0.750	0.750	9,015	6,761
Total					12,396

Tuition has decreased by \$0.9 million at March 31, 2026 compared to March 31, 2025 due to a decline of 113 Full-Time Equivalent (FTE) international students from the prior year.

Other Revenue has increased by \$0.5 million at March 31, 2026 compared to March 31, 2025, reflecting a \$0.2 million Climate Risk Reduction Grant from the Corporation of the District of Saanich and a \$0.3 million grant from CWB Welding Foundation to support District welding programs of which \$0.1 million has been recognized in the Operating Fund, with the remainder in the Capital Fund.

Rentals and Leases has increased by \$0.2 million at March 31, 2026 compared to March 31, 2025, driven by higher rental rates in 2025-2026 and a new license to occupy effective March 31, 2025.

Investment Income has decreased by \$0.5 million at March 31, 2026 compared to March 31, 2025 due to lower interest rates.

Expenses

All collective agreements expired on June 30, 2025. The British Columbia Teachers' Federation has ratified a new four-year collective agreement, including a 3% general wage increase per year, enhanced classroom supports, and strengthened working and learning conditions. As costs are still being determined, no financial impact has been reflected in the 2025-2026 Amended Annual Budget or the March 31, 2026 actuals.

CUPE BC has announced a tentative provincial framework agreement with the British Columbia Public School Employers' Association (BCPSEA); no financial impact has been reflected.

Educational Assistants salaries have increased by \$1.7 million at March 31, 2026 compared to March 31, 2025, reflecting higher Inclusive Education enrolment at September 29, 2025 compared to September 29, 2024.

Substitute salaries have decreased by \$0.9 million at March 31, 2026 compared to March 31, 2025 as the prior year included an accrual related to an arbitration outcome between the British Columbia Teachers' Federation and BCPSEA regarding Employment Standards Act sick leave.

Supplies are expected to increase by \$0.4 million by June 30, 2026 compared to the 2025-2026 Amended Annual Budget driven by additional Inclusive Education and Newcomer Refugee funding in February 2026.

Supplies have also increased by \$0.5 million year over year, due to budget carry forwards and higher facilities supply costs resulting from price escalation.

Net Transfers (To) From Other Funds

Tangible Capital Assets Purchased have increased by \$0.5 million at March 31, 2026 compared to March 31, 2025, reflecting the purchase of five replacement vehicles and automated external defibrillators (AEDs), required under amendments to the Support Services for Schools Ministerial Order.

Special Purpose Fund

The Special Purpose Fund includes restricted grants and funding subject to legislative or contractual constraints. Revenue is recognized as expenditures are incurred, with unspent amounts recorded as deferred revenue rather than surplus.

The Report presents actual financial results for the nine-month period ended March 31, 2026, focusing on results as a percentage of the 2025-2026 Amended Annual Budget.

The Report also includes comparative 2024-2025 information, including actual results relative to the Amended Annual Budget.

No funding changes have occurred since approval of the 2025-2026 Amended Annual Budget.

Significant variances are defined as those exceeding both 5% and \$100,000.

The Report is structured consistent with Schedule 3 ("Special Purpose Revenue and Expense") and Schedule 3A ("Changes in Special Purpose Funds") as presented in the District's financial statements.

Revenues

The Ministry of Education and Child Care Provincial Grant has increased by \$0.9 million at March 31, 2026 compared to March 31, 2025, driven by higher Classroom Enhancement Funds (CEF) due to increased remedies for class size and composition and higher average teacher salaries. Additionally, \$0.4 million was received for the National School Food Program, compared to \$0.1 million received in April 2025.

Other revenue has decreased by \$0.6 million, reflecting lower spending in School Generated Funds compared to the prior year, which included significant purchases such as athletic uniforms and computer equipment.

Expenses

Principals and Vice-Principals salaries have decreased by \$0.2 million at March 31, 2026 compared to March 31, 2025 due to changes in cost allocation to CommunityLINK.

Substitutes salaries have increased by \$0.2 million at March 31, 2026 compared to March 31, 2025 as a result of increased remedies for class size and composition.

Employee benefits have increased by \$0.2 million, consistent with higher salary costs.

Services and Supplies have decreased by \$0.8 million at March 31, 2026 compared to March 31, 2025 as Annual Facilities Grant maintenance expenditures were higher at this time in the prior year.

Interfund Transfers

Tangible Capital Assets Purchased have increased by \$0.1 million, reflecting National School Food Program related expenditures.

Capital Fund

Revenues

The Ministry of Education and Child Care Provincial Grant has increased by \$0.6 million at March 31, 2026 compared to March 31, 2025, reflecting \$0.8 million in asbestos remediation completed in 2025-2026. This was funded through Deferred Capital Revenue and recognized immediately, resulting in actual revenues reaching 100.4% of the Amended Annual Budget amount.

Gain (Loss) on Disposal of Tangible Capital Assets has decreased by \$3.8 million as the prior year included a gain on sale of a portion of land situated at 1765 Lansdowne Road.

Amortization of Deferred Capital Revenue has increased by \$0.5 million as the Cedar Hill Seismic project was completed in 2025-2026 and the related Ministry grant is now being recognized as revenue over the life of the building.

Expenses

Operations and Maintenance has decreased by \$0.2 million at March 31, 2026 compared to March 31, 2025 as prior year assets (furniture, equipment and computer hardware) have been fully amortized, partially offsetting new amortization from the Cedar Hill Seismic project.

Net Transfers (To) From Other Funds

These represent tangible capital assets funded by the Operating and Special Purpose Funds and transferred to the Capital Fund.

Risks to Projections

The District's financial projections are subject to a number of uncertainties that could result in material variances from forecasted results.

Collective Agreement

The financial impact, including related expenses and Ministry funding, of recently ratified and pending collective agreements has not yet been fully quantified. Final amounts may result in cost pressures not reflected in current projections.

Staffing Costs

Higher-than-anticipated absenteeism or a change in the average teacher salary in the fourth quarter could lead to expenditures exceeding budget or result in savings, particularly in salaries for teachers and substitutes.

Inflation

Ongoing price volatility may increase costs for supplies, services, and capital purchases beyond forecasted amounts.

Interest Rates

The Bank of Canada will be announcing interest rates on April 29 and June 10, which could impact interest income.

Recommended Motion

That the Audit Sub-Committee recommend the following motion, "That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) accept the March 2026 Quarterly Financial Report as presented to the Audit Sub-Committee."

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
OPERATING FUND QUARTERLY FINANCIAL REPORT
MARCH 31, 2026

	2025-2026 Annual Operating Budget	2025-2026 Amended Annual Operating Budget	Actual March 31, 2026	Actual as a percentage of Amended Annual Budget	Projected to June 30, 2026	Variance From Amended Annual Operating Budget	Variance From Amended Annual Operating Budget	2024-2025 Annual Operating Budget	2024-2025 Amended Annual Operating Budget	Actual March 31, 2025	Actual as a percentage of Amended Annual Budget	Variance March 31, 2026 compared to March 31, 2025	Variance March 31, 2026 compared to March 31, 2025
	\$	\$	\$	%	\$	\$	%	\$	\$	\$	%	\$	%
OPERATING REVENUES													
Provincial Grants													
Ministry of Education and Child Care	239,981,890	242,593,896	168,502,285	69.5%	243,279,833	685,937	0.3%	233,113,195	239,894,192	166,576,832	69.4%	1,925,453	1.2%
Other	249,350	279,699	254,198	90.9%	279,699	-	0.0%	283,750	286,649	225,729	78.7%	28,469	12.6%
Tuition	14,986,929	15,039,307	15,129,429	100.6%	15,134,539	95,232	0.6%	15,667,733	15,928,547	16,022,762	100.6%	(893,333)	-5.6%
Other Revenue	3,233,333	3,932,083	2,766,453	70.4%	3,983,299	51,216	1.3%	3,013,312	3,183,581	2,274,584	71.4%	491,869	21.6%
Rentals and Leases	3,732,987	3,986,046	2,879,682	72.2%	3,977,631	(8,415)	-0.2%	3,221,690	3,512,650	2,686,354	76.5%	193,328	7.2%
Investment Income	1,282,015	1,259,916	886,789	70.4%	1,205,817	(54,099)	-4.3%	1,796,068	1,681,131	1,346,205	80.1%	(459,416)	-34.1%
TOTAL OPERATING REVENUE	263,466,504	267,090,947	190,418,836	71.3%	267,860,818	769,871	0.3%	257,095,748	264,486,750	189,132,466	71.5%	1,286,370	0.7%
OPERATING EXPENSES													
Salaries													
Teachers	115,768,026	112,005,548	77,637,331	69.3%	112,024,376	18,828	0.0%	111,628,325	112,679,249	78,213,880	69.4%	(576,549)	-0.7%
Principals and Vice Principals	15,520,085	15,359,850	11,309,797	73.6%	15,359,850	-	0.0%	14,773,538	14,656,559	10,937,162	74.6%	372,635	3.4%
Educational Assistants	23,702,965	27,046,588	18,017,848	66.6%	27,204,068	157,480	0.6%	23,546,895	25,350,687	16,330,665	64.4%	1,687,183	10.3%
Support Staff	22,304,876	22,428,863	15,842,724	70.6%	22,428,863	-	0.0%	21,695,793	22,259,815	15,557,965	69.9%	284,759	1.8%
Other Professionals	5,308,327	5,686,743	4,254,431	74.8%	5,619,253	(67,490)	-1.2%	5,434,157	5,597,571	4,147,294	74.1%	107,137	2.6%
Substitutes	12,805,807	13,886,180	9,582,701	69.0%	13,924,236	38,056	0.3%	12,357,749	13,315,637	10,461,855	78.6%	(879,154)	-8.4%
Total Salaries	195,410,086	196,413,772	136,644,832	69.6%	196,560,646	146,874	0.1%	189,436,457	193,859,518	135,648,821	70.0%	996,011	0.7%
Employee benefits	49,599,340	48,981,720	32,207,655	65.8%	49,024,534	42,814	0.1%	47,137,413	47,101,045	31,908,983	67.7%	298,672	0.9%
Services and Supplies													
Services	7,894,705	9,224,985	6,842,641	74.2%	9,304,157	79,172	0.9%	7,940,940	9,176,424	6,614,112	72.1%	228,529	3.5%
Student Transportation	1,258,696	1,309,942	833,136	63.6%	1,309,942	-	0.0%	1,056,234	1,329,343	738,021	55.5%	95,115	12.9%
Professional Development and Travel	670,376	808,410	767,416	94.9%	808,410	-	0.0%	589,539	909,339	699,341	76.9%	68,075	9.7%
Rentals and Leases	108,851	34,894	26,367	75.6%	34,894	-	0.0%	62,851	62,851	38,115	60.6%	(11,748)	-30.8%
Dues and Fees	137,401	149,385	117,673	78.8%	149,385	-	0.0%	131,133	143,747	138,811	96.6%	(21,138)	-15.2%
Insurance	659,087	724,048	718,652	99.3%	724,048	-	0.0%	599,177	629,435	634,389	100.8%	84,263	13.3%
Supplies	5,147,568	6,318,266	4,192,000	66.3%	6,731,598	413,332	6.5%	5,029,375	6,175,139	3,688,137	59.7%	503,863	13.7%
Utilities	4,585,640	3,998,640	2,978,510	74.5%	3,998,640	-	0.0%	4,698,750	4,068,420	2,853,240	70.1%	125,270	4.4%
Total Services and Supplies	20,462,324	22,568,570	16,476,395	73.0%	23,061,074	492,504	2.2%	20,107,999	22,494,698	15,404,166	68.5%	1,072,229	7.0%
TOTAL OPERATING EXPENSE	265,471,750	267,964,062	185,328,882	69.2%	268,646,254	682,192	0.3%	256,681,869	263,455,261	182,961,970	69.4%	2,366,912	1.3%
NET TRANSFERS (TO) FROM OTHER FUNDS													
Tangible Capital Assets Purchased	(1,632,280)	(2,289,265)	(1,811,717)	79.1%	(2,289,265)	-	0.0%	(2,311,471)	(2,903,930)	(1,358,577)	46.8%	(453,140)	33.4%
Local Capital Transfer	-	-	-	0.0%	(49,050)	(49,050)	0.0%	-	(40,875)	(40,875)	100.0%	40,875	-100.0%
TOTAL NET TRANSFERS	(1,632,280)	(2,289,265)	(1,811,717)	79.1%	(2,338,315)	(49,050)	0%	(2,311,471)	(2,944,805)	(1,399,452)	47.5%	(412,265)	29.5%
SURPLUS (DEFICIT), FOR THE YEAR	(3,637,526)	(3,162,380)	3,278,237		(3,123,751)	38,629		(1,897,592)	(1,913,316)	4,771,044		(1,492,807)	-31.3%

