



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

Schedules as required by

The Financial Information Act

For the period July 01, 2022 to June 30, 2023

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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Ministry of Education

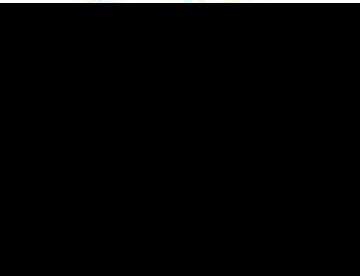
SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 61	NAME OF SCHOOL DISTRICT Greater Victoria	YEAR 2022-2023
OFFICE LOCATION(S) 556 Boleskine Road		TELEPHONE NUMBER 250-475-3212
MAILING ADDRESS 556 Boleskine Road		
CITY Victoria	PROVINCE BC	POSTAL CODE V8Z 1E8
NAME OF SUPERINTENDENT Deb Whitten		TELEPHONE NUMBER 250-475-4162
NAME OF SECRETARY TREASURER Katrina Stride		TELEPHONE NUMBER 250-475-4108

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2023 for School District No. 61 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED Sep 25/23
	DATE SIGNED Sep 25/23
	DATE SIGNED Sep 25/23

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
FISCAL YEAR ENDED JUNE 30, 2023**

MANAGEMENT REPORT

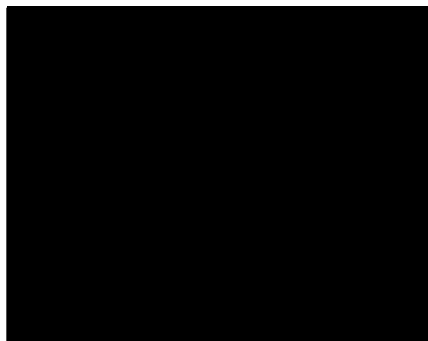
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian Generally Accepted Accounting Principles for not-for-profit organizations, and the integrity and objectivity of these statements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

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

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

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

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



Secretary-Treasurer
September 25, 2023

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

Audited Financial Statements of

School District No. 61 (Greater Victoria)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 61 (Greater Victoria)

June 30, 2023

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School District No. 61 (Greater Victoria)

MANAGEMENT REPORT

Version: 7896-7150-5168

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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




Signature of the Chairperson of the Board of Education

Sep 25/23
Date Signed



Signature of the Superintendent

Sep 25/23
Date Signed



Signature of the Secretary Treasurer

Sep 25/23
Date Signed



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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the statement of financial position as at June 30, 2023
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.



Emphasis of Matter – Comparative Information

We draw attention to Note 25 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 25 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

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

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

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

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

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

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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

Chartered Professional Accountants

Victoria, Canada
September 25, 2023


School District No. 61 (Greater Victoria)

Statement of Financial Position
As at June 30, 2023


	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	63,601,347	66,075,808
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,401,188	1,240,454
Due from First Nations	129,974	-
Other (Note 3)	3,406,905	3,322,280
Portfolio Investments (Note 4)	499,772	499,715
Total Financial Assets	69,039,186	71,138,257
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	36,721,598	34,580,499
Unearned Revenue (Note 7)	12,790,769	11,497,069
Deferred Revenue (Note 8)	6,754,367	7,532,465
Deferred Capital Revenue (Note 9)	278,523,632	246,275,116
Employee Future Benefits (Note 10)	3,175,784	3,073,254
Asset Retirement Obligation (Note 18)	22,081,468	22,081,468
Total Liabilities	360,047,618	325,039,871
Net Debt	(291,008,432)	(253,901,614)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	323,971,642	287,361,945
Prepaid Expenses	958,351	875,252
Total Non-Financial Assets	324,929,993	288,237,197
Accumulated Surplus (Deficit) (Note 21)	33,921,561	34,335,583
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	33,921,561	34,335,583
Accumulated Remeasurement Gains (Losses)	-	-
	33,921,561	34,335,583

Unrecognized Assets (Note 11)
Contractual Obligations (Note 15)
Contractual Rights (Note 16)
Contingent Assets (Note 19)
Contingent Liabilities (Note 19)


Approved by the Board


Signature of the Chairperson of the Board of Education

Sep 25/23
Date Signed


Signature of the Superintendent

Sep 25/23
Date Signed


Signature of the Secretary Treasurer

Sep 25/23
Date Signed

School District No. 61 (Greater Victoria)

Statement 2

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 17) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	225,468,923	242,661,392	227,053,205
Other	287,750	281,178	349,275
Tuition	15,107,619	14,648,427	15,070,357
Other Revenue	13,364,461	10,952,987	7,229,986
Rentals and Leases	2,696,572	2,744,288	2,519,825
Investment Income	442,760	2,097,631	557,202
Amortization of Deferred Capital Revenue	8,021,537	8,013,303	7,858,370
Construction License			4,300,000
Total Revenue	<u>265,389,622</u>	<u>281,399,206</u>	<u>264,938,220</u>
Expenses			
Instruction	218,657,177	230,618,373	218,385,765
District Administration	6,617,225	7,397,587	7,074,628
Operations and Maintenance	39,258,707	42,093,153	41,870,810
Transportation and Housing	1,216,025	1,704,115	1,088,502
Total Expense	<u>265,749,134</u>	<u>281,813,228</u>	<u>268,419,705</u>
Surplus (Deficit) for the year	<u>(359,512)</u>	<u>(414,022)</u>	<u>(3,481,485)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		34,335,583	37,817,068
Accumulated Surplus (Deficit) from Operations, end of year		<u>33,921,561</u>	<u>34,335,583</u>

School District No. 61 (Greater Victoria)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 17) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Surplus (Deficit) for the year	<u>(359,512)</u>	<u>(414,022)</u>	<u>(3,481,485)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(37,199,976)	(48,460,550)	(33,913,379)
Amortization of Tangible Capital Assets	11,389,429	11,850,853	11,773,432
Total Effect of change in Tangible Capital Assets	<u>(25,810,547)</u>	<u>(36,609,697)</u>	<u>(22,139,947)</u>
Use of Prepaid Expenses	-	(83,099)	82,024
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(83,099)</u>	<u>82,024</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(26,170,059)</u>	<u>(37,106,818)</u>	<u>(25,539,408)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(37,106,818)</u>	<u>(25,539,408)</u>
Net Debt, beginning of year		<u>(253,901,614)</u>	<u>(228,362,206)</u>
Net Debt, end of year		<u>(291,008,432)</u>	<u>(253,901,614)</u>

School District No. 61 (Greater Victoria)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 25)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(414,022)	(3,481,485)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(375,333)	4,480,426
Prepaid Expenses	(83,099)	82,024
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(1,223,952)	123,689
Unearned Revenue	1,293,700	(458,244)
Deferred Revenue	(778,098)	991,838
Employee Future Benefits	102,530	76,761
Other Liabilities	3,365,051	964,092
Amortization of Tangible Capital Assets	11,850,853	11,773,432
Amortization of Deferred Capital Revenue	(8,013,303)	(7,858,370)
Total Operating Transactions	<u>5,724,327</u>	<u>6,694,163</u>
Capital Transactions		
Tangible Capital Assets Purchased	(4,664,670)	(3,677,800)
Tangible Capital Assets -WIP Purchased	(43,795,880)	(30,235,579)
Bylaw Expenditures	(3,024,892)	(2,403,438)
Total Capital Transactions	<u>(51,485,442)</u>	<u>(36,316,817)</u>
Financing Transactions		
Capital Revenue Received	43,286,711	32,963,297
Total Financing Transactions	<u>43,286,711</u>	<u>32,963,297</u>
Investing Transactions		
Investments in Portfolio Investments	(57)	(57)
Total Investing Transactions	<u>(57)</u>	<u>(57)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,474,461)	3,340,586
Cash and Cash Equivalents, beginning of year	<u>66,075,808</u>	<u>62,735,222</u>
Cash and Cash Equivalents, end of year	<u>63,601,347</u>	<u>66,075,808</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>63,601,347</u>	<u>66,075,808</u>
	<u>63,601,347</u>	<u>66,075,808</u>

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

1. Authority and Purpose

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

2. Summary of Significant Accounting Policies

(a) Basis of Accounting

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

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

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

(b) Cash and Cash Equivalents

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

(c) Accounts Receivable

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

(d) Portfolio Investments

The School District has investments in bonds that have a maturity of greater than 3 months at the time of acquisition. GICs, term deposits, bonds and other investments not quoted in an active market are reported at cost or amortized cost.

Detailed information regarding portfolio investments is disclosed in Note 4.

(e) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the services or products are delivered.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (Continued)

(f) Deferred Revenue and Deferred Capital Revenue

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

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

(g) Employee Future Benefits

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

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

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

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

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

(h) Asset Retirement Obligations

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

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

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (Continued)

(i) Liability for Contaminated Sites

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

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

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

(j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction, as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work in Progress is recorded as an acquisition to the applicable asset class at substantial completion. Work in Progress is not amortized until the asset is utilized.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. One-half of the amortization is recorded in the year of acquisition. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

Buildings	40 years
Site Improvements	10 years
Furniture and Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (Continued)

(k) Capital Leases

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

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

(l) Prepaid Expenses

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

(m) Funds and Reserves

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

(n) Revenue Recognition

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

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

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

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

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (Continued)

(n) Revenue Recognition (continued)

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

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

(o) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest paid on capital lease obligations.

Allocation of Costs

- Operating expenses are reported by function, program and object. Whenever possible, expenses are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and Indigenous education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical and principal and vice-principal salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits are allocated on a pro rata basis of overall salary expenses within each salary category.
- Supplies and services are allocated based on actual program identification.

(p) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, investments, accounts payable and accrued liabilities. The School District does not have any derivative financial instruments.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. The School District has not invested in any equity instruments that are quoted in an active market and has not designated any financial instruments to be recorded at fair value. The School District has no instruments in the fair value category.

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (Continued)

(p) Financial Instruments (continued)

The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

(q) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization, asset retirement obligations and estimated employee future benefits. Actual results could differ from those estimates.

(r) Future Changes in Accounting Policies

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

3. Accounts Receivable – Other Receivables

	June 30, 2023	June 30, 2022
Due from Agencies and Associations	\$ 662,827	\$ 276,059
Due from Government of Canada	234,133	337,411
Other Receivables	2,509,945	2,708,810
	<u>\$ 3,406,905</u>	<u>\$ 3,322,280</u>

4. Portfolio Investments

Portfolio investments is comprised of a 7.6% Province of Ontario Bond maturing June 2, 2027. The market value of the investments as of June 30, 2023 was \$0.56 million (2022: \$0.59 million).

5. Bank Indebtedness

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

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

6. Accounts Payable and Accrued Liabilities – Other

	June 30, 2023	June 30, 2022
Trade Payables	\$ 4,842,197	\$ 6,066,150
Salaries and Benefits Payable	18,159,255	15,780,759
Accrued Vacation Pay	1,338,704	1,882,577
Holdback Payables	4,183,211	2,586,762
International Student Program Fee Payable	7,421,995	7,262,919
Other	776,236	1,001,332
	<u>\$ 36,721,598</u>	<u>\$ 34,580,499</u>

International Student Program Fees Payable in the amount of \$7,421,995 (2022: \$7,262,919) is comprised of 2022/23 refunds \$144,102 (2022: \$286,835), homestay fees of \$5,965,546 (2022: \$5,802,363) and medical fees of \$1,312,347 (2022: \$1,173,721). These amounts are collected and paid by the School District on behalf of the International Student Program. The same amount included in cash and cash equivalents is restricted and not available for general use.

7. Unearned Revenue

	June 30, 2023	June 30, 2022
Unearned Revenue, Beginning of Year	\$ 11,497,069	\$ 11,955,313
Changes for the Year:		
Increase:		
Tuition fees	16,080,826	14,458,006
Rentals and Leases	2,811,923	2,519,825
Other	988,335	1,248,832
	<u>19,881,084</u>	<u>18,226,663</u>
Decrease:		
Tuition fees	14,648,427	15,070,357
Rentals and Leases	2,744,288	2,519,825
Other	1,194,669	1,094,725
	<u>18,587,384</u>	<u>18,684,907</u>
Net Changes for the Year	1,293,700	(458,244)
Unearned Revenue, End of Year	<u>\$ 12,790,769</u>	<u>\$ 11,497,069</u>

Unearned Revenue includes tuition collected from International students for school terms beginning after June 30, 2023.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

8. Deferred Revenue

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e. the stipulations associated with those grants and contributions have not yet been fulfilled.