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
SPECIAL PURPOSE FUND QUARTERLY FINANCIAL REPORT
MARCH 31, 2026

	2025-2026 Annual Special Purpose Budget	2025-2026 Amended Annual Special Purpose Budget	Actual March 31, 2026	Actual as a percentage of Amended Annual Budget	2024-2025 Annual Special Purpose Budget	2024-2025 Amended Annual Special Purpose Budget	Actual March 31, 2025	Actual as a percentage of Amended Annual Budget	Variance March 31, 2026 compared to March 31, 2025	Variance March 31, 2026 compared to March 31, 2025
	\$	\$	\$	%	\$	\$	\$	%	\$	%
SPECIAL PURPOSE REVENUES										
Provincial Grants										
Ministry of Education and Child Care	34,305,739	38,959,069	25,334,837	65.0%	33,040,138	37,963,933	24,474,902	64.5%	859,935	3.5%
Other Revenue	6,658,020	7,247,716	4,672,895	64.5%	6,904,227	7,623,571	5,254,134	68.9%	(581,239)	-11.1%
Investment Income	158,151	122,483	104,419	85.3%	327,327	233,895	147,519	63.1%	(43,100)	-29.2%
TOTAL SPECIAL PURPOSE REVENUE	41,121,910	46,329,268	30,112,151	65.0%	40,271,692	45,821,399	29,876,555	65.2%	235,596	0.8%
SPECIAL PURPOSE EXPENSES										
Salaries										
Teachers	19,706,054	19,534,364	13,550,981	69.4%	18,508,093	18,608,607	12,962,167	69.7%	588,814	4.5%
Principals and Vice Principals	358,446	354,318	256,391	72.4%	369,857	639,274	480,516	75.2%	(224,125)	-46.6%
Educational Assistants	1,542,054	1,632,141	1,103,489	67.6%	1,417,940	1,685,432	1,094,985	65.0%	8,504	0.8%
Support Staff	377,973	354,073	323,549	91.4%	364,675	377,488	283,770	75.2%	39,779	14.0%
Other Professionals	-	36,705	26,365	71.8%	-	20,585	20,585	100.0%	5,780	28.1%
Substitutes	768,450	4,402,152	1,936,100	44.0%	669,663	4,021,939	1,688,933	42.0%	247,167	14.6%
Total Salaries	22,752,977	26,313,753	17,196,875	65.4%	21,330,228	25,353,325	16,530,956	65.2%	665,919	4.0%
Employee benefits	5,871,205	6,603,560	4,360,813	66.0%	5,400,197	6,284,786	4,112,727	65.4%	248,086	6.0%
Services and Supplies	12,397,728	12,857,915	8,215,207		13,441,267	13,942,327	9,042,643	64.9%	(827,436)	-9.2%
TOTAL SPECIAL PURPOSE EXPENSE	41,021,910	45,775,228	29,772,895	65.0%	40,171,692	45,580,438	29,686,326	65.1%	86,569	0.3%
INTERFUND TRANSFERS										
Tangible Capital Assets Purchased	(100,000)	(554,040)	(339,256)	61.2%	(100,000)	(240,961)	(190,229)	78.9%	(149,027)	78.3%
TOTAL INTERFUND TRANSFERS	(100,000)	(554,040)	(339,256)	61.2%	(100,000)	(240,961)	(190,229)	78.9%	(149,027)	78.3%
NET REVENUE (EXPENSE)	-	-	-		-	-	-		-	

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
CAPITAL FUND QUARTERLY FINANCIAL REPORT
MARCH 31, 2026

	2025-2026 Annual Capital Budget	2025-2026 Amended Annual Capital Budget	Actual March 31, 2026	Actual as a percentage of Amended Annual Budget	2024-2025 Annual Capital Budget	2024-2025 Amended Annual Capital Budget	Actual March 31, 2025	Actual as a percentage of Amended Annual Budget	Variance March 31, 2026 compared to March 31, 2025	Variance March 31, 2026 compared to March 31, 2025
	\$	\$	\$	%	\$	\$	\$	%	\$	%
CAPITAL REVENUES										
Provincial Grants										
Ministry of Education and Child Care	3,000,000	3,783,163	3,799,274	100.4%	3,000,000	3,876,508	3,234,119	83.4%	565,155	17.5%
Investment Income	5,000	7,950	5,632	70.8%	83,800	35,000	25,423	72.6%	(19,791)	-77.8%
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-	0.0%	3,808,000	3,808,000	3,802,183	99.8%	(3,802,183)	-100.0%
Amortization of Deferred Capital Revenue	11,850,136	12,007,343	8,866,967	73.8%	11,154,340	11,199,100	8,328,707	74.4%	538,260	6.5%
TOTAL CAPITAL REVENUE	14,855,136	15,798,456	12,671,873	80.2%	18,046,140	18,918,608	15,390,432	81.4%	(2,718,559)	-17.7%
CAPITAL EXPENSES										
Operations and Maintenance	3,000,000	3,783,163	3,041,209	80.4%	3,000,000	3,876,508	3,234,119	83.4%	(192,910)	-6.0%
Amortization of Tangible Capital Assets										
Operations and Maintenance	16,414,470	16,721,224	12,840,577	76.8%	15,741,313	15,737,825	11,648,085	74.0%	1,192,492	10.2%
TOTAL CAPITAL EXPENSE	19,414,470	20,504,387	15,881,786	77.5%	18,741,313	19,614,333	14,882,204	75.9%	999,582	6.7%
NET TRANSFERS (TO) FROM OTHER FUNDS										
Tangible Capital Assets Purchased	1,732,280	2,843,305	2,150,973	75.7%	2,411,471	3,144,891	1,548,806	49.2%	602,167	38.9%
Local Capital	-	-	-	0.0%	-	40,875	40,875	100.0%	(40,875)	0.0%
TOTAL NET TRANSFERS	1,732,280	2,843,305	2,150,973	75.7%	2,411,471	3,185,766	1,589,681	49.9%	561,292	35.3%
SURPLUS (DEFICIT), FOR THE YEAR	(2,827,054)	(1,862,626)	(1,058,940)		1,716,298	2,490,041	2,097,909		(3,156,849)	

Learning Opportunities in School District No. 61



April 22 - Northridge Student Keeps Markers Out of the Landfill



April 23 - Pathways & Partnerships Host Annual Multi-District Career Fair



April 24 - Lambrick Park Student Organizes Youth Climate Action Summit



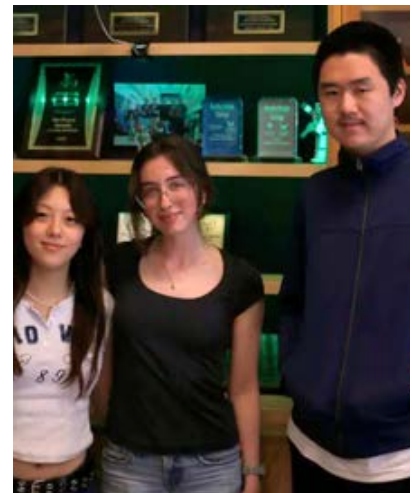
April 27 - Virgin Radio Stops by Glanford Middle School to Inspire Future Media Careers

- [Virgin Radio](#)



April 28 - Central Middle School Supports Times Colonist Book Drive

- [Times Colonist](#)



May 2 - SD61 Math Challengers Compete in Provincials

- [Oak Bay News](#)

Learning Opportunities in School District No. 61



April 29 - Teacher Athena Chan Leads Marigold Elementary Math Club

- [Facebook](#)



May 5 - Secondary Teachers of Indigenous-focused Courses Complete Professional Development on Red Dress Day



May 5 - Strawberry Vale Kindergarten Students Make Connections with Berwick Seniors

- [Facebook](#)



May 6 - Vic High Hosts Event on High Risk Driving Day Organized by ICBC, Island Health and Emergency Services

- [Facebook](#)



May 8 - Oak Bay High named Most Inspirational School at the 2026 BC School Sports Awards

- [Oak Bay News](#)

Learning Opportunities in School District No. 61



May 11-19 - Rainbow Week Celebrates Equity, Diversity, and Inclusion

- [Facebook](#)



May 11 - Year-End Meeting for the Representative Advisory Council of Students



May 13 - Vic High hosts SD61 Trades Event, Allowing 900+ Students to Try New Skills

- [Facebook](#)



May 15 - Grade 5 Students from Quadra, Craigflower, Tillicum, and George Jay Tour Camosun Programs

- [Facebook](#)



May 20 - Mental Health Grant Showcase Celebrates Events and Initiatives that Support Students' Wellbeing



May 21 - 23 - Vic High Alumni Association Hosts 150th Celebrations

- [Times Colonist](#)

News from School District No. 61



Upcoming School Trustee Information Sessions

Interested candidates are invited to attend one of two identical information sessions to learn more about the role of a school trustee:

- Tuesday, June 2 **and** Tuesday, August 25, 2026
- 6:30pm to 8:00pm
- Board Office (556 Boleskine Road)

These sessions are being held prior to the September 1-11 nomination period of the October 17, 2026 general local election.

Learn more: www.sd61.bc.ca/board-of-education/2026-election

Upcoming

May 24-30 - National AccessAbility Week

May 26/27 - Eid-al-Adha

June - National Indigenous History Month, Filipino Heritage Month, Italian Heritage Month, Portuguese Heritage Month, Pride Month

June 1 - Global Day of Parents

June 15 - Next Board Meeting

June 19 - Juneteenth

June 20 - World Refugee Day

June 20 - June Solstice

June 21 - National Indigenous Peoples Day

June 25 - Last Day of Classes for Students

June 27 - Canadian Multiculturalism Day

June 28 - Constitution Day

Congratulations / Gratitude

Thank you to everyone who wore their rainbow colours and honoured our unique differences during Rainbow Week. You are creating safe and welcoming spaces for all.