	June 30, 2023	June 30, 2022
Deferred Revenue, Beginning of Year	\$ 7,532,465	\$ 6,540,627
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	31,506,515	29,296,235
Other	6,811,189	5,443,756
Investment Income	281,708	92,850
	<u>38,599,412</u>	<u>34,832,841</u>
Decrease:		
Allocation to Revenue	38,511,927	32,595,202
Recovered	865,583	1,245,801
	<u>39,377,510</u>	<u>33,841,003</u>
Net Changes for the Year	(778,098)	991,838
Deferred Revenue, End of Year	\$ 6,754,367	\$ 7,532,465

9. Deferred Capital Revenue

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

Deferred Capital Revenue:

	June 30, 2023	June 30, 2022
Deferred Capital Revenue, Beginning of Year	\$ 185,862,748	\$ 188,451,831
Changes for the Year:		
Increase:		
Transferred from Deferred Capital Revenue – Capital Additions	1,109,278	-
Transferred from Deferred Capital Revenue – Work in Progress	3,863,808	5,269,287
	<u>4,973,086</u>	<u>5,269,287</u>
Decrease:		
Amortization of Deferred Capital Revenue	8,013,303	7,858,370
	<u>8,013,303</u>	<u>7,858,370</u>
Net Changes for the Year	(3,040,217)	(2,589,083)
Deferred Capital Revenue, End of Year	\$ 182,822,531	\$ 185,862,748

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

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

	June 30, 2023	June 30, 2022
Work in Progress, Beginning of Year	\$ 52,263,703	\$ 27,422,963
Changes for the Year:		
Increase:		
Transferred from Unspent Deferred Capital Revenue	39,631,254	30,110,027
	<u>39,631,254</u>	<u>30,110,027</u>
Decrease:		
Transferred to Deferred Capital Revenue	3,863,808	5,269,287
	<u>3,863,808</u>	<u>5,269,287</u>
Net Changes for the Year	35,767,446	24,840,740
Work in Progress, End of Year	\$ 88,031,149	\$ 52,263,703

Unspent Deferred Capital Revenue:

	June 30, 2023	June 30, 2022
Unspent Deferred Capital Revenue, Beginning of Year	\$ 8,148,665	\$ 7,698,833
Changes for the Year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	42,609,347	32,822,733
Other	585,003	132,326
Investment Income	92,361	8,238
	<u>43,286,711</u>	<u>32,963,297</u>
Decrease:		
Transferred to Deferred Capital Revenue – Capital Additions	1,109,278	-
Transferred to Deferred Capital Revenue – Work in Progress	39,631,254	30,110,027
Bylaw and Other Provincial Capital Expenditures	3,024,892	2,359,133
Insurance Claim Expense	-	44,305
	<u>43,765,424</u>	<u>32,513,465</u>
Net Changes for the Year	(478,713)	449,832
Unspent Deferred Capital Revenue, End of Year	\$ 7,669,952	\$ 8,148,665
Total Deferred Capital Revenue, End of Year	\$ 278,523,632	\$ 246,275,116

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

10. Employee Future Benefits

The School District provides certain benefits upon retirement including vested sick leave, accumulating non-vested sick leave, lump sum retirement payments, vacation, overtime and death benefits for qualified employees pursuant to certain contracts and union agreements. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	June 30, 2023	June 30, 2022
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long-Term Salary Growth - April 1	2.50%+seniority	2.50%+seniority
Long-Term Salary Growth - March 31	2.50%+seniority	2.50%+seniority
Expected Average Remaining Service Lifetime - March 31	10.6	10.6

	June 30, 2023	June 30, 2022
Reconciliation of Accrued Benefit Obligation:		
Accrued Benefit Obligation - April 1	\$ 2,952,765	\$ 2,837,663
Service Cost	290,284	282,454
Interest Cost	99,240	74,420
Benefit Payments	(294,002)	(291,600)
Actuarial Loss	(123,228)	49,828
Accrued Benefit Obligation - March 31	\$ 2,925,059	\$ 2,952,765

Reconciliation of Funded Status at End of Fiscal Year:		
Accrued Benefit Obligation - March 31	\$ 2,925,059	\$ 2,952,765
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(2,925,059)	(2,952,765)
Employer Contributions After Measurement Date	27,293	25,892
Benefit Expense After Measurement Date	(101,536)	(97,381)
Unamortized Net Actuarial Loss	(176,482)	(49,000)
Accrued Benefit Liability - June 30	\$ (3,175,784)	\$ (3,073,254)

Reconciliation of Change in Accrued Benefit Liability:		
Accrued Benefit Liability - July 1	\$ 3,073,254	\$ 2,996,493
Net Expense for Fiscal Year	397,933	385,792
Employer Contributions	(295,403)	(309,031)
Accrued Benefit Liability - June 30	\$ 3,175,784	\$ 3,073,254

Components of Net Benefit Expense:		
Service Cost	\$ 279,932	\$ 284,412
Interest Cost	124,398	80,625
Amortization of Net Actuarial Loss	(6,397)	20,755
Net Benefit Expense	\$ 397,933	\$ 385,792

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2023

11. Tangible Capital Assets

June 30, 2023

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

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

June 30, 2022

Cost:	Balance at June 30, 2021 (Restated Note 25)	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2022
Sites	\$ 10,833,717	\$1,144,523	\$ -	\$ -	\$ 11,978,240
Site Improvements	1,700,000	-	-	-	1,700,000
Buildings	404,147,163	7,359	-	4,691,911	408,846,433
Buildings – WIP	27,378,456	29,571,340	-	(4,691,911)	52,257,885
Furniture & Equipment	13,133,013	1,041,650	(829,463)	612,059	13,957,259
Furniture & Equipment – WIP	44,507	605,176	-	(612,059)	37,624
Vehicles	1,157,916	15,476	-	-	1,173,392
Computer Software	111,437	-	(47,244)	-	64,193
Computer Hardware	10,064,738	1,468,792	(4,880,015)	59,063	6,712,578
Computer Hardware – WIP	-	59,063	-	(59,063)	-
Total	\$ 468,570,947	\$33,913,379	\$ (5,756,722)	\$ -	\$ 496,727,604

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

11. Tangible Capital Assets (Continued)

June 30, 2022 (Continued)

	Balance at June 30, 2021 (Restated – Note 25)	Additions	Disposals / Reclassification	Transfers (WIP)	Balance at June 30, 2022
Accumulated Amortization:					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	765,000	170,000	-	-	935,000
Buildings	191,013,696	8,437,058	-	-	199,450,754
Furniture & Equipment	4,747,096	1,354,513	(829,463)	-	5,272,146
Vehicles	426,449	116,566	-	-	543,015
Computer Software	87,456	17,563	(47,244)	-	57,775
Computer Hardware	6,309,252	1,677,732	(4,880,015)	-	3,106,969
Total	\$ 203,348,949	\$ 11,773,432	\$ (5,756,722)	\$ -	\$ 209,365,659

Net Book Value:

	Net Book Value June 30, 2023	Net Book Value June 30, 2022
Sites	\$ 11,978,240	\$ 11,978,240
Site Improvements	595,000	765,000
Buildings	203,673,651	209,395,679
Buildings – WIP	90,768,220	52,257,885
Furniture & Equipment	9,379,668	8,685,113
Furniture & Equipment – WIP	728,069	37,624
Vehicles	1,830,250	630,377
Computer Software	-	6,418
Computer Hardware	5,018,544	3,605,609
	\$ 323,971,642	\$ 287,361,945

Buildings – Work in Progress having a value of \$90,768,220 (2022: \$52,257,885) and Furniture & Equipment – Work in Progress having a value of \$728,069 (2022: \$37,624) have not been amortized. Amortization of these assets commence when the asset is put into service.

The School District manages and controls various works of art including painting and sculptures. These assets are not recorded as tangible capital assets and are not amortized as a reasonable amount cannot be determined.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

12. Employee Pension Plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. At December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020 indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$20,517,942 for employer contributions to these plans in the year ended June 30, 2023 (2022: \$19,447,660).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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

13. Interfund Transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023 were as follows:

- Transfer from the operating fund to the capital fund \$2,307,853 for tangible capital assets purchased and \$258,267 for tangible capital assets – work in progress.
- Transfer from the special purpose fund to the capital fund \$1,247,539 for tangible capital assets purchased.

14. Related Party Transactions

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, as well as key management personnel, if any, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

15. Contractual Obligations

The School District has entered into a number of multiple-year contracts for the delivery of services and operating leases. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2024	2025	2026	2027	2028	Thereafter
Youth and Family Counselling	\$1,644,485	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	788,166	788,166	788,166	788,166	-	-
Operating Lease	42,075	42,075	19,998	-	-	-
Occupational/Physical Therapy	600,738	-	-	-	-	-
Waste Management	156,874	19,609	-	-	-	-
Elevator Maintenance	70,742	70,742	-	-	-	-
Computer Technology	845,248	-	-	-	-	-
Vic High Construction Contracts	10,956,771	-	-	-	-	-
Cedar Hill Construction Contracts	17,561,180	17,561,180	3,824,900	-	-	-
Other Construction Contracts	3,124,554	-	-	-	-	-
Total	\$35,790,833	\$18,481,772	\$3,824,900	\$788,166	\$ -	\$ -

16. Contractual Rights

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

	2024	2025	2026	2027	2028	Thereafter
Property Leases	\$1,325,688	\$ 830,204	\$ 765,495	\$765,540	\$668,312	\$3,861,703
Local Education Agreement	697,962	697,962	697,962	-	-	-
Total	\$2,023,650	\$1,528,166	\$1,463,457	\$765,540	\$668,312	\$3,861,703

17. Budget Figures

Budget figures were approved by the Board through the adoption of an annual budget on April 4, 2022.

18. Asset Retirement Obligation

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. The timing of future settlement is unknown.

Asset Retirement Obligation, July 1, 2021 and 2022 (see Note 25)	\$22,081,468
Settlements during the year	-
Asset Retirement Obligation, closing balance June 30, 2023	<u>\$22,081,468</u>

School District No. 61 (Greater Victoria)

Notes to Financial Statements
Year Ended June 30, 2023

19. Contingent Liabilities and Assets

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position. A liability for these claims is recorded to the extent that the probability of a loss is likely and the amount of potential loss is estimable.

At June 30, 2023, unspent Classroom Enhancement Fund remedies totalled \$347,313 (2022: \$442,286). The School District was unable to reach an agreement with the local teachers' union regarding the treatment of the unspent remedies by June 30th. The Deferred Revenue balance is \$190,260 (2022: \$307,570).

Subsequent to year end, the School District received claims related to schedule delay, salary and material price increases for the Victoria High School Seismic Update and Addition Project. These matters may give rise to future liabilities. The estimated amount claimed is over \$1.7M. The outcome of these actions is not determinable as at June 30, 2023, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related claim can be reliably estimated or settled.

20. Expense by Object

	June 30, 2023	June 30, 2022
Salaries and Benefits	\$ 234,718,499	\$ 223,581,886
Services and Supplies	35,243,876	33,064,387
Interest	-	-
Amortization	11,850,853	11,773,432
	\$ 281,813,228	\$ 268,419,705

21. Internally Restricted Surplus – Operating Fund

	June 30, 2023	June 30, 2022
Restricted due to the Nature of Constraints on the Funds		
Holdback Grant	\$ 60,647	\$ 93,256
Early Learning Framework (ELF) Grant	8,689	5,847
ERASE Grant	6,572	7,582
Equity Scan Grant	1,120	1,792
Indigenous Education Harvest4Knowledge Grant	107	1,653
Indigenous Education LEA Capacity Building Grant	10,174	10,927
Indigenous Education Graduation and Scholarship Fund	15,209	4,195
Cooper Smith Music Library Collection	63,728	49,151
Speech Language Pathologists (SLP) Professional Development Fund	4,769	6,425
Psychologists Professional Development Fund	3,919	4,754
Principals and Vice Principals Professional Development Fund	53,185	58,310
Allied Specialists (ASA) Professional Development Fund	2,671	8,311
CUPE 947 Professional Development Fund	107,400	96,768
CUPE 947 Local Bargaining Funds	56,064	-
CUPE 382 Professional Development Fund	3,803	18
CUPE 382 Service Improvement Allocation	99,058	127,925
	497,115	476,914

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

21. Internally Restricted Surplus – Operating Fund (Continued)

	June 30, 2023	June 30, 2022
Restricted for Anticipated Unusual Expenses Identified by the Board		
Shared Minor Capital—New Classrooms due to Enrolment Growth	25,000	25,000
Reconciliation and Anti-Racism	44,366	41,000
School Police Liaison	-	5,000
Potential Arbitration Settlement	414,868	-
	484,234	71,000
Restricted for Operations Spanning Multiple School Years		
Schools Operating Surplus	997,230	1,347,625
Schools Special Project Carryforward	191,973	174,473
The Link Surplus	-	76,694
Healthy Schools Initiatives	10,969	11,039
Indigenous Education Initiatives	492,398	256,532
EA Bridging Program	37,000	-
Inclusion for Learning Strategy - Supplies	37,272	37,492
Incomplete School/Department Funded Facilities Projects	44,284	131,859
Sundance-Bank Start-Up Costs - Year 2	10,000	(19,499)
Shop Upgrades	58,220	124,629
Quadra Wall		50,000
Vic West Portable	5,000	374,113
Tillicum Portable	150,000	-
Childcare Capital Reserve	80,637	15,433
Technology Replacement Reserve - Network Infrastructure	10,762	15,498
2023-2024 BCSTA Fees Removed in 2023-2024 Budget	61,660	-
Elementary Strings FTE Added After 2023-2024 Budget	53,134	-
Exempt Compensation Funding Received in 2023-2024 Budget	37,000	-
Purchase Order Commitments	826,655	1,273,565
Future Years' Operations/Budget; 2023-2024	2,139,002	2,300,000
	5,243,196	6,169,453
Total Internally Restricted Operating Surplus	\$6,224,545	\$6,717,367
Unrestricted Operating Surplus - Contingency	617,113	1,501,254
Invested in Tangible Capital Assets	26,522,339	22,639,871
Local Capital Surplus	557,564	3,477,091
Total Accumulated Surplus	\$33,921,561	\$ 34,335,583

22. Economic Dependence

The operations of the School District are dependent on continued funding from the Ministry of Education and Child Care and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

23. Sale of 1765 Lansdowne Road and 2780 Richmond Road

On March 29, 2021, the School District entered into a Purchase and Sale Agreement (“the Agreement”) dated March 24, 2021, a First Addendum dated May 17, 2021, a Second Addendum dated May 2, 2022, a Third Addendum dated May 31, 2022 and a Fourth Addendum dated April 17, 2023 with Conseil Scolaire Francophone De La Colombie-Britannique to dispose of a portion of land situated at 1765 Lansdowne Road for \$15,232,000. The Agreement has a Final Conditions Removal Date of December 31, 2023 and the Closing Date shall occur on the first Business Day that occurs thirty (30) days after the Final Condition Removal Date.

On September 17, 2021, the School District entered into an Agreement of Purchase and Sale (“the Agreement”), a First Addendum dated December 14, 2021, a Second Addendum dated February 28, 2022, a Third Addendum dated March 16, 2022, a Fourth Addendum dated March 22, 2022, a Fifth Addendum dated April 5, 2022 and a Sixth Addendum dated June 30, 2022 with Victoria Hospice Society to dispose of a portion of land situation at 2780 Richmond Road for \$2,500,000. The closing date is one business day after the date on which the subdivision has been fully registered and title to the Property has been conveyed to the purchaser, free and clear of all encumbrances except the permitted encumbrances.

24. Subsequent Events

On July 18, 2023, the School District signed an Amendment to Agreement for Architectural Services to increase the overall construction budget of the Victoria High School – Seismic Upgrade, Additions & Renovations by \$20,000,000 on top of the previously amended construction budget of \$54,992,666.63. The impact has been reflected in Note 15.

25. Prior Period Adjustment – Change in Accounting Policy

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 18). This standard was adopted using the modified retroactive approach, which results in the restatement of the comparative information as at and for the year ended June 30, 2022.

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	Increase (Decrease)
Tangible Capital Assets – cost	\$22,058,068
Tangible Capital Assets – accumulated amortization	22,052,506
Asset Retirement Obligation	22,081,468
Accumulated Surplus, July 1, 2021	(22,075,906)
Amortization Expense	434
Annual surplus for the year ending June 30, 2022	(434)
Accumulated surplus, June 30, 2022	\$(22,076,340)

School District No. 61 (Greater Victoria)

Notes to Financial Statements

Year Ended June 30, 2023

26. Risk Management

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

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

a) Credit risk:

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

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

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

b) Market risk:

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

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

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

c) Liquidity risk

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

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

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

There has been no change to risk exposure from 2022 related to credit, market or liquidity risks.

School District No. 61 (Greater Victoria)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,218,621		26,116,962	34,335,583	59,892,974
Prior Period Adjustments					(22,075,906)
Accumulated Surplus (Deficit), beginning of year, as restated	8,218,621	-	26,116,962	34,335,583	37,817,068
Changes for the year					
Surplus (Deficit) for the year	1,189,157	1,247,539	(2,850,718)	(414,022)	(3,481,485)
Interfund Transfers					
Tangible Capital Assets Purchased	(2,307,853)	(1,247,539)	3,555,392	-	
Tangible Capital Assets - Work in Progress	(258,267)		258,267	-	
Net Changes for the year	(1,376,963)	-	962,941	(414,022)	(3,481,485)
Accumulated Surplus (Deficit), end of year - Statement 2	6,841,658	-	27,079,903	33,921,561	34,335,583

School District No. 61 (Greater Victoria)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 17) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	196,795,611	207,997,634	197,056,412
Other	287,750	281,178	349,275
Tuition	15,107,619	14,648,427	15,070,357
Other Revenue	2,064,461	3,328,344	2,296,648
Rentals and Leases	2,696,572	2,744,288	2,519,825
Investment Income	368,760	1,795,194	475,034
Total Revenue	<u>217,320,773</u>	<u>230,795,065</u>	<u>217,767,551</u>
Expenses			
Instruction	187,232,296	194,185,061	187,045,527
District Administration	6,617,225	7,397,587	7,074,628
Operations and Maintenance	24,555,227	26,319,145	26,897,755
Transportation and Housing	1,216,025	1,704,115	1,088,502
Total Expense	<u>219,620,773</u>	<u>229,605,908</u>	<u>222,106,412</u>
Operating Surplus (Deficit) for the year	<u>(2,300,000)</u>	<u>1,189,157</u>	<u>(4,338,861)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>2,300,000</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	-	(2,307,853)	(609,370)
Tangible Capital Assets - Work in Progress	-	(258,267)	(25,887)
Total Net Transfers	<u>-</u>	<u>(2,566,120)</u>	<u>(635,257)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(1,376,963)</u>	<u>(4,974,118)</u>
Operating Surplus (Deficit), beginning of year		8,218,621	13,192,739
Operating Surplus (Deficit), end of year		<u>6,841,658</u>	<u>8,218,621</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 21)		6,224,545	6,717,367
Unrestricted		617,113	1,501,254
Total Operating Surplus (Deficit), end of year		<u>6,841,658</u>	<u>8,218,621</u>

School District No. 61 (Greater Victoria)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	194,583,765	197,411,666	194,701,752
ISC/LEA Recovery	(989,902)	(697,962)	(832,036)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,896,617	2,896,617	2,896,617
Funding for Graduated Adults	68,850	46,528	49,673
Student Transportation Fund	20,027	20,027	20,027
Support Staff Benefits Grant	198,514	204,814	198,514
FSA Scorer Grant	17,740	19,240	17,740
Early Learning Framework (ELF) Implementation	-	2,907	4,125
Labour Settlement Funding	-	8,091,797	-
Premier's Award for Excellence	-	2,000	-
Total Provincial Grants - Ministry of Education and Child Care	196,795,611	207,997,634	197,056,412
Provincial Grants - Other	287,750	281,178	349,275
Tuition			
Continuing Education	-	3,550	3,625
International and Out of Province Students	15,104,719	14,637,737	15,057,307
Distributed Learning	2,900	7,140	9,425
Total Tuition	15,107,619	14,648,427	15,070,357
Other Revenues			
Other School District/Education Authorities	2,700	4,800	2,700
Funding from First Nations	989,902	697,962	829,034
Miscellaneous			
International Student Program Revenues	562,399	1,164,169	829,365
Elementary Strings Donations	-	213,260	-
ArtStarts Grant	17,600	17,600	17,600
Cafeteria Revenue	100,000	167,699	123,423
Miscellaneous	391,860	415,444	494,526
Crossing Guard Funding	-	257,152	-
GVTA 19/20 Remedy	-	390,258	-
Total Other Revenue	2,064,461	3,328,344	2,296,648
Rentals and Leases	2,696,572	2,744,288	2,519,825
Investment Income	368,760	1,795,194	475,034
Total Operating Revenue	217,320,773	230,795,065	217,767,551

School District No. 61 (Greater Victoria)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Salaries			
Teachers	96,707,978	98,805,851	94,940,648
Principals and Vice Principals	13,921,381	14,198,011	14,297,258
Educational Assistants	19,746,848	20,096,490	18,601,555
Support Staff	18,979,392	20,284,062	19,092,704
Other Professionals	4,830,042	5,417,569	5,093,299
Substitutes	8,675,067	11,481,082	11,140,179
Total Salaries	162,860,708	170,283,065	163,165,643
Employee Benefits	37,928,774	38,898,112	36,977,340
Total Salaries and Benefits	200,789,482	209,181,177	200,142,983
Services and Supplies			
Services	7,106,116	8,415,076	9,158,014
Student Transportation	901,500	929,735	877,741
Professional Development and Travel	881,322	910,932	682,992
Rentals and Leases	109,851	70,996	109,850
Dues and Fees	109,831	115,234	121,279
Insurance	427,403	482,392	474,094
Supplies	5,285,907	5,506,862	6,376,005
Utilities	4,009,361	3,993,504	4,163,454
Total Services and Supplies	18,831,291	20,424,731	21,963,429
Total Operating Expense	219,620,773	229,605,908	222,106,412

School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	74,525,279	4,916,438	2,221,096	213,092	198,972	9,002,720	91,077,597
1.03 Career Programs	750,195	146,027	354,514			26,248	1,276,984
1.07 Library Services	2,357,271			333,195		91,662	2,782,128
1.08 Counselling	2,702,164					109,269	2,811,433
1.10 Special Education	10,617,136	498,127	16,309,134	220,684		1,258,851	28,903,932
1.20 Early Learning and Child Care			35,157				35,157
1.30 English Language Learning	2,307,353	90,299		1,381		119,518	2,518,551
1.31 Indigenous Education	451,150	72,408	718,334	52,466	158,586	33,874	1,486,818
1.41 School Administration		8,162,096		4,241,164		25,178	12,428,438
1.61 Continuing Education	156,622	30,103		59,855		4,309	250,889
1.62 International and Out of Province Students	4,821,412		5,085	888,838	814,146	319,376	6,848,857
1.64 Other	5,141		15,003			250	20,394
Total Function 1	98,693,723	13,915,498	19,658,323	6,010,675	1,171,704	10,991,255	150,441,178
4 District Administration							
4.11 Educational Administration		177,164		265,353	758,458	20,444	1,221,419
4.40 School District Governance				12,307	428,493	3,497	444,297
4.41 Business Administration	58,093	105,349		1,355,114	1,700,638	37,680	3,256,874
Total Function 4	58,093	282,513	-	1,632,774	2,887,589	61,621	4,922,590
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	54,035		60,099	299,277	1,090,898	57,134	1,561,443
5.50 Maintenance Operations				10,913,518	146,556	361,307	11,421,381
5.52 Maintenance of Grounds				1,268,564			1,268,564
5.56 Utilities							-
Total Function 5	54,035	-	60,099	12,481,359	1,237,454	418,441	14,251,388
7 Transportation and Housing							
7.41 Transportation and Housing Administration				39,222	120,822		160,044
7.70 Student Transportation			378,068	120,032		9,765	507,865
Total Function 7	-	-	378,068	159,254	120,822	9,765	667,909
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	98,805,851	14,198,011	20,096,490	20,284,062	5,417,569	11,481,082	170,283,065

School District No. 61 (Greater Victoria)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 17)	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	91,077,597	21,565,467	112,643,064	2,919,593	115,562,657	111,492,010	111,929,976
1.03 Career Programs	1,276,984	304,508	1,581,492	753,241	2,334,733	2,248,163	2,547,397
1.07 Library Services	2,782,128	655,095	3,437,223	106,511	3,543,734	3,265,443	3,464,863
1.08 Counselling	2,811,433	671,020	3,482,453	1,395	3,483,848	3,633,140	3,360,523
1.10 Special Education	28,903,932	6,921,269	35,825,201	876,337	36,701,538	35,319,745	34,160,348
1.20 Early Learning and Child Care	35,157	8,096	43,253	417	43,670	-	-
1.30 English Language Learning	2,518,551	592,672	3,111,223	35,565	3,146,788	2,944,444	2,781,166
1.31 Indigenous Education	1,486,818	320,300	1,807,118	785,143	2,592,261	2,746,652	2,587,710
1.41 School Administration	12,428,438	2,713,744	15,142,182	108,682	15,250,864	14,755,054	14,820,446
1.61 Continuing Education	250,889	58,978	309,867	1,478	311,345	266,801	344,965
1.62 International and Out of Province Students	6,848,857	1,595,715	8,444,572	2,666,488	11,111,060	10,448,094	10,918,122
1.64 Other	20,394	5,115	25,509	77,054	102,563	112,750	130,011
Total Function 1	150,441,178	35,411,979	185,853,157	8,331,904	194,185,061	187,232,296	187,045,527
4 District Administration							
4.11 Educational Administration	1,221,419	243,540	1,464,959	128,847	1,593,806	1,528,225	2,030,020
4.40 School District Governance	444,297	55,057	499,354	631,294	1,130,648	919,373	514,444
4.41 Business Administration	3,256,874	705,224	3,962,098	711,035	4,673,133	4,169,627	4,530,164
Total Function 4	4,922,590	1,003,821	5,926,411	1,471,176	7,397,587	6,617,225	7,074,628
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,561,443	303,405	1,864,848	722,813	2,587,661	2,324,344	2,552,820
5.50 Maintenance Operations	11,421,381	1,860,071	13,281,452	3,462,203	16,743,655	15,616,871	17,407,833
5.52 Maintenance of Grounds	1,268,564	175,413	1,443,977	638,913	2,082,890	1,638,978	1,877,747
5.56 Utilities	-	-	-	4,904,939	4,904,939	4,975,034	5,059,355
Total Function 5	14,251,388	2,338,889	16,590,277	9,728,868	26,319,145	24,555,227	26,897,755
7 Transportation and Housing							
7.41 Transportation and Housing Administration	160,044	33,155	193,199	4,994	198,193	170,150	169,932
7.70 Student Transportation	507,865	110,268	618,133	887,789	1,505,922	1,045,875	918,570
Total Function 7	667,909	143,423	811,332	892,783	1,704,115	1,216,025	1,088,502
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	170,283,065	38,898,112	209,181,177	20,424,731	229,605,908	219,620,773	222,106,412