In celebration of Child Care Month, I extend gratitude to all Child Care Providers who continue to play a vital role in developing educational and social emotional foundations for children and support families through the early years.

Thank you to the teachers, administrators, schools, and the Indigenous Education Department who all worked together to offer Indigenous-focused May Pro D opportunities for staff.

Kudos and thank you to the staff and students driving Mental Health and Wellbeing initiatives in schools. Your efforts are creating a ripple effect that is uplifting our community.

Congratulations to Oak Bay High School for being named Most Inspirational School at the 2026 BC School Sports Awards.



2025 Climate Change Accountability Report

Author: Brian Leslie
Date: May 2026

ÉCOLE INTERMÉDIAIRE
CEDAR HILL MIDDLE SCHOOL

Declaration Statement

On behalf of the Greater Victoria School District, we are pleased to submit the Climate Change Accountability Report for the period January 1, 2025 to December 31, 2025.

The report summarizes:

- Our emissions profile,
- The actions we have taken in 2025 to reduce our greenhouse gas emissions,
- Our plans to continue reducing emissions in 2026 and beyond, and
- The total offsets to reach net-zero emissions.

This report reflects on our efforts to reduce our emissions. It looks at our progress and forecasts for where we are headed. It discusses current actions and planned actions to create a clear and reasonable path for meeting our climate goals

By June 30, 2026, the Greater Victoria School District's final 2025 Climate Change Accountability Report will be posted to our website at <https://www.sd61.bc.ca/news-events/climate-action-initiatives/>.

Table of Contents

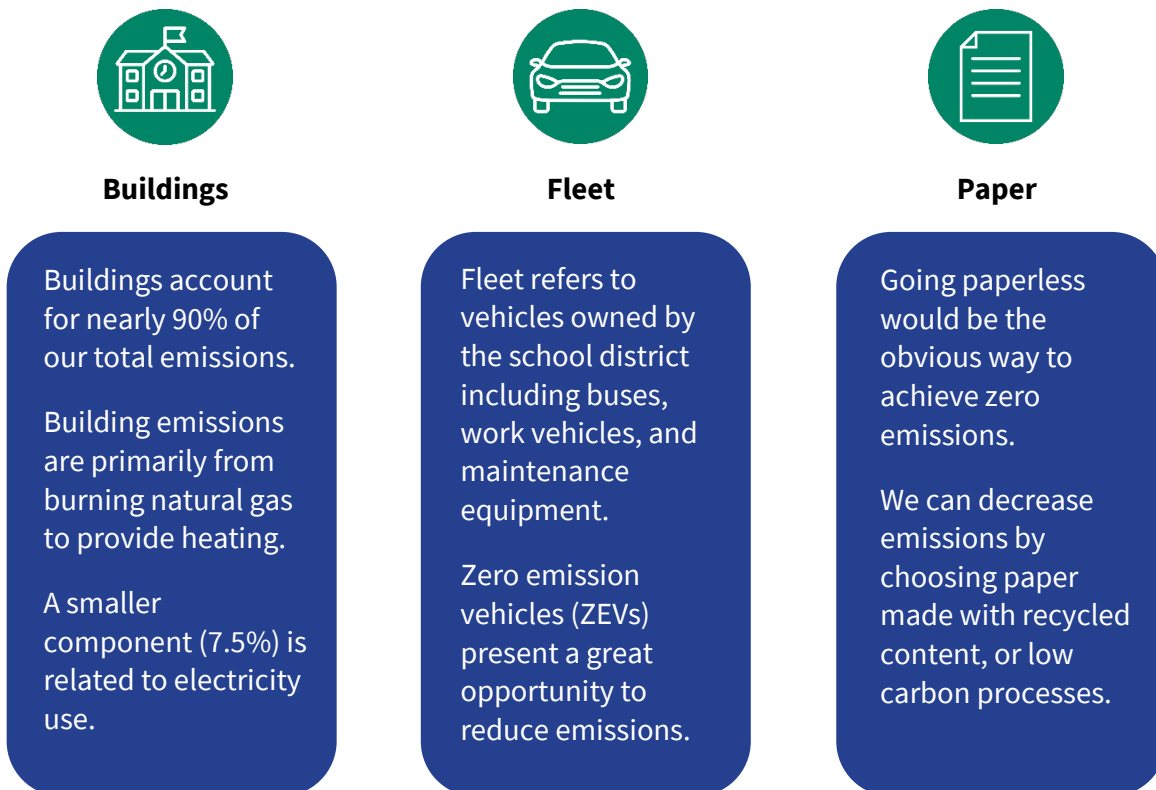
Declaration Statement.....	1
Executive Summary	3
Goals.....	3
Results.....	4
Highlights.....	5
Greenhouse Gas Emissions.....	6
Distribution	6
Goals.....	7
Current Progress	7
Achieving Our Goals.....	8
2030 Goals Shortfall	8
Actions Taken in 2025 to Reduce Emissions	10
Energy Efficient and Low Carbon Child Care Studios	12
New Cedar Hill Middle School – Net Zero Ready.....	13
Building Control Upgrades	15
Building Envelope Improvements	16
Lambrick Park Secondary School	16
Electric Buses and Charging Infrastructure	17
Electric Buses.....	17
EV Chargers and Zero Emissions Fleet	17
Learning Engagement.....	18
Light Switch Stickers	18
Sweater Day	19
Paper Purchasing.....	20
Planned Actions in 2026 to Reduce Emissions.....	21
2026 Highlights will include:	21
Long-Term Plans for Reducing Emissions.....	22
Buildings	22
Fleet.....	23
Climate Risk Management	24
Emissions and Offsets Summary Table	24
History of Emissions and Offsets	25
Retirement of Offsets.....	25
Executive Sign Off.....	26

Executive Summary

Goals

Our goals as an organization closely align with the goals of the province of BC's roadmap to 2030 which was derived from the Intergovernmental Panel on Climate Change's (IPCC) recommendations for limiting global warming to 1.5 °C. The provincial guideline to achieve the IPCC recommendation calls for a reduction in provincial emissions by 40% by 2030 (from 2007 levels) with the ultimate goal of net zero emissions by 2050.

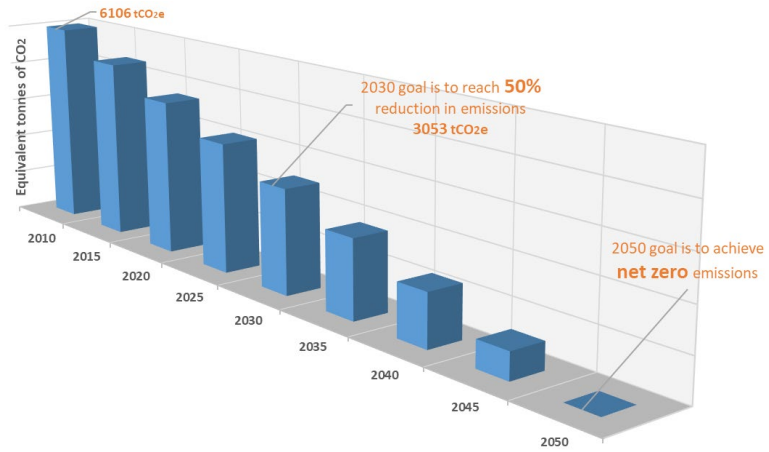
Total annual emissions for the district are calculated from **three primary sources of greenhouse gas emissions** (GHGs):



As a school district, we are asked to achieve our provincial 2030 goals with:

- **50% reduction in building emissions**
- **40% reduction in fleet emissions**

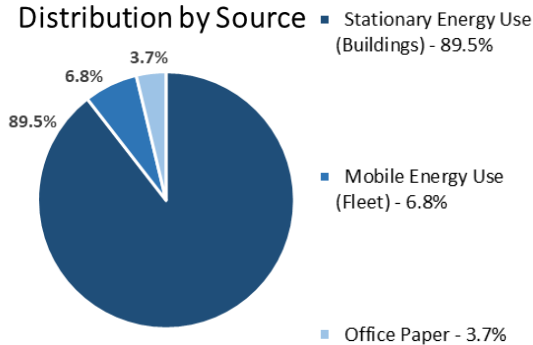
Due to the large component of our emissions being from buildings, we are essentially looking at an overall reduction of 50%. There is no specific goal for reducing paper-related emissions other than to decrease our overall total.



We use 2010 as a starting point because 2007 data is not available.

Results

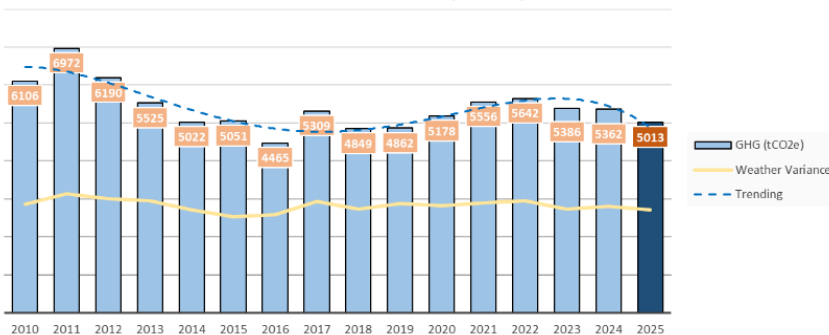
2025 Greenhouse Gas Distribution by Source



Measured GHG emission levels in 2025 showed a:

- 6.5% overall decrease in emission levels from 2024
- 6.8% decrease in building emissions from 2024
- 2.9% decrease in fleet emissions from 2024
- 6.5% decrease in emissions from paper from 2024
- **17.9% decrease in emissions from 2010**

2025 Greater Victoria School District 61 Greenhouse Gas Emissions (tCO₂e)



Highlights

This year was highlighted by the completion of several impactful projects that will continue to positively affect emission levels going forward such as:



LED lighting and controls upgrades:

- 3 buildings in 2025
- 51 buildings since 2019
- Over 3,500,000 kWh annual savings in electricity

Continuous Optimization Program:

- 6 buildings
- Over 110,000 kWh savings in electricity
- Over 1300 GJ savings in natural gas

Major building controls updates:

- Mount Douglas Secondary
- Margaret Jenkins Elementary
- Vic West Elementary
- Strawberry Vale Elementary
- Shoreline Community Middle School



Increased adoption of our electric fleet:

- Increased use of electric buses for field trips
- Increased proportional use of our electric fleet



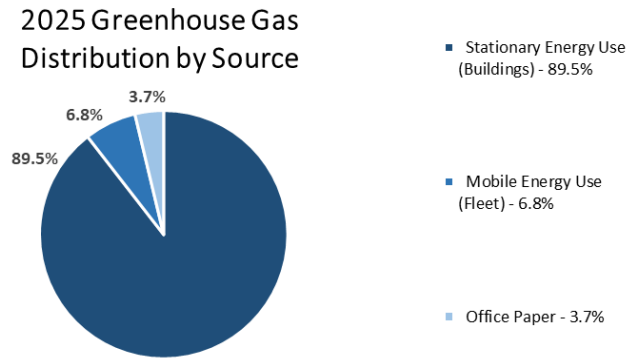
Educational and awareness campaigns:

- Sweater days
- Light switch stickers
- Climate pledge trees
- Paper scorecards

Greenhouse Gas Emissions

Distribution

The primary source for greenhouse gas emissions within the district has always been from buildings. Heating our buildings is necessary for much of the school year. It accounts for the bulk of our energy use and total building emissions. How we heat our buildings presents the largest opportunity for reducing our carbon footprint.