School District No. 61 (Greater Victoria)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 17) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	26,173,312	31,638,866	27,593,355
Other Revenue	6,000,000	6,624,643	4,933,338
Investment Income	65,620	248,419	68,509
Total Revenue	<u>32,238,932</u>	<u>38,511,928</u>	<u>32,595,202</u>
Expenses			
Instruction	31,424,881	36,433,312	31,340,238
Operations and Maintenance	814,051	831,077	796,185
Total Expense	<u>32,238,932</u>	<u>37,264,389</u>	<u>32,136,423</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>1,247,539</u>	<u>458,779</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	-	(1,247,539)	(458,779)
Total Net Transfers	<u>-</u>	<u>(1,247,539)</u>	<u>(458,779)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	709,510	68,215	4,198,380	13,961	38,267	17,873	358,325
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	810,431	687,085		131,824		192,000	68,600	520,497	4,073,107
Other			23,890		6,787,299				
Investment Income	20,646		56,323		182,730				
	831,077	687,085	80,213	131,824	6,970,029	192,000	68,600	520,497	4,073,107
Less: Allocated to Revenue	831,077	687,085	41,482	126,990	6,807,373	201,363	29,492	534,109	4,139,371
Recovered				66,169					
Deferred Revenue, end of year	-	-	748,241	6,880	4,361,036	4,598	77,375	4,261	292,061
Revenues									
Provincial Grants - Ministry of Education and Child Care	810,431	687,085		126,990		201,363	29,492	534,109	4,139,371
Other Revenue					6,624,643				
Investment Income	20,646		41,482		182,730				
	831,077	687,085	41,482	126,990	6,807,373	201,363	29,492	534,109	4,139,371
Expenses									
Salaries									
Teachers					3,770			72,014	951,753
Principals and Vice Principals				5,180				60,199	295,254
Educational Assistants		558,810		98,526	8,082	139,896			297,439
Support Staff								6,852	120,184
Substitutes		21,807		492	94,621	2,252	9,080	109,917	62,994
	-	580,617	-	104,198	106,473	142,148	9,080	248,982	1,727,624
Employee Benefits		106,468		19,672	22,283	36,512	1,613	51,727	395,723
Services and Supplies	831,077		41,482	3,120	6,464,346	22,703	18,799	233,183	2,016,024
	831,077	687,085	41,482	126,990	6,593,102	201,363	29,492	533,892	4,139,371
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	214,271	-	-	217	-
Interfund Transfers									
Tangible Capital Assets Purchased					(214,271)			(217)	-
	-	-	-	-	(214,271)	-	-	(217)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	465,436	307,570	27,187	30,620	2,200	1,055,502	50,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	728,731	18,788,851	1,893,542	69,571	48,000	11,250		82,000	1,953,010
Other									
Investment Income									
	728,731	18,788,851	1,893,542	69,571	48,000	11,250	-	82,000	1,953,010
Less: Allocated to Revenue	728,731	18,456,032	1,703,282	70,895	73,209	4,758	1,023,968	91,047	1,535,817
Recovered		465,436	307,570						
Deferred Revenue, end of year	-	332,819	190,260	25,863	5,411	8,692	31,534	40,953	417,193
Revenues									
Provincial Grants - Ministry of Education and Child Care	728,731	18,456,032	1,703,282	70,895	73,209	4,758	1,023,968	91,047	1,535,817
Other Revenue									
Investment Income									
	728,731	18,456,032	1,703,282	70,895	73,209	4,758	1,023,968	91,047	1,535,817
Expenses									
Salaries									
Teachers		14,037,669	342,223						
Principals and Vice Principals									17,833
Educational Assistants									
Support Staff	170,585			21,786					
Substitutes	436,362	867,163	1,060,810			3,044			
	606,947	14,904,832	1,403,033	21,786	-	3,044	-	-	17,833
Employee Benefits	121,784	3,551,200	300,249	5,229		662			4,267
Services and Supplies				43,880	73,209	1,052		91,047	1,513,717
	728,731	18,456,032	1,703,282	70,895	73,209	4,758	-	91,047	1,535,817
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	1,023,968	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(1,023,968)		
	-	-	-	-	-	-	(1,023,968)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Ledger School	Provincial Inclusion Outreach	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	41,199	-	27,407	749	120,064	7,532,465
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	374,540	879,476		31,506,515
Other						6,811,189
Investment Income					22,009	281,708
	19,000	175,000	374,540	879,476	22,009	38,599,412
Less: Allocated to Revenue	14,775	158,317	369,720	879,474	3,561	38,511,928
Recovered			26,407			865,582
Deferred Revenue, end of year	45,424	16,683	5,820	751	138,512	6,754,367
Revenues						
Provincial Grants - Ministry of Education and Child Care	14,775	158,317	369,720	879,474		31,638,866
Other Revenue						6,624,643
Investment Income					3,561	248,419
	14,775	158,317	369,720	879,474	3,561	38,511,928
Expenses						
Salaries						
Teachers			184,976	215,905		15,808,310
Principals and Vice Principals		131,454	15,362	21,689		529,138
Educational Assistants			70,992	159,600		1,351,178
Support Staff				31,301		350,708
Substitutes	10,744		11,160		421	2,690,867
	10,744	131,454	282,490	428,495	421	20,730,201
Employee Benefits	2,293	26,863	65,660	94,826	90	4,807,121
Services and Supplies	1,738		21,570	347,070	3,050	11,727,067
	14,775	158,317	369,720	870,391	3,561	37,264,389
Net Revenue (Expense) before Interfund Transfers	-	-	-	9,083	-	1,247,539
Interfund Transfers						
Tangible Capital Assets Purchased				(9,083)		(1,247,539)
	-	-	-	(9,083)	-	(1,247,539)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 17)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	2,500,000	3,024,892		3,024,892	2,403,438
Other Revenue	5,300,000	-	1,000,000	1,000,000	
Investment Income	8,380		54,018	54,018	13,659
Amortization of Deferred Capital Revenue	8,021,537	8,013,303		8,013,303	7,858,370
Construction License	-	-	-	-	4,300,000
Total Revenue	<u>15,829,917</u>	<u>11,038,195</u>	<u>1,054,018</u>	<u>12,092,213</u>	<u>14,575,467</u>
Expenses					
Operations and Maintenance	2,500,000	3,024,892	67,186	3,092,078	2,403,438
Amortization of Tangible Capital Assets					
Operations and Maintenance	11,389,429	11,850,853		11,850,853	11,773,432
Total Expense	<u>13,889,429</u>	<u>14,875,745</u>	<u>67,186</u>	<u>14,942,931</u>	<u>14,176,870</u>
Capital Surplus (Deficit) for the year	<u>1,940,488</u>	<u>(3,837,550)</u>	<u>986,832</u>	<u>(2,850,718)</u>	<u>398,597</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	-	3,555,392		3,555,392	1,068,149
Tangible Capital Assets - Work in Progress	-	258,267		258,267	25,887
Total Net Transfers	<u>-</u>	<u>3,813,659</u>	<u>-</u>	<u>3,813,659</u>	<u>1,094,036</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets WIP Purchased from Local Capital		3,906,359	(3,906,359)	-	
Total Other Adjustments to Fund Balances		<u>3,906,359</u>	<u>(3,906,359)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>1,940,488</u>	<u>3,882,468</u>	<u>(2,919,527)</u>	<u>962,941</u>	<u>1,492,633</u>
Capital Surplus (Deficit), beginning of year		22,639,871	3,477,091	26,116,962	46,700,235
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(22,075,906)
Capital Surplus (Deficit), beginning of year, as restated		<u>22,639,871</u>	<u>3,477,091</u>	<u>26,116,962</u>	<u>24,624,329</u>
Capital Surplus (Deficit), end of year		<u>26,522,339</u>	<u>557,564</u>	<u>27,079,903</u>	<u>26,116,962</u>

School District No. 61 (Greater Victoria)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	11,978,240	388,488,365	13,957,259	1,173,392	64,193	6,712,578	422,374,027
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		22,058,068					22,058,068
Cost, beginning of year, as restated	11,978,240	410,546,433	13,957,259	1,173,392	64,193	6,712,578	444,432,095
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw				833,792			833,792
Deferred Capital Revenue - Other				275,486			275,486
Operating Fund		67,886	358,114	275,681		1,606,172	2,307,853
Special Purpose Funds			1,193,187			54,352	1,247,539
Transferred from Work in Progress		2,701,985	633,647			1,259,468	4,595,100
	-	2,769,871	2,184,948	1,384,959	-	2,919,992	9,259,770
Decrease:							
Deemed Disposals			291,602	30,025	64,193	1,274,579	1,660,399
	-	-	291,602	30,025	64,193	1,274,579	1,660,399
Cost, end of year	11,978,240	413,316,304	15,850,605	2,528,326	-	8,357,991	452,031,466
Work in Progress, end of year		90,768,220	728,069				91,496,289
Cost and Work in Progress, end of year	11,978,240	504,084,524	16,578,674	2,528,326	-	8,357,991	543,527,755
Accumulated Amortization, beginning of year		178,332,814	5,272,146	543,015	57,775	3,106,969	187,312,719
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		22,052,940					22,052,940
Accumulated Amortization, beginning of year, as restated		200,385,754	5,272,146	543,015	57,775	3,106,969	209,365,659
Changes for the Year							
Increase: Amortization for the Year		8,661,899	1,490,393	185,086	6,418	1,507,057	11,850,853
Decrease:							
Deemed Disposals			291,602	30,025	64,193	1,274,579	1,660,399
			291,602	30,025	64,193	1,274,579	1,660,399
Accumulated Amortization, end of year		209,047,653	6,470,937	698,076	-	3,339,447	219,556,113
Tangible Capital Assets - Net	11,978,240	295,036,871	10,107,737	1,830,250	-	5,018,544	323,971,642

School District No. 61 (Greater Victoria)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	52,257,885	37,624	-	-	52,295,509
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	34,099,403	1,153,114		115,915	35,368,432
Deferred Capital Revenue - Other	4,091,844	170,978			4,262,822
Operating Fund	258,267				258,267
Local Capital	2,762,806			1,143,553	3,906,359
	<u>41,212,320</u>	<u>1,324,092</u>	<u>-</u>	<u>1,259,468</u>	<u>43,795,880</u>
Decrease:					
Transferred to Tangible Capital Assets	2,701,985	633,647		1,259,468	4,595,100
	<u>2,701,985</u>	<u>633,647</u>	<u>-</u>	<u>1,259,468</u>	<u>4,595,100</u>
Net Changes for the Year	<u>38,510,335</u>	<u>690,445</u>	<u>-</u>	<u>-</u>	<u>39,200,780</u>
Work in Progress, end of year	<u><u>90,768,220</u></u>	<u><u>728,069</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>91,496,289</u></u>

School District No. 61 (Greater Victoria)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	154,792,954	28,332,707	2,737,087	185,862,748
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	833,792		275,486	1,109,278
Transferred from Work in Progress	2,447,350	1,245,480	170,978	3,863,808
	<u>3,281,142</u>	<u>1,245,480</u>	<u>446,464</u>	<u>4,973,086</u>
Decrease:				
Amortization of Deferred Capital Revenue	6,829,100	1,007,338	176,865	8,013,303
	<u>6,829,100</u>	<u>1,007,338</u>	<u>176,865</u>	<u>8,013,303</u>
Net Changes for the Year	<u>(3,547,958)</u>	<u>238,142</u>	<u>269,599</u>	<u>(3,040,217)</u>
Deferred Capital Revenue, end of year	<u>151,244,996</u>	<u>28,570,849</u>	<u>3,006,686</u>	<u>182,822,531</u>
Work in Progress, beginning of year	48,931,365	3,332,338	-	52,263,703
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	35,368,432	4,091,844	170,978	39,631,254
	<u>35,368,432</u>	<u>4,091,844</u>	<u>170,978</u>	<u>39,631,254</u>
Decrease				
Transferred to Deferred Capital Revenue	2,447,350	1,245,480	170,978	3,863,808
	<u>2,447,350</u>	<u>1,245,480</u>	<u>170,978</u>	<u>3,863,808</u>
Net Changes for the Year	<u>32,921,082</u>	<u>2,846,364</u>	<u>-</u>	<u>35,767,446</u>
Work in Progress, end of year	<u>81,852,447</u>	<u>6,178,702</u>	<u>-</u>	<u>88,031,149</u>
Total Deferred Capital Revenue, end of year	<u>233,097,443</u>	<u>34,749,551</u>	<u>3,006,686</u>	<u>270,853,680</u>

School District No. 61 (Greater Victoria)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	684,169	2,980,325	3,881,844		602,327	8,148,665
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	38,854,942		3,754,405			42,609,347
Other					585,003	585,003
Investment Income		69,217			23,144	92,361
	<u>38,854,942</u>	<u>69,217</u>	<u>3,754,405</u>	<u>-</u>	<u>608,147</u>	<u>43,286,711</u>
Decrease:						
Transferred to DCR - Capital Additions	833,792				275,486	1,109,278
Transferred to DCR - Work in Progress	35,368,432		4,091,844		170,978	39,631,254
Bylaw and Other Provincial Capital Expenditures	3,024,892					3,024,892
	<u>39,227,116</u>	<u>-</u>	<u>4,091,844</u>	<u>-</u>	<u>446,464</u>	<u>43,765,424</u>
Net Changes for the Year	<u>(372,174)</u>	<u>69,217</u>	<u>(337,439)</u>	<u>-</u>	<u>161,683</u>	<u>(478,713)</u>
Balance, end of year	<u>311,995</u>	<u>3,049,542</u>	<u>3,544,405</u>	<u>-</u>	<u>764,010</u>	<u>7,669,952</u>

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

SCHEDULE OF DEBTS

Information on all long-term debt is included in Statement 1 and in the Notes of the School District Audited Financial Statements.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 61 (Greater Victoria) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

This statement is prepared pursuant to the *Financial Information Regulation, Schedule 1, Section 5.*

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
BAILLAUT, NATALIE	TRUSTEE	\$16,886.65	\$1,409.43
CARMICHAEL, ANGELA	TRUSTEE	\$16,886.65	\$1,493.62
DAVID, MAVIS	TRUSTEE	\$16,886.65	\$1,370.28
DUNCAN, NICOLE	TRUSTEE, CHAIR	\$27,756.68	\$5,710.63
FERRIS, W THOMAS M	TRUSTEE	\$9,592.79	\$0.00
GAGNON, DEREK	TRUSTEE	\$16,886.65	\$1,333.51
HENTZE, ANGELA C	TRUSTEE	\$9,049.04	\$0.00
KWAN, KARIN	TRUSTEE, VICE -CHAIR	\$17,849.15	\$3,396.23
LEONARD, ELAINE W	TRUSTEE	\$9,049.04	\$0.00
MAHBOBI, EMILY	TRUSTEE	\$16,886.65	\$1,409.43
MCNALLY, DIANE	TRUSTEE	\$25,831.68	\$719.25
PAINTER, RYAN L	TRUSTEE	\$10,136.54	\$0.00
PAYNTER, ROB	TRUSTEE	\$25,831.68	\$1,302.51
WATTERS, JORDAN	TRUSTEE	\$9,049.04	\$100.00
WHITEAKER, ANN M	TRUSTEE	\$9,049.04	\$0.00
TOTAL, ELECTED OFFICIALS		\$237,627.93	\$18,244.89

EMPLOYEES, OTHER THAN ELECTED OFFICIALS

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

NAME	POSITION	REMUNERATION	EXPENSES
ABBOTT, ANDREW	TEACHER	\$87,341.19	\$0.00
ABRIOUX, EMMA	TEACHER	\$82,602.93	\$0.00
ADAMS, DANA	TEACHER	\$101,592.75	\$0.00
ADAMS, JARED	VICE-PRINCIPAL	\$115,374.85	\$628.95
ADAMS, MIKE	TEACHER	\$103,133.59	\$352.64
ADAMS, TANYA	TEACHER	\$76,308.44	\$0.00
ADAMSCHEK, DARLENE	TEACHER	\$83,470.37	\$0.00
ADAMSON, JENNIFER	VICE-PRINCIPAL	\$129,158.50	\$939.01
AERTS, THOMAS	ASSOCIATE SUPERINTENDENT	\$175,713.20	\$14,803.57
ALBISTON, CAROLINE	TEACHER	\$89,555.73	\$0.00
ALEXANDER, BONNIE	TEACHER	\$83,424.77	\$2,217.10
ALEXANDER, JEANETTE	ALLIED SPECIALIST	\$90,152.03	\$836.80
ALEXANDER, SCOTT	TEACHER	\$103,133.51	\$1,232.75
ALEXANDER, SHARI	TEACHER	\$92,480.86	\$0.00
ALLABY, CAELA	TEACHER	\$79,586.00	\$0.00
ALLEN, RYAN	TEACHER	\$94,251.29	\$152.32
ALLEN, STEVE	PLUMBER WITH 'A' TICKET	\$91,285.93	\$0.00
ALLISON, KAEHLEN	TEACHER	\$80,960.93	\$0.00
ALLOWAY, ESTHER	TEACHER	\$85,186.31	\$0.00
ALLSOPP, JONATHON	TEACHER	\$92,555.11	\$0.00
ALVAREZ, LOUISE	TEACHER	\$92,496.31	\$0.00
ALVERNAZ, CIDALIA	TEACHER	\$99,291.20	\$0.00
AMMON, ROBERT	TEACHER	\$99,064.43	\$0.00
ANDERSON, ALLEN	TEACHER	\$83,399.00	\$0.00
ANDERSON, KELSEY	TEACHER	\$101,728.70	\$0.00
ANDERSON, MARCIA	TEACHER	\$76,307.11	\$0.00
ANDERSON, RUSSELL	TEACHER	\$100,660.46	\$0.00
ANDRES, KRISTINA	TEACHER	\$82,159.29	\$0.00
ANDREWS, ANASTASIA	TEACHER	\$94,173.39	\$0.00
ANDREWS, KENNETH	PRINCIPAL	\$146,734.48	\$1,671.41
ARCHER, NANCY	VICE-PRINCIPAL	\$131,525.57	\$3,538.36
ARGUE, ALEXANDER	TEACHER	\$84,163.57	\$182.24
ARIS, BRANDON	TEACHER	\$102,896.65	\$10.00
ARMSTRONG, ANNE	TEACHER	\$80,202.32	\$0.00
ARNOTT, DAN	TEACHER	\$92,579.87	\$0.00
ASHURST, DAVID	TEACHER	\$101,592.58	\$0.00
ASKEW, COURTNEY	HUMAN RESOURCE ADVISOR	\$97,831.56	\$98.18
ASTON, JENNIFER	ALLIED SPECIALIST	\$84,952.80	\$530.10
ATHERTON, KYMBERLY	TEACHER	\$79,247.97	\$0.00
ATKINSON, PETER	TEACHER	\$92,569.59	\$38.85
ATTERBURY, JOHN	TEACHER	\$92,480.79	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
AUGER, DAVID	DRYWALL FINISHER	\$76,706.57	\$0.00
AUNE, COURTNEY	TEACHER	\$97,214.10	\$0.00
AWAI, DOUGLAS	TEACHER	\$93,884.64	\$175.18
AYLWARD, TRAVIS	TEACHER	\$103,151.63	\$0.00
BACKHOUSE, DAVID	TEACHER	\$92,569.91	\$48.25
BADDELEY, GILLIAN	TEACHER	\$92,480.86	\$0.00
BAGGOTT, MARK	MANAGER, BUILDING OPERATIONS	\$115,891.39	\$308.05
BAILEY, DANA	TEACHER	\$101,701.19	\$0.00
BAKER, DARRYL	MECHANICAL FOREPERSON	\$87,486.92	\$30.96
BAKER, GARY	TEACHER	\$103,741.84	\$615.00
BAKER, KATE	TEACHER	\$92,619.15	\$233.64
BALABUCH, ALLISON	TEACHER	\$81,274.74	\$0.00
BALDWIN, CAROLINE	TEACHER	\$101,682.56	\$0.00
BALL, CHRISTOPHER	TEACHER	\$101,685.07	\$2,222.78
BALLARD, CORRIE	TEACHER	\$98,210.73	\$0.00
BAMBROUGH, JESSICA	TEACHER	\$95,665.62	\$0.00
BARBER, DANA	TEACHER	\$101,598.59	\$0.00
BARBER, JENNIFER	TEACHER	\$101,920.06	\$554.53
BARKS, JOSHUA	DISTRICT VICE-PRINCIPAL, INFORMATION TECHNOLOGY	\$132,077.81	\$1,153.09
BARMBY, GREGORY	TEACHER	\$89,715.38	\$45.47
BARTLE, DARLANA	TEACHER	\$86,202.34	\$0.00
BARWIN, LAURA	TEACHER	\$79,022.85	\$0.00
BASI, ROB	TEACHER	\$101,591.38	\$0.00
BATES-SMITH, MARNI	TEACHER	\$75,888.84	\$0.00
BAUR, TIFFANY	TEACHER	\$92,624.70	\$0.00
BEATTIE, JORDANA	VICE-PRINCIPAL	\$118,688.12	\$115.50
BEATTY, RACHELLE	TEACHER	\$98,193.31	\$0.00
BEAUCAGE, DOMINIQUE	TEACHER	\$101,661.48	\$0.00
BECKNER, PAULINE	TEACHER	\$99,228.13	\$0.00
BEDARD, KIMBERLEY	TEACHER	\$85,594.03	\$0.00
BEDELL, JULIE	TEACHER	\$91,622.44	\$51.61
BEIERMEISTER, HEATHER	TEACHER	\$99,227.12	\$0.00
BELANGER, ELIZABETH	TEACHER	\$101,717.76	\$0.00
BELANGER, SOPHIE	TEACHER	\$85,316.59	\$0.00
BELL, MAI	TEACHER	\$101,576.46	\$17.15
BELL, MARIE	TEACHER	\$94,638.54	\$0.00
BELLAGENTE, TANYA	MANAGER, LABOUR RELATIONS	\$116,138.20	\$2,118.33
BELVEDERE, KYLA	TEACHER	\$103,480.42	\$0.00
BENDER, SUSANNA	TEACHER	\$101,592.79	\$0.00
BENNETT, WILLO	TEACHER	\$92,594.75	\$0.00
BENTHAM, CAMELLIA	TEACHER	\$99,227.59	\$286.96
BENTON, DANIELLE	TEACHER	\$95,110.62	\$106.57
BERGERON, TODD	TEACHER	\$99,333.72	\$0.00
BERRY, JONATHAN	TEACHER	\$103,150.23	\$127.19
BETTS, CHRISTINE	TEACHER	\$87,332.09	\$0.00
BIDNEY, BRUCE	PRINCIPAL	\$150,561.40	\$735.75
BIGAM, ABIGAIL	TEACHER	\$100,012.80	\$0.00
BILLINGS, DANIELLE	TEACHER	\$99,317.93	\$0.00
BINSTEAD, YRA	TEACHER	\$75,277.74	\$0.00
BIRD, MAGGIE	TEACHER	\$101,191.80	\$46.40
BIRKBECK, SHAWN	CARPENTER	\$77,460.73	\$125.00
BJORK, AMANDA	TEACHER	\$90,977.79	\$0.00
BJORNSON, DANA	TEACHER	\$87,050.76	\$10.00
BLACK, CERI	TEACHER	\$91,645.77	\$0.00
BLACK, GABRIEL	TEACHER	\$89,425.55	\$0.00
BLACK, TRENA	TEACHER	\$86,765.95	\$1,133.32
BLAIR, ANDREA	TEACHER	\$100,457.24	\$38.85
BLAZKOW, BREENA	TEACHER	\$94,943.95	\$0.00
BLECIC, KEVIN	TEACHER	\$103,630.90	\$3,165.12
BLOUIN, LORI	TEACHER	\$101,675.20	\$0.00
BOLDT, COLIN	TEACHER	\$99,333.80	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
BOLTON, SARAH	TEACHER	\$82,092.10	\$0.00
BOND, ANDREW	TEACHER	\$91,408.22	\$0.00
BONSOR KURKI, SARAH	TEACHER	\$101,055.23	\$0.00
BOORMAN, COLIN	TEACHER	\$80,391.17	\$512.40
BORICH, PAUL	TEACHER	\$85,217.81	\$25.00
BOTTINEAU, MONIQUE	TEACHER	\$99,211.49	\$0.00
BOUCHER, JOHANNE	TEACHER	\$83,400.42	\$0.00
BOULDING, SHAWN	PRINCIPAL	\$150,256.13	\$27.10
BOULTON, ANGUS	ELECTRICIAN	\$78,425.66	\$1,990.68
BOULTON, MARY	TEACHER	\$76,386.23	\$0.00
BOWDEN, ROBYN	MANAGER, HUMAN RESOURCES - EDUCATIONAL STAFFING & SYSTEMS	\$99,319.33	\$0.00
BOWEN, ALEXANDER	TEACHER	\$91,422.79	\$38.85
BOWYER-SMYTH, SHARON	TEACHER	\$100,433.62	\$0.00
BRADBURY, CHARLENE	ALLIED SPECIALIST	\$78,973.56	\$496.25
BRADLEY, BRIAN	TEACHER	\$94,114.80	\$0.00
BRADSHAW, CELESTE	TEACHER	\$89,277.79	\$0.00
BRADSHAW, TIM	TEACHER	\$92,095.38	\$0.00
BRAID-SKOLSKI, HILARY	PRINCIPAL	\$134,734.29	\$1,972.25
BRAIN, LAUREEN	TEACHER	\$101,685.07	\$0.00
BRATZER, COLLEEN	TEACHER	\$92,495.74	\$24.93
BRAUN, GILLIAN	PRINCIPAL	\$146,734.43	\$1,379.70
BRERETON, KRISTINA	TEACHER	\$99,365.65	\$51.61
BREHERTON, SARAH	TEACHER	\$97,612.46	\$0.00
BRIGIDEAR, KARIAN	VICE-PRINCIPAL	\$125,366.38	\$0.00
BRISBANE, LISA	TEACHER	\$90,600.47	\$0.00
BROOKE, STEPHANIE	TEACHER	\$86,446.20	\$0.00
BROOKE, HOLLY	TEACHER	\$83,331.23	\$0.00
BROOKER, DEREK	TEACHER	\$101,575.04	\$0.00
BROOKES, KIERSTEN	TEACHER	\$101,592.73	\$0.00
BROUSSEAU, MICHAEL	ROOFER	\$77,448.36	\$0.00
BROWN, HEATHER	VICE-PRINCIPAL	\$132,077.81	\$117.65
BROWN, MARK	TEACHER	\$101,650.90	\$3.00
BROWN, RHIANNA	TEACHER	\$101,321.13	\$0.00
BRYAN, GARY	TEACHER	\$98,718.98	\$20.00
BRYAN, KAITLYN	TEACHER	\$76,617.44	\$0.00
BRYAN, TRIENA	TEACHER	\$77,411.09	\$0.00
BUCHAN, JAMES	TEACHER	\$88,575.63	\$0.00
BUCHANAN, TODD	TEACHER	\$101,590.92	\$0.00
BUCHMANN, NATALIE	TEACHER	\$77,718.57	\$0.00
BUCKHAM, TANYA	TEACHER	\$83,348.00	\$0.00
BUCKINGHAM, ELISHA	TEACHER	\$92,594.39	\$0.00
BUCKINGHAM, TRENT	TEACHER	\$101,719.35	\$0.00
BUCKLER, SARAH	TEACHER	\$80,766.13	\$0.00
BUDDA, GERALD	TEACHER	\$86,054.08	\$0.00
BUKOWSKI, DESIREE	TEACHER	\$83,745.28	\$52.50
BULLARD, TIMON	TEACHER	\$101,576.48	\$0.00
BUNDON, JESSE	TEACHER	\$101,765.10	\$0.00
BURGERS, SIMON	PRINCIPAL	\$142,984.25	\$21.14
BURKE, JENNIFER	LANDSCAPE HORTICULTURIST	\$75,017.16	\$1,042.41
BURLESON, WENDY	TEACHER	\$101,701.30	\$0.00
BURREN, JAMES	TEACHER	\$87,117.16	\$0.00
BUSBY, MAURA	TEACHER	\$101,712.36	\$0.00
BUSCH, KEVIN	TEACHER	\$92,495.68	\$38.85
BUSH, IAN	TEACHER	\$99,227.59	\$0.00
BUSHELL, ELLY	TEACHER	\$100,688.59	\$0.00
BUTCHER, DOMINIC	TEACHER	\$103,135.87	\$40.16
BYER, PATRICIA	TEACHER	\$86,160.18	\$0.00
CAIN, SHADRICK	TEACHER	\$100,649.73	\$0.00
CAIRNS, STUART	TEACHER	\$84,940.97	\$0.00
CALDER, CLAIRE	TEACHER	\$84,914.30	\$0.00
CALDWELL, HAROLD	DEPUTY SUPERINTENDENT	\$196,153.77	\$5,562.41