Heating system upgrades and improvements to mechanical systems remain at the forefront of our efforts to reduce overall emissions. High initial investment costs and simultaneous improvements to air quality by providing more air changes per hour can make the process challenging for older buildings.

All new buildings from Oak Bay High School (2014) to Cedar Hill Middle School (2025) use electricity as their primary heat source. All childcare studio additions and future builds plan to use electricity for primary heating as well. This has allowed us to halt the growth of fossil fuel infrastructure as we expand our building portfolio.

Programs that create behavioral change, awareness, and accountability are important as we continue to work towards achieving our goals. Unlike other mechanical improvements to buildings, these approaches can exist with very little capital investment and can align well with education.

We are always working to develop policies and programs that will foster participation from all staff and students. Through the province’s “Energy Wise Network” we have continued to add new programs every year such our award winning “Light Switch Sticker” campaign along with six other campaigns designed to help empower staff and students to reduce our carbon footprint.

Mobile energy use and paper consumption accounted for just 10.5% of our emissions profile but can still shift results when it comes to annual emissions targets and performance evaluation. In 2022 we promised to take measures to reduce paper consumption, and we have now achieved a 21% decrease. This is equivalent to over 51 tonnes of CO₂ emissions per year (51 tCO₂e).

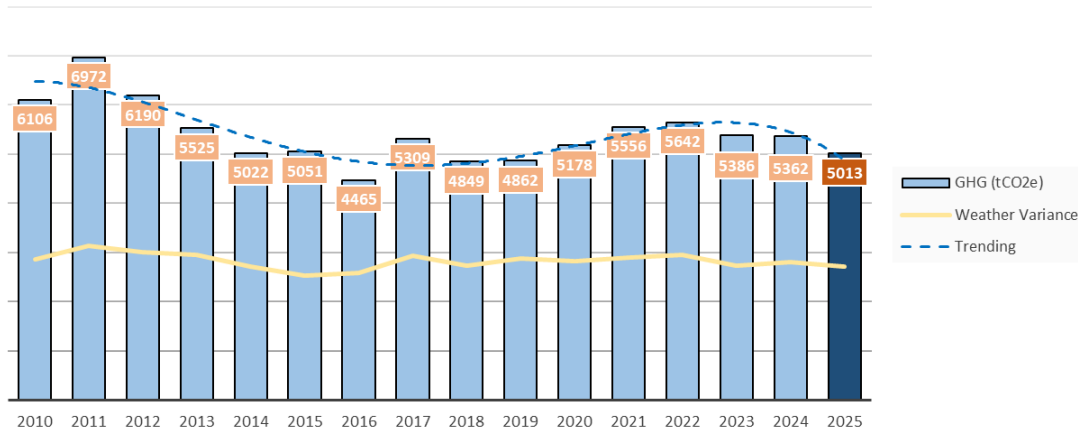
Goals

Our goals for reduction of GHG emissions align with the goals of the province:

- 40% by 2030 (fleet)
- 50% by 2030 (buildings)
- Net Zero by 2050 (all sources)

Current Progress

**2025 Greater Victoria School District 61
Greenhouse Gas Emissions (tCO₂e)**



The above chart shows combined greenhouse gas emissions generated by our district for each year since 2010.

There is a clear relationship between weather and the amount of GHG's created each year. This can be easily observed by the yellow line showing annual weather variance derived from the relative amount of heating days experienced each year. 2017 was a particularly cold year.

There was also a significant uptick created as COVID ventilation protocols were brought into place in 2020-2023. Spaces that previously lacked ventilation were corrected permanently and other spaces with inadequate ventilation were improved upon. Resulting increases to overall air changes per hour meant much more outside air needed to be heated to room temperature.

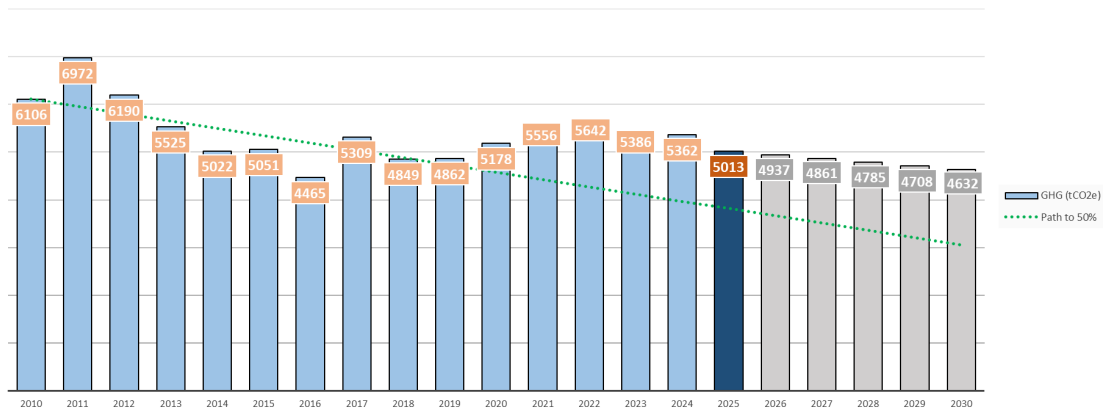
2025 was a year with less than normal rainfall. This meant less clean electricity was generated in BC, and more fossil fuel generated electricity needed to be imported. The result was higher emission factors for electricity. Our performance in 2025 would have been even more

encouraging without changes to emissions factors. In fact, we would have achieved 4871 tCO₂e without these changes.

The trend-line indicates a sharp turnaround during 2023 to 2025 and a decreasing trend overall. The decreasing trend is the product of our efforts and investments since 2010. It represents green choices and an overall effort from everyone in the district. The addition of a building automation specialist in late 2024 has been the single largest contributor to our recent success in 2025. This position has improved every aspect of HVAC operations in our buildings.

Achieving Our Goals

2025 Greenhouse Gas Emissions (tCO₂e)
with forecasted 2025-30



Note that this chart uses past performance to project future performance. We must consider that past performance would have initially included low hanging fruit, and relatively higher CNCP funding. More recently, there was a push for increased ventilation during the pandemic which has moved projections well short of 2030 goals.

2030 Goals Shortfall

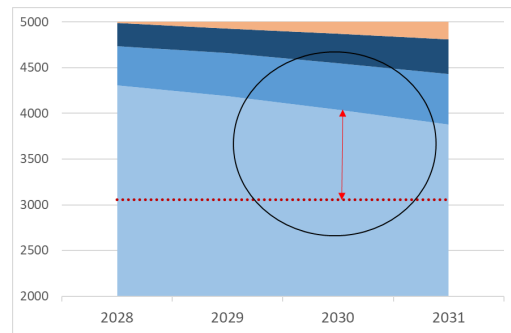
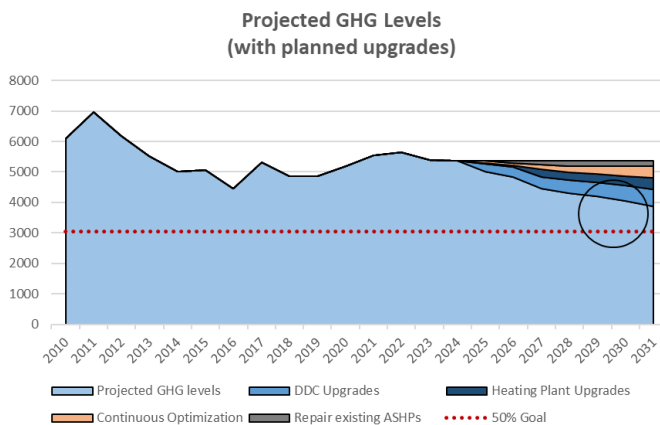
The actual pathway to reach 50% reduction should be based on planned projects with estimates for their effectiveness based on previous results or calculations. The following charts take a more realistic view based on planned actions between the present and 2031.

These charts once again show a shortfall but can better inform how we might make up the difference. Behavior changes towards reduction of wasted energy such as closing windows and doors during the heating season, using blinds, engaging student helpers, turning down the

thermostats when possible, and quickly notifying maintenance of potential heating issues could all help reduce the shortfall.

The plan to make up the shortfall from a mechanical perspective is to continue to upgrade the terminal units in our classrooms, replace our pneumatic systems, and incorporate heat recovery ventilation as opportunities present. This will increase occupant comfort and reduce energy demand, however, the long-term benefit will help enable the transition to electrification of our heating plants.

Most of our older buildings are not ready for immediate electrification of heating without these upgrades occurring first. These upgrades will help reduce our required heating temperature and capacity down to a level where new heat pump technology that is designed for higher temperatures can have a more seamless and less expensive path. While some electrification of building heating plants will be necessary for our 2030 goals, complete electrification is a near certain requirement for our 2050 goal of net zero emissions.



- 985 tCO₂e reduction shortfall
- 32% short of 2030 target

How Do We Make Up the Difference?



- Heat recovery ventilation
- Building envelope improvements



- Electrification of fleet



- Transition away from paper
- More recycled content



- Behaviour changes and education
- New potential technologies.
- Renewable energy sources

Actions Taken in 2025 to Reduce Emissions

Every year our school district is responsible for the education of more than 20,000 students. This also requires the maintenance and operation of over 50 buildings, a fleet of over 75 vehicles, and a small mountain of paper.

In this school year we took numerous actions that helped to reduce our emissions. We also took some actions that added to our emissions, and experienced challenges along the way.

It is our hope that in many of our actions, there was a conscious effort to reduce our carbon footprint and to help reduce climate change. With effort and perseverance, the net result of our actions will keep us on pace to meet our goals.

The actions we took in 2025 that successfully reduced our greenhouse gas emissions included:

- Building renovations
- New buildings
- Building controls upgrades
- Building efficiency upgrades
- Fleet maintenance
- Fleet electrification
- Paper conservation and recycling programs
- And most importantly, education!

The following section reports on the larger projects that are categorized in terms of their impact in reducing emissions through buildings, fleet, or paper usage.

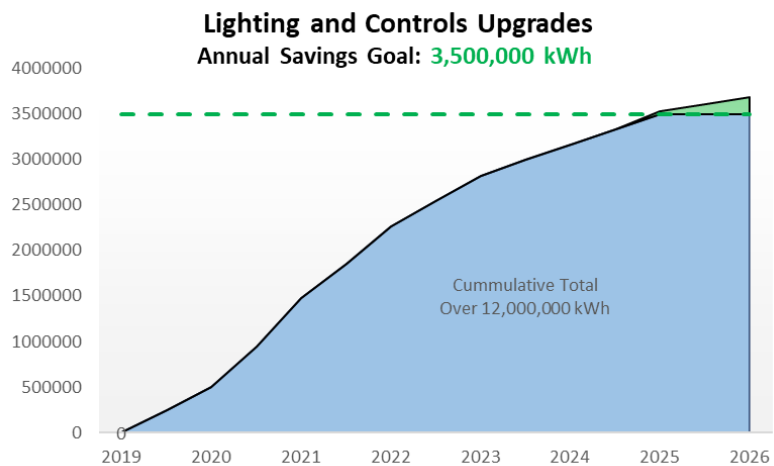
Not all actions taken in 2025 fall under definable programs, and categories. There are also many actions that took place at specific schools and by passionate individuals. Thank you to everyone who helped us reduce our GHG emissions in 2025.