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
CALESTAGNE-MORELLI, ALISON	TEACHER	\$99,077.53	\$0.00
CAMERON, CARRIE	TEACHER	\$101,716.13	\$0.00
CAMERON, JULIANNE	TEACHER	\$101,592.64	\$0.00
CAMPBELL, CHERYL	TEACHER	\$75,190.90	\$0.00
CAMPBELL, GRAHAM	TEACHER	\$101,575.10	\$0.00
CAMPBELL, JULIE	TEACHER	\$92,555.16	\$0.00
CAMPBELL, LAURIE	TEACHER	\$101,592.54	\$20.00
CAMPBELL, PAMELA	TEACHER	\$91,059.28	\$24.93
CANTY, ANDREW	DIRECTOR, INFORMATION TECHNOLOGY	\$151,334.61	\$5,423.46
CAPELLI, GIULIA	TEACHER	\$99,253.89	\$0.00
CARLSON, BRADLEY	TEACHER	\$85,004.79	\$0.00
CARLSON, CYTHERA	COORDINATOR, PROGRAMS, INTERNATIONAL EDUCATION	\$84,189.41	\$8,906.59
CARMICHAEL, ALLAN	TEACHER	\$95,947.49	\$38.85
CARSON, JEFFREY	TEACHER	\$92,118.73	\$20.00
CARTER, LEESA	TEACHER	\$94,154.17	\$0.00
CASO-ROHLAND, DEBRA	TEACHER	\$90,065.74	\$2,046.45
CASTELLANOS, NICOLE	TEACHER	\$101,055.26	\$0.00
CECH, GINA	TEACHER	\$92,495.54	\$0.00
CHALLIES, MADELEINE	TEACHER	\$86,544.59	\$2,140.40
CHALUPNIK, PETRA-ANN	TEACHER	\$100,638.16	\$5.09
CHAN, AMANDA	VICE-PRINCIPAL	\$132,077.81	\$51.66
CHAN, ATHENA	TEACHER	\$84,128.94	\$0.00
CHANT, JULIA	TEACHER	\$99,019.02	\$0.00
CHAPMAN, LAUREN	TEACHER	\$79,942.35	\$0.00
CHASE, CHRISTINA	VICE-PRINCIPAL	\$122,113.82	\$0.00
CHAVEZ, RHINA	TEACHER	\$79,050.21	\$75.00
CHELL, LARA	TEACHER	\$83,422.69	\$0.00
CHERRY, JOHANN	TEACHER	\$84,320.27	\$0.00
CHESTER, WREN	TEACHER	\$80,227.58	\$30.00
CHEWPOY, MICHAEL	TEACHER	\$92,607.92	\$0.00
CHILD, JANICE	TEACHER	\$96,687.52	\$0.01
CHIU, NICHOLAS	PRINCIPAL	\$131,570.42	\$0.00
CHONG, COLLEEN	TEACHER	\$88,298.02	\$50.90
CHRETIEN, DIANNE	VICE-PRINCIPAL	\$125,366.48	\$711.84
CHRISTENSEN, SUSANNE	TEACHER	\$75,966.66	\$7,581.60
CHRISTIANSON, JULIA	TEACHER	\$83,329.94	\$0.00
CHRISTIE, MATTHEW	TEACHER	\$90,506.61	\$0.00
CHRISTOFF, DINA	TEACHER	\$78,506.47	\$146.40
CHRISTOFF, PATRICK	TEACHER	\$101,592.65	\$0.00
CHRISTY, NORAH-DAWN	TEACHER	\$103,634.18	\$0.00
CICCONE, TERESA	TEACHER	\$103,358.12	\$185.25
C MON, MIMI	TEACHER	\$101,576.48	\$0.00
CLAGUE, SHANDI	HOMESTAY MANAGER, INTERNATIONAL EDUCATION	\$93,921.40	\$14,264.41
CLANCY, FIDELMA	TEACHER	\$101,701.36	\$0.00
CLARK, ALAN	TEACHER	\$101,701.09	\$10.00
CLARK, CAROLINE	TEACHER	\$83,358.40	\$0.00
CLARK, KEVIN	TEACHER	\$101,701.42	\$58.59
CLARK, PAUL	CARPENTER FOREPERSON	\$88,134.76	\$125.00
CLARKE, COURTNEY	TEACHER	\$95,880.24	\$0.00
CLAUSEN, AMY	TEACHER	\$76,612.09	\$12.65
CLEMENS, GORDON	TEACHER	\$98,833.47	\$0.00
CLIFFORD, GEOFFREY	TEACHER	\$79,504.25	\$0.00
CLIFFORD, LEAH	TEACHER	\$92,592.05	\$0.00
COEY, HEATHER	TEACHER	\$101,592.77	\$0.00
COLBORNE, JAMES	PAINTER	\$76,887.52	\$100.00
COLEMAN, DEANNA	TEACHER	\$81,873.56	\$0.00
COLEMAN, DANIELLE	TEACHER	\$94,057.21	\$0.00
COLLEY, SHANNON	TEACHER	\$99,356.26	\$0.00
COLLIE, LAURA	TEACHER	\$101,451.81	\$0.00
COLLINS, AMY	TEACHER	\$99,568.24	\$0.00
COMER, DARREN	TEACHER	\$75,580.88	\$134.55

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
CONDIE, RICHEL	TEACHER	\$99,227.38	\$262.50
CONIBEAR, FRANK	TEACHER	\$101,592.93	\$919.55
CONKIN, SARA	TEACHER	\$87,236.71	\$65.00
CONROD, TODD	ELECTRICIAN	\$78,412.03	\$1,312.50
COONS, BRETON	TEACHER	\$101,712.19	\$0.00
COPP, ANNA	TEACHER	\$92,021.55	\$48.25
CORMIER, JASON	TEACHER	\$79,811.05	\$134.55
COTTIER, SUSAN	TEACHER	\$101,617.59	\$40.00
COULTER, KERRI	TEACHER	\$100,653.88	\$0.00
COUTTS, ANGELA	TEACHER	\$95,876.71	\$10.00
COUTURE, MICHELLE	TEACHER	\$101,712.36	\$0.00
COWIE, TRACY	TEACHER	\$100,180.30	\$0.00
COX, JENNIFER	VICE-PRINCIPAL	\$125,366.35	\$1,076.25
CRABB, SHAYLENE	TEACHER	\$88,298.00	\$0.00
CRAIGIE, REBECCA	TEACHER	\$82,910.72	\$134.50
CRAWFORD, ROBERT	TEACHER	\$92,497.90	\$0.00
CREESE, JACQUELINE	TEACHER	\$86,591.79	\$0.00
CREIGHTON, KAYLA	TEACHER	\$89,214.34	\$0.00
CRISP, SARAH	TEACHER	\$83,182.87	\$80.00
CRISTANTE, KOLETTE	TEACHER	\$99,325.57	\$2,426.66
CRISTANTE, LINDSAY	TEACHER	\$90,589.69	\$31.57
CRISTINI, ROBYN	TEACHER	\$91,719.88	\$0.00
CRLJENKOVIC, CHRISTINA	TEACHER	\$94,150.14	\$12.00
CROTEAU, MICHAEL	GROUNDS SUB-FOREPERSON SOFT	\$82,329.00	\$1,032.22
CRUICKSHANK, SEAN	ELECTRICIAN	\$78,176.72	\$1,190.44
CRUST, LYNN	TEACHER	\$99,023.83	\$0.00
CRYSTAL, TRACEY	TEACHER	\$101,701.29	\$5.09
CULLEN, AUDRA	TEACHER	\$99,228.80	\$0.00
CUNNINGHAM, BRADLEY	TEACHER	\$102,217.32	\$0.00
CUNNINGHAM, MORA	MANAGER, CAPITAL PROJECTS	\$124,260.46	\$850.62
CZAR, JACQUELINE	TEACHER	\$92,790.60	\$0.00
DAGG, JODI	TEACHER	\$101,674.45	\$0.00
DAHL, CHRIS	TEACHER	\$77,894.79	\$0.00
DALLA RIVA, MELANIE	TEACHER	\$75,989.44	\$0.00
DALLA RIVA, NICHOLAS	TEACHER	\$82,149.39	\$0.00
DANIELLS, PATRICIA	TEACHER	\$101,684.94	\$0.00
DANIELS, JESSE	PAINTER	\$75,549.06	\$100.00
DANN, KATHLEEN	TEACHER	\$97,702.87	\$0.00
DAVIDOV, JULIA	TEACHER	\$80,392.25	\$65.00
DAVIDOV, LATCHEZAR	TEACHER	\$101,592.77	\$0.00
DAVIDSON, DAVID	ALLIED SPECIALIST	\$98,703.43	\$407.30
DAVIDSON, GILLIAN	TEACHER	\$92,936.78	\$0.00
DAVIS, DOUGLAS	TEACHER	\$92,494.62	\$0.00
DAVIS, JEFFREY	DIRECTOR, INTERNATIONAL EDUCATION	\$158,337.47	\$59,496.30
DAVIS, LESLIE	TEACHER	\$90,140.86	\$51.61
DAVIS, NADINE	TEACHER	\$101,206.59	\$0.00
DAY, SPENCER	TEACHER	\$84,531.82	\$0.00
DE FRIAS RUTLEY, TANYA	TEACHER	\$86,962.97	\$51.61
DE MEDEIROS, ALEXANDER	TEACHER	\$101,715.73	\$38.85
DE VRIES, STEVEN	TEACHER	\$96,511.24	\$38.85
DEBLOIS, SARAH	TEACHER	\$95,489.45	\$0.00
DELEEUW, MARK	TEACHER	\$83,821.91	\$38.85
DELHOMME, DIMITRI	TEACHER	\$75,418.09	\$0.00
DENHOLM, ISAAC	ELECTRICIAN	\$77,806.51	\$1,353.50
DERRICK, ALLISON	TEACHER	\$77,104.54	\$0.00
DHALIWAL, NIVTEJ	TEACHER	\$101,714.86	\$0.00
DHILLON, SHANNON	TEACHER	\$101,592.69	\$0.00
DI BIASE, JEANETTE	TEACHER	\$101,593.94	\$0.00
DI CICCIO, JOHN	TEACHER	\$92,480.80	\$0.00
DICKSON, CHRIS	TEACHER	\$96,081.96	\$2,794.83
DIEMERT RIVERA, RENEE	TEACHER	\$101,701.23	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
DIFELICE, LINDA	TEACHER	\$92,024.15	\$0.00
DILASSER, LOUISE	TEACHER	\$91,287.29	\$0.00
DIVOKY, PILAR	SENIOR MANAGER, MARKETING INTERNATIONAL PROGRAM	\$110,806.25	\$31,701.91
DIXON, MICHELLE	TEACHER	\$98,210.46	\$0.00
DODDS, KELLY	VICE-PRINCIPAL	\$97,863.70	\$0.00
DONLEVY, LEAH	TEACHER	\$88,265.58	\$0.00
DOYLE, DWAYNE	PRINCIPAL	\$142,908.49	\$1,182.91
DRESLER, RANDIE	TEACHER	\$94,281.74	\$0.00
DROUIN, BREANNE	TEACHER	\$81,060.18	\$0.00
DUERDEN, DANIEL	TEACHER	\$79,131.14	\$432.95
DUGGAN, CLARKE	TEACHER	\$94,630.20	\$0.00
DUNN, JACQUELINE	TEACHER	\$101,769.27	\$0.00
DUNN, SHANNON	TEACHER	\$82,242.07	\$0.00
DUNSTAN, DUANE	TEACHER	\$101,701.62	\$0.00
DURRANCE, DEBBIE	TEACHER	\$101,592.22	\$0.00
DUYNDAM, JEFFREY	PRINCIPAL	\$142,908.48	\$1,625.81
DUYNDAM, JESSA	TEACHER	\$101,728.52	\$0.00
DWYER, MITCHELL	TEACHER	\$81,488.99	\$0.00
DYCK, HEIDI	TEACHER	\$98,986.02	\$10.00
DZBIK, MALGORZATA	TEACHER	\$80,448.76	\$0.00
EBRAHIM, SHAMEEM	TEACHER	\$94,346.68	\$0.00
EBY, CAROL	TEACHER	\$92,579.87	\$0.00
EDGLEY, LEAH	TEACHER	\$92,461.53	\$0.00
EGGERT, PETRA	PRINCIPAL	\$139,199.79	\$286.11
EHRKAMP, ALIZA	TEACHER	\$100,683.77	\$0.00
ELFORD, SARAH	VICE-PRINCIPAL	\$128,454.59	\$628.95
ELLIOT, MAYLYN	VICE-PRINCIPAL	\$104,932.55	\$38.65
ELLIOTT, KORRY	VICE-PRINCIPAL	\$118,833.72	\$0.00
ELLIOTT, LYNN	TEACHER	\$85,988.70	\$0.00
ELLISON, PETER	TEACHER	\$92,464.60	\$95.00
ELSDON, JOSHUA	TEACHER	\$103,384.27	\$18.73
EMERSON, DAVID	ASSISTANT MANAGER, BUILDING OPERATIONS	\$93,076.00	\$1,958.11
EMERSON, TERRY	PAINTER	\$75,583.60	\$100.00
EMES, MARNIE	TEACHER	\$97,396.96	\$0.00
EMMOND, NANCY	TEACHER	\$98,899.29	\$0.00
ENGELBRECHT, EDITH	TEACHER	\$99,211.50	\$0.00
EPP, GILLIAN	TEACHER	\$91,893.26	\$0.00
ERICKSON, CAROLINE	TEACHER	\$91,083.90	\$48.25
EVANCHIEV, TODD	TEACHER	\$101,699.49	\$54.40
EVANCIO, LAURISSA	TEACHER	\$100,659.67	\$1,080.97
EWALD, HELENA	TEACHER	\$101,685.08	\$0.00
EWART, PAMELA	TEACHER	\$101,112.91	\$0.00
FAHR, JENNIFER	VICE-PRINCIPAL	\$125,366.30	\$528.66
FALLAN, KAREN	TEACHER	\$101,627.31	\$0.00
FAST, RICHARD	TEACHER	\$101,592.65	\$593.85
FAWCETT, INGRID	PRINCIPAL	\$142,908.51	\$0.00
FEHR, VANESSA	TEACHER	\$84,625.91	\$0.00
FELLMAN, JULIA	VICE-PRINCIPAL	\$125,366.37	\$0.00
FERGUSON, BRUCE	TEACHER	\$103,410.33	\$0.00
FERRARELLI, DOMENIC	PROJECT MANAGER, FACILITIES	\$96,535.95	\$7,114.00
FERREIRA, PHILIP	TEACHER	\$94,419.69	\$374.65
FINLAYSON, ERIN	TEACHER	\$101,591.54	\$65.00
FISCHBACH, SHELLEY	TEACHER	\$99,307.09	\$0.00
FISCHER, ERIC	MANAGER, TRANSPORTATION & FLEET	\$120,472.96	\$274.60
FLAGG, JULIA	TEACHER	\$79,381.06	\$0.00
FLASH, JONATHON	TEACHER	\$77,398.52	\$0.00
FLATER, ALANA	TEACHER	\$97,237.44	\$0.00
FLETCHER, KENNETH	TEACHER	\$100,594.18	\$239.29
FOGELKLOU, TONY	TEACHER	\$103,755.64	\$282.00
FORAND, LUKE	TEACHER	\$84,120.37	\$0.00
FORSBERG, RAY	TEACHER	\$94,150.38	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
FORSHAW, NICOLE	TEACHER	\$86,159.68	\$0.00
FORSYTH, ELAINE	TEACHER	\$99,307.12	\$0.00
FRAMPTON, AARON	TEACHER	\$103,383.81	\$1,468.17
FRANCESCHINI, DIANE	TEACHER	\$101,674.27	\$24.93
FRANKLIN, CHRISTOPHER	TEACHER	\$92,501.57	\$1,730.32
FRASER, ARCHIE	ASSISTANT MANAGER, NETWORK & COMMUNICATIONS	\$101,331.51	\$1,084.04
FRASER, GERRY	TEACHER	\$103,642.09	\$0.00
FRASER, HEIDI	TEACHER	\$77,888.36	\$0.00
FRASER, KAREN	TEACHER	\$77,411.14	\$0.00
FREIRE, KATHRYN	TEACHER	\$77,424.87	\$0.00
FRENCH, JULIA	TEACHER	\$81,880.27	\$0.00
FRENETTE, CARLYN	TEACHER	\$88,760.69	\$0.00
FRKETICH, ASHLEY	TEACHER	\$101,701.22	\$0.00
GAGE, BRYDEN	TEACHER	\$102,029.69	\$12.00
GAGNE, ANGIE	TEACHER	\$93,340.05	\$48.53
GALHON, SANJIV	VICE-PRINCIPAL	\$125,366.38	\$0.00
GALLOWAY, JAMIE	ALLIED SPECIALIST	\$87,068.76	\$885.72
GALLUPE, BROOKE	TEACHER	\$82,924.89	\$0.00
GALWAY, LISA	TEACHER	\$92,569.91	\$0.00
GAMMON, JASON	TEACHER	\$100,742.88	\$0.00
GANN, OONAGH	TEACHER	\$92,480.88	\$0.00
GARAT, MELINDA	TEACHER	\$99,227.38	\$0.00
GARCHA, DISHA	TEACHER	\$91,739.90	\$0.00
GARDNER, MARIE-CLAIRE	TEACHER	\$87,347.36	\$0.00
GARNER, DEBORAH	TEACHER	\$92,495.07	\$0.00
GARR, SARAH	PRINCIPAL	\$142,044.73	\$1,634.49
GARRAWAY, NICHELLE	TEACHER	\$84,742.04	\$0.00
GAUVREAU, CARMEN	PRINCIPAL	\$142,908.49	\$948.21
GEEHAN, JONATHAN	TEACHER	\$101,728.52	\$0.00
GENNAI, JULIE	TEACHER	\$78,927.46	\$0.00
GEOGHEGAN, ROBERT	TEACHER	\$92,557.58	\$0.00
GEORGESEN, NATHAN	TEACHER	\$103,355.83	\$0.00
GERBER, RAMY	VICE-PRINCIPAL	\$125,366.37	\$0.00
GERHARDT, MARK	TEACHER	\$101,728.57	\$31.57
GERHART, AMBER	TEACHER	\$92,495.68	\$0.00
GERMAN, SUSAN	TEACHER	\$92,096.77	\$0.00
GEUER, MARIA	TEACHER	\$94,968.38	\$0.00
GIASSON, GUY	TEACHER	\$92,480.96	\$0.00
GIBSON, HILARY	VICE-PRINCIPAL	\$101,574.52	\$0.00
GIBSON, MISHA	VICE-PRINCIPAL	\$97,780.31	\$0.00
GIESBRECHT, CARTER	PRINCIPAL	\$146,664.03	\$1,059.92
GILBERT, JOHN	TEACHER	\$103,150.97	\$0.00
GILLESPIE, JAQUELINE	TEACHER	\$76,613.10	\$38.85
GILMOUR, ERIN	TEACHER	\$97,685.08	\$20.00
GLEESON, BARBARA	TEACHER	\$99,780.92	\$0.00
GLOVER, BREANNE	TEACHER	\$101,728.56	\$1,321.16
GOLDER, MICHAEL	TEACHER	\$101,701.18	\$0.00
GOLDMAN, MARCI	TEACHER	\$82,031.62	\$0.00
GOOD, MARK	TEACHER	\$76,368.13	\$0.00
GOODE, SEAN	TEACHER	\$80,283.74	\$0.00
GORDON, MARY	TEACHER	\$92,599.56	\$0.00
GORDON, THOMAS	TEACHER	\$94,113.98	\$0.00
GORMAN, SEAN	TEACHER	\$82,988.07	\$0.00
GOUGH, HANNAH	TEACHER	\$99,344.03	\$0.00
GOULET, SARAH	TEACHER	\$92,619.32	\$0.00
GRAHAM, RICHARD	TEACHER	\$92,619.48	\$0.00
GRANGER, CARMELLE	TEACHER	\$88,568.81	\$46.40
GRANGER, CHRIS	TEACHER	\$92,579.89	\$0.00
GRANT, EDWIN	TEACHER	\$83,133.49	\$0.00
GRANT, HEATHER	TEACHER	\$92,555.11	\$0.00
GRANT, NICOLE	TEACHER	\$99,232.65	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
GREEN, LISA	TEACHER	\$92,096.07	\$0.00
GREENWOOD, MICHAEL	TEACHER	\$92,555.10	\$0.00
GREGSON, KRISTY	TEACHER	\$92,320.96	\$0.00
GREIG, ALEXANDER	TEACHER	\$79,403.45	\$0.00
GREW, CATHERINE	TEACHER	\$100,068.34	\$0.00
GREW, KEITH	TEACHER	\$104,404.38	\$0.00
GRINDER, MATTHEW	TEACHER	\$101,685.05	\$35.00
GRONOTTE, MEAGAN	TEACHER	\$101,582.25	\$0.00
GRONOTTE, ROBERT	TEACHER	\$75,864.23	\$38.85
GRONOW, PAUL	TEACHER	\$94,505.80	\$0.00
GROSVENOR, PETER	CARPENTER	\$77,863.81	\$1,008.83
GRUBB, MARGARET	TEACHER	\$101,576.48	\$0.00
GUIZZO, MARKO	TEACHER	\$94,225.84	\$0.00
GUNDERSON, ALLEN	TEACHER	\$92,197.68	\$0.00
GUTIERREZ, LUCAS	TEACHER	\$92,480.88	\$0.00
GUY, DANI	TEACHER	\$92,480.82	\$0.00
HAAGENSEN, MICHAEL	PAINTER	\$79,219.86	\$0.00
HAAS, KIMBERLEY	TEACHER	\$103,264.54	\$12.18
HABERL, LESLIE	TEACHER	\$85,533.37	\$0.00
HALL, LESLIE	TEACHER	\$101,592.75	\$0.00
HALLAM, SALLY	TEACHER	\$92,021.80	\$0.00
HALLETT, TODD	TEACHER	\$92,495.64	\$0.00
HALVERSON, PAMELA	DISTRICT ADMINISTRATOR, INCLUSIVE LEARNING	\$96,777.00	\$127.77
HAMILTON, GRAEME	TEACHER	\$101,700.47	\$0.00
HAMILTON, HAMISH	TEACHER	\$75,317.36	\$0.00
HANNA, JESSICA	TEACHER	\$81,248.11	\$0.00
HANNAH, BRITTANY	TEACHER	\$79,230.16	\$0.00
HANSEN, JAMES	PRINCIPAL	\$142,908.48	\$708.75
HARDIE, CHRISTINE	MANAGER, PAYROLL & BENEFITS	\$111,330.17	\$6,698.65
HARLEY, MITCHEL	TEACHER	\$101,347.73	\$14.96
HART, ANDREA	TEACHER	\$101,712.44	\$0.00
HARTE, CINDY	PRINCIPAL	\$142,908.52	\$1,048.94
HARTLEY, BRADLEY	TEACHER	\$92,595.03	\$0.00
HARTT, ARTEMIS	TEACHER	\$99,211.50	\$0.00
HARVEY, JENNIFER	TEACHER	\$92,594.71	\$0.00
HARVIE, LEEAN	TEACHER	\$99,133.26	\$18.36
HASLER, VICTORIA	TEACHER	\$101,685.06	\$0.00
HATAKEYAMA, RIEKO	ALLIED SPECIALIST	\$98,703.43	\$0.00
HAVELAAR, NORA	TEACHER	\$101,179.07	\$10.00
HAWES, JANE	TEACHER	\$77,951.40	\$4.50
HAYMES, CHRISTY	TEACHER	\$89,511.72	\$0.00
HAZELTON, RYAN	TEACHER	\$87,182.01	\$0.00
HEARSEY, BRIDGET	TEACHER	\$99,227.59	\$6.30
HEIM, MATTHEW	TEACHER	\$75,495.02	\$0.00
HEISLER, STEPHEN	TEACHER	\$104,635.36	\$0.00
HELM, AARON	TEACHER	\$92,623.13	\$0.00
HELMS, JULIE	TEACHER	\$76,620.78	\$0.00
HENDERSON, KEN	TEACHER	\$103,405.80	\$531.65
HENDY, JAMES	TEACHER	\$101,592.73	\$40.00
HENRY, EMMANUELLE	VICE-PRINCIPAL	\$118,688.13	\$0.00
HENRY, TASHA	TEACHER	\$101,500.62	\$0.00
HERBERT, SHERRILL	TEACHER	\$92,569.92	\$0.00
HERLAAR, ADRIAN	TEACHER	\$93,439.85	\$65.00
HERMANSON, ANDREA	TEACHER	\$101,181.22	\$0.00
HERPERGER, AMY	TEACHER	\$101,728.56	\$0.00
HIBBERT, KATHERINE	TEACHER	\$100,853.47	\$0.00
HIGGINBOTHAM, KAREN	VICE-PRINCIPAL	\$125,366.36	\$891.63
HIGGINS, LISA	TEACHER	\$92,594.74	\$73.50
HILL, JENNIFER	TEACHER	\$93,953.15	\$69.43
HINRICHSSEN, CHRISTOPHER	TEACHER	\$96,445.82	\$911.80
HINRICHSSEN, PATRICIA	TEACHER	\$92,579.87	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
HO, JENNIFER	TEACHER	\$102,250.80	\$0.00
HODGINS, HELENA	TEACHER	\$102,228.13	\$115.50
HODGSON, SARAH	TEACHER	\$80,098.64	\$0.00
HOEFER, ELISE	TEACHER	\$76,428.86	\$0.00
HOFFMAN, ALLYSON	VICE-PRINCIPAL	\$125,420.07	\$628.95
HOLMAN, AMBER	TEACHER	\$79,037.93	\$0.00
HOPE, GEORGINA	TEACHER	\$98,205.56	\$0.00
HORLOR, LINDSAY	TEACHER	\$103,150.09	\$51.61
HORTON, DEREK	TEACHER	\$101,610.68	\$791.14
HORTON, LAURA	TEACHER	\$99,133.44	\$766.39
HORTSING, TRISHA	TEACHER	\$98,411.91	\$0.00
HORWOOD, CHRISTINA	TEACHER	\$92,495.64	\$615.00
HOTCHKISS, KATHERINE	TEACHER	\$86,069.68	\$0.00
HOVIS, DAVID	DISTRICT PRINCIPAL, ENGLISH LANGUAGE LEARNERS & LEARNING TEA	\$150,561.40	\$1,222.44
HOWARD, RACHEL	ALLIED SPECIALIST	\$89,337.74	\$1,747.91
HOWE, CLAYTON	TEACHER	\$101,728.59	\$0.00
HOWLETT, CLAYTON	TEACHER	\$94,984.87	\$0.00
HOYT, JESSICA	TEACHER	\$79,210.26	\$0.00
HRABOWSKY, ALEXANDRA	TEACHER	\$77,205.66	\$134.55
HUDSON, AARON	TEACHER	\$92,480.92	\$0.00
HUGHES-O'FLYNN, THERESA	TEACHER	\$89,628.46	\$0.00
HUMENIUK, LAURI	TEACHER	\$103,133.65	\$0.00
HUMMEL, KIM	ALLIED SPECIALIST	\$78,961.21	\$1,465.25
HUMPHRIES, JEANNE	VICE-PRINCIPAL	\$122,113.79	\$300.00
HUNT, JANELLE	TEACHER	\$101,576.48	\$20.00
HUSTON, WENDY	TEACHER	\$101,701.36	\$0.00
HUYTER, ROSALYNE	TEACHER	\$99,225.63	\$126.61
HYLDIG, DEANNA	TEACHER	\$99,259.99	\$0.00
HYNDMAN, SEANNA	TEACHER	\$99,233.06	\$55.52
ING, MARIANNE	TEACHER	\$95,224.95	\$0.00
INGSTRUP, ROSS	TEACHER	\$100,317.09	\$0.00
INNES, SEAN	ELECTRICAL FOREPERSON	\$84,397.65	\$2,164.05
IRETON ROACH, MARJORIE	TEACHER	\$101,658.20	\$0.00
IRETON, CATHERINE	TEACHER	\$92,095.40	\$0.03
IRISH, WENDY	TEACHER	\$92,497.56	\$0.00
ISAAC, NORMAN	PAINTER	\$84,096.63	\$41.48
JACKLIN, NATHAN	TEACHER	\$90,656.61	\$38.85
JAMES, CAMERON	TEACHER	\$92,480.79	\$0.00
JAMES, HEIDI	TEACHER	\$101,576.47	\$0.00
JANTZ, MEGAN	TEACHER	\$85,417.75	\$1,792.36
JANZEN, BARRY	VICE-PRINCIPAL	\$86,966.75	\$0.00
JARD M, ANDREA	TEACHER	\$97,691.48	\$0.00
JARDINE, DANIEL	TEACHER	\$92,480.79	\$46.40
JAY, CLAUDIA	TEACHER	\$77,870.51	\$0.00
JENKINS, CHRISTOPHER	TEACHER	\$103,743.62	\$5,860.14
JENKINS, KYLE	SYSTEMS ANALYST	\$94,607.76	\$723.65
JENSEN, LAURENCE	TEACHER	\$90,513.07	\$0.00
JENSEN, SELENA	TEACHER	\$101,685.08	\$0.00
JESSE, JOANNE	TEACHER	\$92,481.12	\$0.00
JODOIN, COLLEEN	TEACHER	\$92,480.84	\$0.00
JOHNS, TRACY	TEACHER	\$98,937.73	\$0.00
JOHNSON, AMANDA	VICE-PRINCIPAL	\$125,366.37	\$945.32
JOHNSON, BRETT	PRINCIPAL	\$142,908.50	\$837.78
JOHNSON, LINDSAY	DISTRICT VICE-PRINCIPAL, PATHWAYS & PARTNERSHIPS	\$128,721.93	\$2,007.49
JOHNSON, NEAL	TEACHER	\$92,577.54	\$55.48
JOHNSTON, CATHERINE	TEACHER	\$92,480.86	\$0.00
JOHNSTON, MEGAN	TEACHER	\$84,171.92	\$0.00
JOHNSTON, PETER	TEACHER	\$92,480.78	\$0.00
JOLLIFFE, PARKER	TEACHER	\$101,576.79	\$1,400.15
JONES, ALECIA	TEACHER	\$86,257.41	\$0.00
JONES, FIONA	TEACHER	\$99,807.59	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
JONES, TAMARA	TEACHER	\$105,348.38	\$0.00
JONG, LAUREN	TEACHER	\$101,090.32	\$18.52
JORGENSEN, READ	PRINCIPAL	\$97,542.48	\$192.45
JORY, MEGAN	TEACHER	\$101,073.64	\$0.00
JOST, SHANNON	TEACHER	\$87,318.11	\$51.61
KARIM, KASSAM	TEACHER	\$100,866.59	\$123.86
KARPES, KATRINKA	TEACHER	\$91,357.81	\$0.00
KEANE, HAYLEY	TEACHER	\$96,408.85	\$0.00
KELLY, JENNIFER	TEACHER	\$76,319.66	\$1,591.94
KELLY, MARY	TEACHER	\$82,217.99	\$0.00
KENNEDY, CALEB	TEACHER	\$92,373.92	\$0.00
KENNEDY, MELANIE	TEACHER	\$101,592.78	\$0.00
KENTEL, JEANNE	TEACHER	\$80,771.48	\$0.00
KERR, KATY	TEACHER	\$79,129.45	\$236.25
KHEARI, MOHADESSEH	TEACHER	\$91,886.40	\$0.00
KHOSLA, GAUTAM	PRINCIPAL	\$146,734.43	\$895.07
KHOSLA, SARAH	VICE-PRINCIPAL	\$129,548.16	\$2,769.88
KIDD, WENDY	TEACHER	\$101,592.98	\$0.00
KIERNAN, MICHAEL	TEACHER	\$101,685.10	\$0.00
KIMAK, MARY-LOU	TEACHER	\$75,834.30	\$0.00
KIND, CINDY	TEACHER	\$99,227.38	\$0.00
KING, ALYSON	TEACHER	\$92,496.55	\$0.00
KING, CLAIRE	TEACHER	\$101,576.49	\$0.00
KING, NORA	TEACHER	\$77,107.41	\$0.00
KINNEAR, MYA	TEACHER	\$93,521.11	\$520.72
KINNEAR, ROBERT	TEACHER	\$92,495.71	\$38.85
KIRK, JOELLEN	TEACHER	\$80,341.44	\$0.00
KIRZINGER, EMILY	VICE-PRINCIPAL	\$132,077.88	\$39.06
KITTMER, LISA	TEACHER	\$99,345.51	\$0.00
KIVELL, SIOBHAN	TEACHER	\$92,495.66	\$0.00
KLOETZER, NATASHA	TEACHER	\$83,901.39	\$0.00
KLOVANCE, MARY	TEACHER	\$78,779.98	\$0.00
KNAPIK, PAUL	WELDER 1	\$85,186.41	\$0.00
KOCH, SHAUNEEN	TEACHER	\$100,011.65	\$234.64
KOLEBA, JANE	TEACHER	\$101,593.09	\$0.00
KONING, BERNARD	TEACHER	\$99,291.26	\$8.32
KOSCIK, KIMBERLY	TEACHER	\$99,222.53	\$0.00
KOSH, JACKIE	TEACHER	\$101,701.29	\$0.00
KOUTOUGOS, CHRISTOPHER	VICE-PRINCIPAL	\$132,077.85	\$643.75
KRAWETZ, JEFFREY	CARPENTER	\$76,289.54	\$508.65
KREMLER, LARA	TEACHER	\$98,209.51	\$0.00
KUBICEK, TESSA	TEACHER	\$102,371.66	\$0.00
KUCHER, AMELITA	TEACHER	\$94,260.46	\$135.00
KUPIAK, HEATHER	TEACHER	\$75,379.75	\$0.00
KURTZ, MARIE	TEACHER	\$99,333.76	\$0.00
KUSHNIR, MEGHAN	TEACHER	\$100,029.80	\$51.61
LA PLANTE, ANGELA	TEACHER	\$82,220.55	\$0.00
LACY, DONALD	TEACHER	\$101,576.48	\$0.00
LAKE, JOANNA	TEACHER	\$78,511.77	\$0.00
LAKE, ROBERT	TEACHER	\$99,266.55	\$0.00
LAM, ROBIN	TEACHER	\$92,594.65	\$0.00
LAMOND, RAJBIR	TEACHER	\$97,746.18	\$6.30
LAMONT, CATHERINE	TEACHER	\$78,963.48	\$0.00
LAMPARD, REBECCA	TEACHER	\$76,449.22	\$0.00
LANSDELL, SEAN	TEACHER	\$81,137.57	\$591.54
LAROUCHE, DONNA	TEACHER	\$77,993.02	\$0.00
LAROUCHE, JEFF	CARPENTER	\$77,380.22	\$47.89
LATOUR, DANIELLE	TEACHER	\$79,406.15	\$38.85
LAU, GENNY	TEACHER	\$77,770.04	\$51.61
LAVELLE, JAMES	PLUMBER	\$78,577.96	\$0.00
LAWRIE, JOELLE	TEACHER	\$82,078.64	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
LEAHY, CHRISTINA	TEACHER	\$88,420.15	\$0.00
LEBLOND, DONALD	TEACHER	\$98,302.22	\$0.00
LEDET, PAUL	VICE-PRINCIPAL	\$132,077.79	\$662.70
LEDUC, RHONDA	VICE-PRINCIPAL	\$122,104.49	\$75.46
LEE, JACOB	TEACHER	\$82,978.55	\$0.00
LEE, MICHELLE	TEACHER	\$98,735.22	\$0.00
LEE, WINNIE	TEACHER	\$98,034.66	\$1,596.66
LEESON, CHRISTOPHER	TEACHER	\$90,531.82	\$0.00
LELONDE, PAMELA	TEACHER	\$95,071.16	\$0.00
LEMON, ALEX	TEACHER	\$84,805.19	\$0.00
LENO, LAURA	TEACHER	\$92,594.69	\$0.00
LEROY, CLODAGH	ALLIED SPECIALIST	\$99,652.82	\$1,361.85
LESLIE, BRIAN	ENERGY MANAGER	\$94,694.42	\$1,640.44
LESLIE, JASON	TEACHER	\$94,192.44	\$0.00
LESOWSKI, KELSI	TEACHER	\$80,335.77	\$0.00
LEWIS, CHERIE	TEACHER	\$92,494.99	\$0.00
LIDDELL, RACHEL	TEACHER	\$101,598.79	\$0.00
LIENARD-BOISJOLI, BYRON	TEACHER	\$99,211.50	\$20.00
LILYHOLM, ROBERT	TEACHER	\$100,893.44	\$0.00
LIM, TERRENCE	TEACHER	\$80,789.49	\$0.00
LINDSAY, SHONA	TEACHER	\$101,576.49	\$214.70
LINDSETH, IAN	TEACHER	\$93,223.94	\$0.00
LINNELL, DEBORAH	TEACHER	\$92,480.81	\$0.00
LISTER, KATHRYN	TEACHER	\$87,393.76	\$0.00
LITSTER, REID	SENIOR MANAGER, MARKETING INTERNATIONAL PROGRAM	\$111,298.66	\$18,769.28
LOCKER, HEATHER	TEACHER	\$98,690.69	\$0.00
LOCKWOOD, PAULA	TEACHER	\$101,181.02	\$48.25
LONGENECKER, KIMBERLY	TEACHER	\$83,806.02	\$0.00
LONGEWAY, KRISTA	TEACHER	\$91,894.06	\$0.00
LOSCHIAVO, MARIKA	TEACHER	\$92,533.68	\$0.00
LOUCKS, SUSAN	TEACHER	\$77,545.86	\$0.00
LOUGHTON, JACQUELINE	TEACHER	\$101,846.28	\$0.00
LOUKES, JEFFREY	TEACHER	\$102,099.45	\$0.00
LUBINICH, CHRISTOPHER	TEACHER	\$93,398.27	\$0.00
LUKAT, NICOLE	TEACHER	\$81,436.78	\$825.80
LUND, LILA	TEACHER	\$83,294.05	\$0.00
LUNDGREN, KRISTEN	TEACHER	\$92,138.35	\$0.00
LUNT, FIONA	TEACHER	\$99,211.51	\$0.00
LUTES, KATIE	TEACHER	\$103,504.05	\$0.00
LUTNER, JULIE	ASSOCIATE SECRETARY-TREASURER	\$155,550.03	\$2,947.19
LYTH, MARKUS	TINSMITH	\$80,586.54	\$114.96
MACDONALD, GEOFFREY	VICE-PRINCIPAL	\$125,470.58	\$50.00
MACDONALD, MEAGHAN	TEACHER	\$81,646.99	\$31.57
MACINNIS, CHRISTIAN	TEACHER	\$102,667.23	\$0.00
MACINTOSH, CHRISTOPHER	PRINCIPAL	\$146,734.43	\$0.00
MACKAY, ALYSSA	TEACHER	\$84,062.05	\$0.00
MACKENZIE, CAROLINE	TEACHER	\$92,594.70	\$0.00
MACLELLAN, LAURA	TEACHER	\$98,937.73	\$0.00
MACMASTER, MEGAN	ALLIED SPECIALIST	\$85,556.80	\$1,027.16
MADDERN, METTHEA	TEACHER	\$101,728.52	\$171.85
MAESTRELLO, JENNIFER	TEACHER	\$87,162.43	\$0.00
MAGEE, NESSIE	TEACHER	\$76,669.18	\$950.56
MAILHIOT, DALE	TEACHER	\$101,592.74	\$0.00
MALLET, DEIRDRE	TEACHER	\$97,142.20	\$0.00
MALLET, JOSEPH	TEACHER	\$90,726.89	\$65.00
MALLORY, DIANNE	TEACHER	\$101,673.70	\$0.00
MALLORY, DOUGLAS	TEACHER	\$103,062.50	\$0.00
MALOUGHNEY, ALISON	TEACHER	\$93,648.51	\$0.00
MANDERS, CAROLINE	EXECUTIVE ASSISTANT TO THE SUPERINTENDENT OF SCHOOLS	\$87,949.91	\$1,365.78
MANGAN, JOANNA	TEACHER	\$88,272.46	\$0.00
MANNING, PAULA	TEACHER	\$99,326.13	\$48.25