LED Lighting and Controls Upgrades

Even though electricity in BC is nearly 100% clean, we understand that the North American electrical grid is still close to 60% derived from fossil fuels. Our savings in electricity make available more clean electricity for our neighbors in Alberta and Washington in the short term.

In the longer term, these efforts will help to increase the available electrical capacity of our buildings to facilitate future low carbon electrification and potentially avoid major infrastructure upgrades as a result.

LED lighting upgrades include nearly the entire school district. We have exceeded our initial expectations of achieving 3.5 GWh annual savings in electricity.

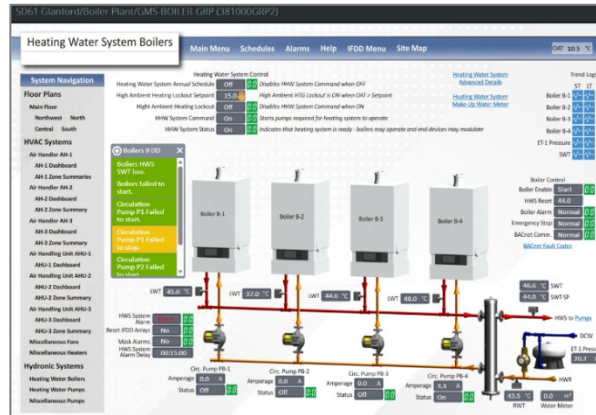


LED lighting projects involved over 50 schools between 2019 and 2026.

Continuous Optimization and DDC Upgrades

Plans were put in place in 2022 to enter the BC Hydro and Fortis BC's Continuous Optimization Program. In 2023 we completed our first three buildings under the program. We have increased our number of buildings participating each year and will now have 11 new participants in the 2026-2027 school year.

The Continuous Optimization Program or COP investigates buildings through computer interface to identify opportunities. In 2025-2026 our COP discoveries led to improvements that will result in annual emissions savings of over 65 tonnes of equivalent CO₂.



Computer Interface: Glanford Middle School

Investigations have created recommended improvements across six buildings targeted in 2025-2026.

We acted on the recommendations to create annual savings of over 110,000 kWh in electricity and 1300 GJ in natural gas. This equates to annual savings of over 65 tCO₂e.

These actions also helped to inform us of other potential savings across the entire district

- 2025 Buildings:**
- Spectrum Community School
 - Glanford Middle School
 - Gordon Head Middle School
 - Cloverdale Elementary School
 - Lake Hill Elementary School

Energy Efficient and Low Carbon Child Care Studios

All stand-alone studios continue to include heat pumps to help further our climate resiliency against extreme heat due to climate change and ensure that we are no longer adding significant new sources of building emissions. New studio designs conform to the NEBC.

Migration towards the BC Energy Step Code is also under consideration moving forward.



We are currently creating new child care studios at multiple sites throughout the district. All new child care studios do not burn fossil fuels. They are heated and cooled using BC's clean electricity.

New buildings incorporate:

- Heat recovery ventilation
- Air source heat pumps
- LED dimming
- Advanced controls using electronic sensors

New Cedar Hill Middle School – Net Zero Ready

We have taken a major step forward to achieving our 2050 goal of Net Zero emissions. The new Cedar Hill Middle School opened its doors for the 2025-2026 school year as our first net zero ready school. This means that the school will have the potential to reach net zero emissions in the immediate future.

The new school also included EV charging stations, and a building envelope that is ideal for energy efficiency. The design minimizes surface area, thermal bridging, and is positioned to function harmoniously with its environment.

Achieving Net Zero energy usage, or Net Zero emissions begins with a sensible building envelope. A building that is well insulated, minimizes surface area and thermal bridging, and avoids excessive amounts of windows will require much less energy to operate.



Cedar Hill Middle School was built with the capability of achieving Net Zero Energy with a fully implemented solar array. The school heats and cools using an electrically powered geo exchange system, while photovoltaic panels generate more electricity than is needed for operations.

Featuring:

- Geo exchange heating and cooling
- Rooftop air to water heat pumps
- Exhaust heat recovery
- 100 kW Solar PV array
- EV Charging
- Engineered building envelope

A building that uses less energy will require a smaller heating system. A heating system built on geo exchange, energy recovery and efficiency will consume even less energy.

Once operational energy is completely minimized, it is just a matter of fulfilling our energy needs on site using clean and renewable sources such as rooftop photovoltaic panels.



100kw photovoltaic array on the roof of Cedar Hill Middle School (upgradeable to 350kW.).

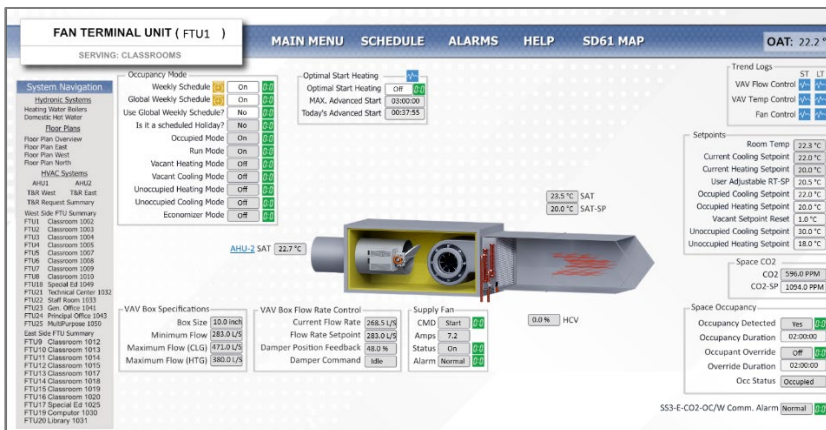
Cedar Hill Middle School uses geo exchange, capturing and storing energy in the ground. The system does not create energy. It simply moves energy between the building and the ground when required.



Building Control Upgrades

During the summer and fall of 2025 we were able to implement five large projects that would update failing and obsolete building controls from the early 2000s.

- Shoreline Community Middle School
- Mount Douglas Secondary School
- Margaret Jenkins Elementary School
- Vic West Elementary School
- Strawberry Vale Elementary School



Computer Interface: Strawberry Vale Elementary

These projects replaced existing building controllers, and the devices they control. The result is improved response, enhanced control options, increased efficiency, and more effective control sequences.

When building controls are updated, energy consumption and occupant comfort are inevitably improved. These updates help facilitate further improvements and aid in future maintenance of buildings. They also lead to further improvements during future recommissioning events such as COP.

Building Envelope Improvements

Lambrick Park Secondary School

Lambrick Park Secondary needed repairs to its exterior which included some cracks that allowed infiltration of outside air.

There was also the issue of single pane windows that resulted in increased heating requirements in the winter, and increased ventilation requirements in the shoulder seasons.

Building envelope improvements in the 2024-2025 school year addressed both issues while providing an improved R value as well as aesthetic appeal.

An overall decrease in utilities consumption was observed in 2025 (although other operational improvements also occurred at the same time):

- 11.4% decrease in electricity
- 25% decrease in natural gas
- 55 tCO₂e decrease in emissions



Electric Buses and Charging Infrastructure

Electric Buses

In the spring/summer of 2022, charging infrastructure was put in place at Colquitz Middle School to accommodate four electric buses. These buses arrived shortly after and were immediately put into service.

2023 was the first full year of operation for all four buses. They now facilitate most field trips and generate carbon credits for the district as well.

In 2023, our buses travelled 44,793 km and saved 67.1 tCO₂e when compared to their diesel bus equivalent.

In 2024, we repeated these results once again with 68.5 tCO₂e.

In 2025, we increased electric bus usage to offset emissions of 78.2 tCO₂e.



EV Chargers and Zero Emissions Fleet

In the summer of 2022, we were able to take advantage of one of Clean BC's most generous EV incentives to date. This rebate provided 75% of all costs, including infrastructure. Three charging stations along with electrical infrastructure were put in place at fleet parking lots.

In 2023 the first three zero emission vehicles were added to our fleet. These vehicles primarily serve to replace trips that would otherwise be made by internal combustion vehicles. Vehicles that could be oversized when the sole purpose is transportation of passengers.

In 2024, we doubled the capacity of our fleet charging by adding another three charging stations. Once again, taking advantage of provincial rebates that covered 50% of all costs.

These six EV chargers will serve our first 15 to 20 light duty zero emission vehicles. This is the first step towards our goal of a 40% reduction in vehicle emissions by 2030. These chargers should be able to facilitate a 15% drop in fleet emissions once they are in full use.



Learning Engagement

Light Switch Stickers

In the fall of 2022, we piloted a campaign at Tillicum Elementary that engaged students with getting involved in turning the lights off when classrooms were empty, or on sunny days when lights were not needed. The fun part was that they got to design their own light switch sticker that would help to remind themselves and others.

We were then able to take their designs and bring them to life with the help of our facilities team.

The pilot was very successful, and we found that we could create light switch stickers at a very low cost. Most importantly, the students loved the activity, and we measured a noticeable drop in electricity consumption that far exceeded our campaign costs.

We took what we learned from the pilot and brought the campaign to all the elementary schools by the end of the school year. We have continued to improve our process every year since.

The campaign is now run on a rotation where students in grade 2-5 at each elementary school participate once every two years.

The campaign results were observed to reduce electricity consumption between 2% and 9% at participating schools.



Light switch sticker printing process.

Sweater Day

Our official Energy Wise Network campaign for 2024 was to run a Sweater Day pilot at Rogers Elementary School. We turned the temperature down just a little bit, and students and staff had a good excuse to wear their favorite sweater.

We also made 20-minute classroom presentations for all that signed up. Students learned about greenhouse gases and their role of fossil fuels, as well as where their school's heat comes from, and what they can do to help reduce fossil fuels. Students and staff got to be a part of real and lasting reductions in fossil fuels at their school.

Every student received a water bottle sticker in the shape of a sweater as a thank-you for their participation.



Outdoor promotional signage at Rogers Elementary.

The data collected during many Sweater Day events has led to permanent changes to building controls that increased comfort and reduced emissions at the same time. These changes combined with actions towards keeping doors and windows closed whenever possible have resulted in even more emission reductions.

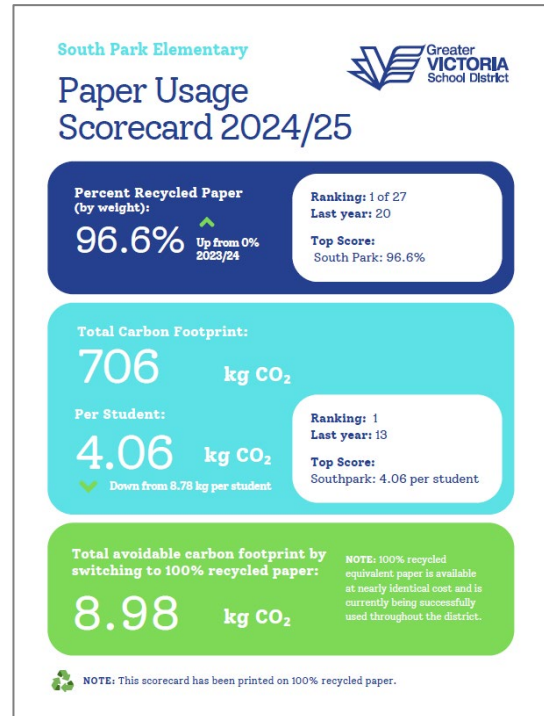
Paper Purchasing

In 2022, we had a significant jump in emissions due to paper consumption. Many other school districts reported the same problem. Part of this unexpected increase was due to the lack of availability of 30% recycled content paper which had been popular in the past.

To help offset these emissions we created a Paper Usage Scorecard campaign in 2023-2024.

We gathered information on paper consumption grouped by schools or buildings. Then we further broke the groups down by building type and developed a scorecard that summarized paper usage and quantified the opportunity for improvement. It also celebrated buildings that were already successful in mitigating emissions from paper.

In the summers of 2023, 2024, and 2025, we engaged all groups and discussed opportunities and obstacles at the same time that we presented their scorecard.



Congratulations to South Park Elementary School (scorecard shown above) for dramatically improving their scorecard in 2025 to lead all elementary schools in both recycled paper content, and carbon footprint per student.

Compared to 2022, we reduced our emissions from paper by 21% this year. This is equivalent to over 51 tonnes of CO₂ per year and is comparable to what we might expect from an expensive heating plant upgrade project (annual savings).

Planned Actions in 2026 to Reduce Emissions

We should see added emphasis on fossil fuel reduction in 2026. There will also be a continued focus on much of what was previously successful. We will refine programs relating to education and awareness. We will also shift emphasis from lighting upgrades to building controls which will be more impactful in terms of emissions.

2026 Highlights will include:

- Continuous Optimization
 - 11 schools
 - Targeting 205,000 kWh savings
- Hillcrest Elementary - DDC upgrades and unit ventilators
 - Phase 2: 12 units installed
- Oak Bay High - Repairs and Updates
 - Replacement of broken heat pump
 - Update of control systems
- Torquay Elementary
 - Replacement of broken heat pump
 - Update of control systems
- Controls Upgrades
 - Ongoing removal of pneumatic controls at several sites
 - Retrofitting of AHUs
- Domestic Hot Water Retrofits
 - Introduction of heat pumps to DHW systems – Pilot
- Learning Engagement Campaigns
 - Light Switch Sticker
 - Shut Out the Cold
 - Space Heater Defeater
 - Paper Procurement Awareness
 - Sweater Day
 - New Campaigns
- Gymnasium controls upgrades
 - Ongoing district wide

Long-Term Plans for Reducing Emissions

Buildings

Heating and Ventilation

As most of the district's carbon footprint is associated with maintaining building temperature and air quality, HVAC will always be a prime focus. Unfortunately, major upgrades are expensive and, in most cases, will only justify their costs when replacing equipment that is at or near end of life. The district will continue to replace older heating plants with new technologies. Ten heating plants have been identified as near end of life and are a high priority for replacement by 2030.

Building Envelope

Window and roofing upgrades/repairs are ongoing throughout the district. Lambrick Park Secondary is now complete, and several roofing upgrades are being planned or are underway.

Boiler Additives

Pending a review of our existing pilot program, we will look to expanding on the use of boiler additives to achieve better efficiency in our heating systems. Colquitz Middle School was added to the pilot program following its 2024 upgrades.

Re-commissioning and Retro-commissioning Building Systems

Excellent incentive programs exist to investigate and correct issues that prevent buildings from operating the way they were intended. Other findings may uncover opportunities to incorporate changes in original design that will further enhance performance of older buildings. The school district has increased its participation each year since 2023.

Photovoltaic Generation

The business case for large scale photovoltaic systems on the rooftop of schools is beginning to make economic and environmental sense. Support for these projects is gaining ground through BC Hydro as well. As new technologies emerge and demand for clean electricity increases, we will begin to take on more photovoltaic generation like the 2021 Torquay Elementary project.

LED Retrofits

The district has now succeeded in transitioning all buildings to LED technology. All new buildings will use LED technology for lighting. We will also continue to improve controls and exterior lighting in the future.

Net-Zero Ready Building

The new Cedar Hill Middle School is now completed. All future buildings will use and improve on this model in terms of readying ourselves for the 2050 goal of net zero energy and emissions.

Fleet

Electric Vehicles and Charging Infrastructure implemented since 2020:

- 12 EV charging stations at school sites
- 10 electric charging stations for fleet vehicles and buses
- 4 new electric buses
- 3 new electric fleet vehicles

Paper

District policy already calls for the use of 100% recycled material when possible, however we often miss the opportunity with our paper consumption. In 2021 we created over 40 tCO₂e from the times we used less than 100% recycled paper in our buildings.

Moving forward, we will look to continue to raise awareness of this policy and help our buildings to make the best choice when ordering supplies by engaging stakeholders.

Learning Environment

Programs that create behavioral change, awareness, and accountability transcend all of the above categories. These approaches can exist with very little capital investment. This is why we are always working to develop policies and programs that will foster participation from all staff and students.

The Sweater Day campaign was successfully piloted at Rogers, Frank Hobbs, and Northridge elementary schools in 2024-2025. The data collected through turning down the heat along with student and staff interactions led to actual mechanical and controls improvements that will continue to reduce emissions throughout the entire heating season.

In 2026-2027 we will again be participating in the Energy Wise Network with a program to raise awareness about energy use in our buildings with more Sweater Day celebrations. We will deliver a minimum of six targeted energy awareness campaigns from the facilities department.

Behavioral change will be critical towards eliminating the gap between 2030 goals and current projections.

Climate Risk Management

2021 and 2022 gave us some strong examples of what unprecedented climate change events can look like. More work needs to be done to fully understand the risks that these types of events represent to our buildings and occupants.

As a direct result of the record setting events of the 2021 summer “heat dome”, the district has moved to incorporate heat pumps into both existing and new construction child care portables.

These heat pumps will help provide a safe space for occupants during summer while decreasing winter energy demands and costs. They will also serve as a model for future projects.

Climate change is also increasing risk to trees and associated falling hazards. The district is moving quickly to protect its trees by protecting and reinvigorating root compaction zones.

Emissions and Offsets Summary Table

Greater Victoria School District (No. 61) 2025 GHG Emissions and Offsets Summary	
GHG Emissions for the Period January 1 – December 31, 2025	
Total BioCO ₂	122
Total Emissions (tCO ₂ e)	5013
Total Offsets (tCO ₂ e)	5013
Adjustments to Offset Required GHG Emissions Reported in Prior Years	
Total Offsets Adjustment (tCO ₂ e)	0
Grand Total Offsets for the 2025 Reporting Year	
Grand Total Offsets to be Retired for 2025 Reporting Year (tCO ₂ e)	5103
Offset Investment (\$)	\$125,325

History of Emissions and Offsets

Year	Reported Total	Adjustment (from next year)	Emissions for Offset Purchase	Actual Emissions	Offsets Purchased
2010	6082 + 14	24	6096	6106	\$152,050
2011	6950 + 24	22	6974	6972	\$173,750
2012	6362 + 22	-172	6387	6190	\$159,050
2013	5545 - 172	-20	5373	5525	\$134,325
2014	5041 - 20	-19	5021	5022	\$125,525
2015	4823 - 19	228	4804	5051	\$120,100
2016	4449 + 228	16	4677	4465	\$116,925
2017	5290 + 16	19	5306	5309	\$132,250
2018	4849 + 19	0	4868	4849	\$120,566
2019	4856 + 0	6	4856	4862	\$120,566*
2020	5178 + 6	0	5184	5178	\$129,600
2021	5558 + 0	-2	5558	5556	\$138,600
2022	5644 - 2	-2	5642	5642	\$141,050
2023	5323 - 2	63	5321	5386	\$133,025
2024	5362 + 63	0	5425	5362	\$135,625
2025	5013 + 0	-	5013	5013	\$125,325

* Offsets purchased for 2019 were based on 2018 to allow for COVID disruptions.

Retirement of Offsets

In accordance with the requirements of the Climate Change Accountability Act and Carbon Neutral Government Regulation, the Greater Victoria School District is responsible for arranging the retirement of the offsets obligation reported above for the 2025 calendar year, together with any adjustments reported for past calendar years (if applicable). The Organization hereby agrees that, in exchange for the Ministry of Environment and Climate Change Strategy (the Ministry) ensuring that these offsets are retired on the Organization's behalf, the Organization will pay within 30 days, the associated invoice to be issued by the Ministry in an amount equal to \$25 per tonne of offsets retired on its behalf plus GST.

Executive Sign Off

<i>Deb Whitten</i>	May 13, 2026
Signature	Date
Deb Whitten	Superintendent
Name (please print)	Title
<i>Katrina Stride</i>	May 13, 2026
Signature	Date
Katrina Stride	Secretary-Treasurer
Name (please print)	Title

Office of the Deputy Superintendent

School District No. 61 (Greater Victoria)
556 Boleskine Road, Victoria, BC V8Z 1E8
Phone (250) 475-4220 Fax (250) 475-4112

Tom Aerts – Deputy Superintendent

To: The Board of Education
From: Tom Aerts, Deputy Superintendent
Date: May 25, 2026
RE: **2026-2027 Specialty Academy Fees**

Background:

In accordance with Section 82.1 of the School Act, a board may charge a student enrolled in a specialty academy fees relating to the direct costs incurred by the Board in providing the specialty academy that are in addition to the costs of providing a standard educational program. The Parent Advisory Council where the specialty academy is offered must be consulted and approval of the schedule of fees must be obtained by the Parent Advisory Council, after which a Board that offers specialty academy must establish a schedule of fees to be charged and make the schedule of fees available to the public. This must be completed by July 1st.

In accordance with [Policy 6159](#), the Greater Victoria Board of Education is committed to ensuring that no student will be denied educational opportunities due to financial hardship.

Discussion:

Attached to this memorandum is the Academy Schedule of Fees, approved and signed by their Parent Advisory Councils, for:

- Esquimalt High School Rugby Academy
- Lambrick Park Diamond for Excellence Baseball and Softball Academy
- Reynolds Secondary Centre for Soccer Excellence Academy
- Spectrum Hockey Skills Academy

All academy fees will remain unchanged next year, except for the Lambrick Park Diamond for Excellence Baseball and Softball Academy. Fees for this program will increase by \$216 total compared to last year.

This increase reflects higher costs associated with enhanced coaching expertise, specialized equipment, an increase in bus transportation costs, and indoor training facility rentals. Notably, this is the first fee increase for the Lambrick Park Diamond for Excellence Academy in over ten years.

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

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) make available to the public, via the District website, the schedules of fees that have been approved by the Parent Advisory Council for the school where the Official Trustee of The Board of Education proposes to offer a specialty academy.

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



ESQUIMALT HIGH SCHOOL

847 Colville Road, Victoria, B.C. V9A 4N9 phone 382-9226 fax 361-1263 esquimalt@sd61.bc.ca

FOUNDED 1915
"ESSE QUAM VIDERI"

The Esquimalt High Rugby Academy

Section 82.1 (2) of the School Act states: "A board may offer Specialty Academies if..."

- (a) The board has consulted with the parents' advisory council for the school where the board proposes to offer the specialty academy, and


Section 82.1 (6) Before establishing a schedule of fees.... a board must:

- (a) Consult with the parents' advisory council for the school where the specialty academy is offered, and
- (b) Obtain the approval of the parents' advisory council for the schedule of fees.

The following is the 2026-27 fee structure for the **Esquimalt High Rugby Academy** as approved by our parent advisory council:

The cost to students for participating in the **Esquimalt High Rugby Academy** is **\$100** per month for a yearly fee of **\$1000**. Consistent with district policy, no student will be excluded due to financial hardship.


Signatures:




 Jessica Truswell
 PAC Member Signature & Name



 DYLAN REEVES
 PAC Member Signature & Name



 Noel Carser
 PAC Member Signature & Name



 Kirsten Andersen
 PAC Member Signature & Name



 Sarah Garr



 Principal Signature & Name

Lambrick Park Secondary School



4139 Torquay Drive, Victoria, B.C. V8N 3L1
Phone: 250-477-0181 Fax #: 250-477-0143

Website: www.lambrickpark.sd61.bc.ca

Email: lambrickpark@sd61.bc.ca

Gautam Khosla, Principal

Emily Mathias, Vice Principal

The Lambrick Park Baseball and Softball Academy

Section 82.1 (2) of the School Act states: "A board may offer Specialty Academies if..."

- (a) The board has consulted with the parents' advisory council for the school where the board proposes to offer the specialty academy, and

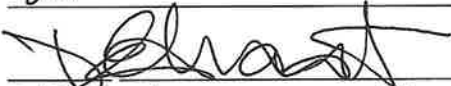
Section 82.1 (6) Before establishing a schedule of fees.... a board must:

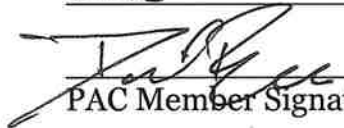
- (a) Consult with the parents' advisory council for the school where the specialty academy is offered, and
- (b) Obtain the approval of the parents' advisory council for the schedule of fees.

The following is the 2026-27 fee structure for the **Lambrick Park Baseball and Softball Academy** as approved by our parent advisory council:

The cost to students for participating in the **Lambrick Park Baseball and Softball Academy** is **\$177.60** per month for a yearly fee of **\$1776.00**. Consistent with district policy, no student will be excluded due to financial hardship.

Signatures:

Dana Eckarat

PAC Member Signature & Name

DAVE BONE

PAC Member Signature & Name

David McLachlin

PAC Member Signature & Name

Nancy Phagura

PAC Member Signature & Name

Gautam Khosla

Principal Signature & Name



École Reynolds Secondary School

3963 Borden St. Victoria, BC V8P 3H9

Telephone: (250) 479-1696

www.reynolds.sd61.ca

reynolds@sd61.bc.ca

The Reynolds Centre for Soccer Excellence

Section 82.1 (2) of the School Act states: "A board may offer Specialty Academies if..."

- (a) The board has consulted with the parents' advisory council for the school where the board proposes to offer the specialty academy, and

Section 82.1 (6) Before establishing a schedule of fees.... a board must:


- (a) Consult with the parents' advisory council for the school where the specialty academy is offered, and
- (b) Obtain the approval of the parents' advisory council for the schedule of fees.

The following is the 2026-27 fee structure for the Reynolds Centre for Soccer Excellence as approved by our parent advisory council:

The cost to students for participating in the Reynolds Centre for Soccer Excellence is \$1,150.00 for a yearly fee for grade 9, 10 and 11 students and \$628.00 for grade 12 students.

Consistent with district policy, no student will be excluded due to financial hardship.

Signatures:



 Marc Lerman, PAC Chair
 PAC Member Signature & Name



 PAC Secretary Shannon Cross
 PAC Member Signature & Name

 PAC Member Signature & Name

 PAC Member Signature & Name



 Bruce Bidney
 Principal Signature & Name





The Spectrum Hockey Academy

Section 82.1 (2) of the School Act states: “A board may offer Specialty Academies if...”

- (a) The board has consulted with the parents’ advisory council for the school where the board proposes to offer the specialty academy, and

Section 82.1 (6) Before establishing a schedule of fees.... a board must:

- (a) Consult with the parents’ advisory council for the school where the specialty academy is offered, and
- (b) Obtain the approval of the parents’ advisory council for the schedule of fees.

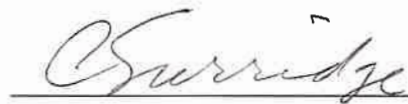
The following is the 2026-27 fee structure for the Spectrum Hockey Academy as approved by our parent advisory council:

The cost to students for participating in the Spectrum Hockey Academy is \$175 per month for a yearly fee (10 months) of \$1750. Consistent with district policy, no student will be excluded due to financial hardship.

Signatures:



Kindrae Waper
PAC Member Signature & Name



Christine Surridge
PAC Member Signature & Name



Nicole Nyval
PAC Member Signature & Name



Janice Mangano
PAC Member Signature & Name




Principal Signature & Name

To: The Board of Education

From: Tom Aerts, Deputy Superintendent

Date: May 25, 2026

RE: 2028-2029 School Calendar

Background:

Following consultations with CUPE 382, CUPE 947, GVTA, VCPAC, VPVPA, and School Districts 62 and 63, draft calendars have been developed for the 2028/29 school year. Our goal is to align this calendar as closely as possible with our neighboring districts, Sooke and Saanich, while ensuring ample notice for community members. This calendar we will allow us to continue with a three-year calendar extending through the 2028/29 school year.

The Board provided an opportunity for parents and representatives of the employees to provide comments to the Board with respect to the proposed school calendar.

There were two pieces of feedback received during this consultation process:

- Recommendation to reschedule either October or November professional development day to Wednesday, November 1, immediately following Halloween.
- Recommendation to have winter break begin earlier, starting on Friday, December 15, to allow more time for holiday preparations and travel to visit family.

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

2028-2029 School Calendar	
Professional Development Days (Non-instructional days)	Friday, September 22, 2028 Friday, October 20, 2028 Monday, November 20, 2028 Friday, February 16, 2029 Friday, May 18, 2029 * One additional day with date chosen by each school
School Opening	Tuesday, September 5, 2028
National Day of Truth and Reconciliation	Monday October 2, 2028
Thanksgiving	Monday, October 9, 2028
Remembrance Day	Monday, November 13, 2028
Last day of classes before Winter vacation	Friday, December 22, 2028
Schools re-open after Winter vacation	Monday, January 8, 2029
Family Day	Monday, February 19, 2029
Last day of class before Spring vacation	Friday, March 16, 2029
Good Friday	Friday, March 30, 2029
Easter Monday	Monday, April 2, 2029
Schools re-open after Spring vacation	Wednesday, April 4, 2029
Victoria Day	Monday, May 21, 2029
Administrative Day and School Closing	Friday, June 29, 2029

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

Recommended Motion:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) approve the 2028-2029 school calendar.

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

One *Learning* Community



To: The Board of Education
From: Deb Whitten, Superintendent of Schools
Date: May 25, 2026
RE: 2026-2027 Board of Education Meeting Schedule

The 2026-2027 General Meetings of the Board will be held in-person at the School Board Office, 556 Boleskine Road, commencing at 6:30 p.m. on the following dates:

2026-2027 Meetings of the Board

Meeting of the Board/Committees	Meeting Date
Partners of SD61	Monday, Sept.14, 2026
General Meeting of the Board	Monday, Sept.28, 2026
Partners of SD61	Monday, Oct.5, 2026
General Meeting of the Board	Tuesday , Oct.13, 2026
Inaugural Meeting of the Board	Monday, Nov.9, 2026
General Meeting of the Board	Monday, Nov.23, 2026
Joint Education / Operations Committee Meeting	Monday, Dec.7, 2026
General Meeting of the Board	Monday, Dec.14, 2026
Education Policy and Directions Committee Meeting	Monday, Jan.11, 2027
Operations Policy and Planning Committee Meeting	Monday, Jan.18, 2027
General Meeting of the Board	Monday, Jan.25, 2027

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

Meeting of the Board/Committees	Meeting Date
Partners of SD61	Monday, Feb.1, 2027
Operations Policy and Planning Committee Meeting	Monday, Feb.8, 2027
General Meeting of the Board	Monday, Feb.22, 2027
Joint Education / Operations Committee Meeting	Monday, Mar.1, 2027
General Meeting of the Board	Monday, March 8, 2027
Education Policy and Directions Committee Meeting	Monday, Apr.12, 2027
Operations Policy and Planning Committee Meeting	Monday, Apr.19, 2027
General Meeting of the Board	Monday, Apr.26, 2027
Education Policy and Directions Committee Meeting	Monday, May 3, 2027
Operations Policy and Planning Committee Meeting	Monday, May 10, 2027
General Meeting of the Board	Monday, May 31, 2027
Joint Education / Operations Committee Meeting	Monday, June 7, 2027
General Meeting of the Board	Monday, June 14, 2027

Recommended Motion:

That the Official Trustee of the Board of Education of School District No. 61 (Greater Victoria) approve the 2026-2027 Board of Education meeting schedule.

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

TO: The Board of Education
FROM: Katrina Stride, Secretary-Treasurer
DATE: May 25, 2026
RE: **Spectrum - Artificial Turf Field Update**

District of Saanich Contribution Agreement

On April 16, 2024, the District of Saanich Council approved a one-time grant of \$300,000 to support the Spectrum Community School artificial turf field project. This funding was contingent on an agreement between the District of Saanich and the School District, to be reported back to Council.

The School District subsequently provided a draft agreement that addresses key environmental and site considerations, including:

- The proposed turf infill product does not contain 6PPD chemicals
- The stormwater management system complies with the District of Saanich's engineering specifications
- Three trees will be planted on the berm at the site

On May 4, 2026, the District of Saanich Council reviewed a staff report that included the draft agreement, along with a letter of support submitted on behalf of Spectrum Community School and School District. Council approved the release of the \$300,000 contribution upon execution of the agreement.

Recommended Motion

The following motion is recommended:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) approve the agreement with the District of Saanich for a one-time contribution of \$300,000 to support the construction of an artificial turf field at Spectrum Community School for execution by the Secretary-Treasurer.

Supporting Documents

Draft District of Saanich Contribution Agreement – Spectrum Artificial Turf Field

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

CONTRIBUTION AGREEMENT
(Spectrum Artificial Turf Field)

This AGREEMENT dated for reference this ____ day of April 2026

BETWEEN:

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

556 Boleskine Road,
Victoria, BC V8Z 1E8

(the “**Board**”)

AND:

THE CORPORATION OF THE DISTRICT OF SAANICH

770 Vernon Avenue Victoria
BC V8X 2W7

(the “**District**”)

WHEREAS:

- A. On April 16, 2024, Council for the District endorsed a one time grant for the construction of an artificial turf field on those lands owned by the Board commonly known as “Spectrum Community School” located at 957 Burnside Road West and legally described as Parcel Identifier: 001-796-011, Lot 1 of Sections 21, 78 and 79, Victoria District, Plan 27345 Except Part in Plans 3836RW, VIP84947 and EPP64076.
- B. As a condition of the Grant (as defined below), Council for the District requires an agreement be reached, and that agreement be reported back to Council.
- C. The Board and the District wish to enter into this Agreement to satisfy the condition of the Grant (as defined below).

NOW THEREFORE, in consideration of the covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Board and the District, the Board and the District agree as follows:

1. DEFINITIONS

In this Agreement:

- (a) “**Artificial Turf Field**” means the artificial turf field to be constructed and installed by the Board on the School Grounds;

- (b) **“Capital Costs”** means the capital costs of the Artificial Turf Field. Capital costs include costs of materials, labour, land, servicing and soft costs for the construction and installation of the Artificial Turf Field on the School Grounds and to bring the Artificial Turf Field into compliance with all applicable codes and legislation, including environmental legislation. For greater certainty, Capital Costs do not include Ineligible Costs.
- (c) **“Director”** means Saanich’s Director of Parks, Recreation and Community Services, or his or her duly authorized designate.
- (d) **“Grant”** means the funds contributed by the District for the Artificial Turf Field and paid to the Board pursuant to section 2.1 of this Agreement.
- (e) **“Ineligible Costs”** means operating expenses of the Board, preparation of business plans and operational budgets, costs and fees associated with the District of Saanich permits and regulations that are unrelated to the Artificial Turf Field, and any pre-development costs incurred prior to the date of this Agreement including but not limited to feasibility studies, surveys, and preliminary designs.
- (f) **“Project Plan”** means the plan contemplated under section 2.3(b) of this Agreement.
- (g) **“School Grounds”** means the lands and improvements commonly known as “Spectrum Community School” located at 957 Burnside Road West and legally described as Parcel Identifier: 001-796-011, Lot 1 of Sections 21, 78 and 79, Victoria District, Plan 27345 Except Part in Plans 3836RW, VIP84947 and EPP64076.

2. GRANT

2.1. Grant Amount

Upon completion of the conditions set out in section 2.3 of this Agreement, the District will promptly pay to the Board a one-time lump sum of three hundred thousand (\$300,000.00) dollars.

2.2. Use of Grant

Upon receipt by the Board, the Board will apply the Grant solely towards the Capital Costs incurred by the Board.

2.3. Payment Schedule

The Board is eligible to receive the Grant on completion of all of the following conditions:

- a) the mutual execution of this Agreement by the District and the Board; and
- b) the Board delivering to the District for its approval, which approval shall not be unreasonably withheld, delayed or conditioned, with a plan to address environmental concerns relating to the Artificial Turf Field, which plan will include the following information:
 - a. Product information regarding the Artificial Turf Field, including information on the environmental and health impacts of the materials used for the Artificial Turf Field to the extent that such information is available to the Board; and
 - b. Information on the Board's proposed stormwater management plans for the Artificial Turf Field, and the Board's proposed incorporation of green infrastructure (i.e. bioswale), if any, and, to identify opportunities for tree planting on the School Grounds.

3. **BOARD COVENANTS**

3.1. Adherence to Project Plans

The Board agrees to comply with the Project Plan, as amended from time to time, in connection with the construction of the Artificial Turf Field on the School Grounds. Any material changes to the Project Plan must be approved in writing by the Director, which approval shall not be unreasonably withheld, delayed or conditioned.

4. **REPORTING REQUIREMENTS**

Following the execution of this Agreement, upon written request from the Director (which written request shall be limited to at most once a quarter), the Board shall provide the District with, within a reasonable period of time, any information relating to the Artificial Turf Field that is relevant to the Project Plan that the Director may reasonably require to ensure that the Board is not in breach of any provisions in this Agreement. For greater certainty, the Board will be deemed to have satisfied the reporting requirement under this Article 4 if the District requests information from the Board that is not within the custody, control, or reasonable access of the Board and the Board does not deliver such information for such reasons.

5. **TERMINATION AND REPAYMENT**

This Agreement shall terminate, and the Board shall promptly repay the entire amount of the Grant received under this Agreement in any of the following situations:

- a) the Board elects not to go forward with the construction of the Artificial Turf Field on the School Grounds;

- b) the Board does not commence construction of the Artificial Turf Field on the School Grounds within three (3) years of receiving the Grant from the District;
- c) the Board fails to comply with the Project Plan, as amended from time to time, in connection with the construction of the Artificial Turf Field on the School Grounds as required under section 3.1 of this Agreement after receiving notice of such failure and failing to rectify such failure within thirty (30) days of receipt of notice from the District (or such longer time period as may reasonably be required to rectify such failure);
- d) the Board fails to meet its reporting requirements under Article 4 of this Agreement after receiving notice of such failure and failing to rectify such failure within thirty (30) days of receipt of notice from the District (or such longer time period as may reasonably be required to rectify such failure); or
- e) the Board uses all or a portion of the Grant for purposes other than the Capital Costs, unless otherwise permitted in writing by the District.

6. INDEMNITY

6.1. Board Release

The Board assumes all risks, known and unknown, in relation to the construction and installation of the Artificial Turf Field, and hereby agrees to release and forever discharge the District, its elected and appointed officials, employees, contractors and agents (collectively the “**District Parties**”) from and against any and all claims, causes of action, suits, damages, losses, costs and expenses, which the Board may now or at any time suffer or incur with respect to or arising out of this Agreement or the construction or installation of the Artificial Turf Field by the Board, except to the extent to which such claims, causes of action, suits, damages, losses, costs and expenses are caused by the negligence, willful misconduct or breach of this Agreement by the District.

6.2. Board Indemnification

The Board agrees to indemnify and save harmless the District and the District Parties from and against any and all claims, causes of action, suits, damages, losses costs and expenses which the District Parties may suffer or incur as a result of or arising out of the construction or installation of the Artificial Turf Field by the Board or arising out of the failure of the Board to comply with the terms and conditions of this Agreement, except to the extent to which such claims, causes of action, suits, damages, losses, costs and expenses are caused by the negligence, willful misconduct or breach of this Agreement by the District.

7. COMMUNICATION PROTOCOL

7.1. Acknowledgment

- a) The Board agrees that District’s role as a financial contributor to the Artificial Turf Field shall be recognized in all publications and documents related to the Artificial Turf Field that are published or issued by the Board.

- b) The Board agrees to recognize the District's role as a financial contributor to the Artificial Turf Field at any public events related to the fundraising, development and completion of the Artificial Turf Field.

7.2 Opening Ceremonies

The Board shall endeavor to provide the District with at least four (4) weeks' prior notice of any opening ceremony for the Artificial Turf Field. The District acknowledges that the estimated date for the opening ceremony for the Artificial Turf Field is September 2026, which date is subject to change. For greater certainty, and notwithstanding anything to the contrary in this Agreement, the Board and the District acknowledge and agree that the indemnification in Section 6.2 of this Agreement shall not apply to a breach of this Section 7.2 if the Board does not provide the District with at least four (4) weeks' prior notice of any opening ceremony for the Artificial Turf Field.

8. NOTICE

- 8.1. Any notice, information or other document required to be given under this agreement shall be sent by regular mail, personal service, facsimile or registered mail to the following address for each party:

- (a) As to the District:

The Corporation of the District of Saanich
1040 McKenzie Ave, Victoria, BC. V8P 2L4
Attn: Parks

Phone: 250-475-5522

Email: parcs@saanich.ca

- (b) As to the Board:

The Board of Education of School District No. 61 (Greater Victoria)
556 Boleskine Road, Victoria, BC V8Z 1E8

Attn: Secretary-Treasurer

Phone: 250-475-4108

Email: kstride@sd61.bc.ca

- 8.2. Each Notice shall be deemed to have been given or made at the following times:

- (a) If delivered to the address (including by commercial courier), on the day the Notice is delivered;
- (b) If sent by registered mail, seven (7) days following the date of such mailing by sender;

(c) If sent by electronic mail, on the date the email is sent by the sender.

8.3. Each party shall provide Notice to the other party of any change of address, or email address of such party within a reasonable time of such change.

9. ASSIGNMENT

The Board may not assign all or any part of this Agreement without the District's consent.

10. NO DEEMED WAIVER

The failure of either of the parties to insist on performance of any covenant or condition contained in this Agreement, or to exercise any right or option hereunder, shall not be construed or operate as a waiver or relinquishment for the future of any such covenant, condition, right or option and no waiver shall be inferred from or implied by anything done or omitted by any of the parties hereto, save only as an express waiver in writing.

11. GENERAL PROVISIONS

11.1. Interpretation

Where the context requires, the singular includes the plural and vice versa, and the masculine, feminine and neuter include each other.

11.2. Amendments

Amendments to this Agreement may be made from time to time in writing and with the agreement of all parties.

11.3. Relationship of Parties

The parties agree that nothing in this Agreement shall be interpreted as creating nor shall create an agency relationship, joint venture, partnership or employment relationship between the District and the Board, its employees, agents or contractors. For greater certainty, neither party is in no way liable for any activity carried out by the other party.

11.4. Severance

If any provision of this Agreement is held to be invalid or unenforceable, the remainder of this Agreement or its application will not be affected.

11.5. Entire agreement

This Agreement contains all the representations, warranties, covenants, agreements, conditions and understandings between the Board and the District concerning the subject matter of this Agreement.

11.6. Binding Agreement

This Agreement binds and benefits the parties and their respective successors and permitted assigns.

11.7. Authorized Signatory

Each person signing this Agreement represents and warrants that he or she is duly authorized and has legal capacity to execute and deliver this Agreement.

11.8. Laws of British Columbia

This Agreement will be interpreted under and is governed by the Laws of the Province of British Columbia.

11.9. Counterparts

This Agreement may be signed in separate counterparts, including by facsimile or portable document format (PDF) and the signing or execution by way of facsimile, PDF, or counterpart will have the same effect as the signing or execution of the original.

IN WITNESS WHEREOF the parties hereto have signed this Agreement as of the day, month and year first above written:

Signed on behalf of **THE CORPORATION OF THE DISTRICT OF SAANICH** by its authorized signatories:

Per:

Print Name: Angila Bains

Position: Director of Legislative and Protective Services, Corporate Officer

Signed on behalf of **THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)** by its authorized signatories:

Per:

Print Name: Katrina Stride

Position: Secretary-Treasurer

Office of the Secretary-Treasurer

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

Katrina Stride – Secretary-Treasurer

TO: The Board of Education
FROM: Katrina Stride, Secretary-Treasurer
DATE: May 25, 2026
RE: **Appointment of Chief Election Officer**

General Local Election

In British Columbia, general local elections, which include the election of school trustees, are held every four years on the third Saturday in October. This year's election will be held on Saturday, October 17, 2026.

Pursuant to Section 58(1) and (2) of the *Local Government Act*, the Board of Education must appoint a Chief Election Officer to conduct the school trustee election. Once appointed, the Chief Election Officer is given the power to appoint other election officials as required for the administration and conduct of the election.

Recommended Motions

The following motion is recommended:

That the Official Trustee of The Board of Education of School District No. 61 (Greater Victoria) appoint Ann Doll as Chief Election Officer to administer and conduct the school trustee election on October 17, 2026.
--

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

SECTION 72 REPORT

Present:

Official Trustee Sherri Bell

Administration:

Deb Whitten, Superintendent, Katrina Stride, Secretary-Treasurer

The Board of Education discussed the following matters:

- Administration
- Facilities

General decisions made by the Board:

- Facilities

SECTION 72 REPORT

Present:

Official Trustee Sherri Bell

Administration:

Deb Whitten, Superintendent, Katrina Stride, Secretary-Treasurer

The Board of Education discussed the following matters:

- Facilities

General decisions made by the Board:

- Facilities

SECTION 72 REPORT

Present:

Official Trustee Sherri Bell

Administration:

Deb Whitten, Superintendent, Katrina Stride, Secretary-Treasurer

The Board of Education discussed the following matters:

- Personnel

General decisions made by the Board:

- Personnel