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
MARCHI, JEFF	TEACHER	\$101,674.19	\$0.00
MARCZYK, LISA	TEACHER	\$79,729.69	\$0.00
MARGETTS, MARLA	PRINCIPAL	\$142,933.09	\$708.75
MARI, DANIEL	TEACHER	\$103,393.80	\$0.00
MARLEY, EMMA	VICE-PRINCIPAL	\$125,366.37	\$334.30
MARSH, SONJA	TEACHER	\$91,783.77	\$17.15
MARSHALL, TRESA	TEACHER	\$89,636.93	\$473.99
MARTA, LISA	TEACHER	\$99,211.50	\$0.00
MARTA, STEPHEN	TEACHER	\$99,211.49	\$0.00
MARTIN, JEANETTE	TEACHER	\$101,592.66	\$120.00
MARTIN, JENNIFER	TEACHER	\$101,674.43	\$104.00
MARTIN, MATTHEW	TEACHER	\$89,637.96	\$0.00
MARTINEZ, FERNANDO	CARPENTER	\$79,252.84	\$1,496.84
MARTINIUK, ADELE	TEACHER	\$79,463.96	\$0.00
MASINI, DAVID	TEACHER	\$92,551.76	\$0.00
MATHIAS, EMILY	TEACHER	\$97,010.41	\$0.00
MATHIS, JENNIFER	TEACHER	\$101,728.60	\$0.00
MATTE, SANDRA	TEACHER	\$101,592.28	\$0.00
MAURO, AMANDA	TEACHER	\$77,603.88	\$0.00
MAWHINNEY, MELISSA	TEACHER	\$101,727.15	\$6.42
MAWSON, CASEY	TEACHER	\$92,222.81	\$0.00
MAXWELL, AARON	PRINCIPAL	\$139,199.78	\$603.75
MAXWELL, HEATHER	TEACHER	\$80,662.63	\$0.00
MAXWELL, JACQUELINE	TEACHER	\$80,346.98	\$0.00
MAXWELL, KWYN	TEACHER	\$99,685.14	\$0.00
MAY, FIONA	TEACHER	\$101,727.10	\$0.00
MAY-POOLE, SARAH	TEACHER	\$89,121.57	\$0.00
MAZZA, MICHAEL	TEACHER	\$101,592.78	\$0.00
MCCARTNEY, SEAN	DISTRICT PRINCIPAL, INCLUSIVE LEARNING	\$150,561.40	\$1,186.45
MCCONCHIE, CHLOE	TEACHER	\$91,739.92	\$0.00
MCCOY, CONNOR	PRINCIPAL	\$142,908.48	\$0.00
MCCREESH, TIMOTHY	PRINCIPAL	\$134,466.91	\$2,083.20
MCDIARMID, JESSICA	TEACHER	\$94,137.96	\$0.00
MCDONALD, CHRIS	TEACHER	\$92,480.78	\$444.59
MCDONALD, JAMIE	CARPENTER	\$79,234.57	\$0.00
MCDONELL, RISA	TEACHER	\$86,277.62	\$0.00
MC GEE, JADE	CARPENTER	\$77,515.50	\$1,716.96
MC GEE, KATRINA	TEACHER	\$100,985.24	\$1,181.75
MCINTOSH, GWYNETH	TEACHER	\$105,071.81	\$0.00
MCKAY, MARTHA	TEACHER	\$98,702.42	\$146.39
MCKAY, PETER	TEACHER	\$88,995.36	\$2,271.10
MCKEACHIE, CAITLIN	TEACHER	\$91,795.80	\$0.00
MCKEAN, DANIEL	TEACHER	\$103,149.80	\$201.28
MCKEE, HEATHER	TEACHER	\$101,658.65	\$0.00
MCKEE, COLTON	TEACHER	\$91,795.93	\$250.00
MCKINSTRY, ASHLEY	TEACHER	\$78,437.92	\$0.00
MCLAREN, GRAHAM	TEACHER	\$103,472.74	\$391.49
MCLEAN, MARY	TEACHER	\$95,084.93	\$51.61
MCMASTER, ELIZABETH	PRINCIPAL	\$135,001.88	\$628.95
MCMILLAN, CATHY	TEACHER	\$90,208.80	\$0.00
MCMILLAN, DANNY	TEACHER	\$92,569.87	\$141.50
MCMORRAN, ANDREA	TEACHER	\$99,706.79	\$0.00
MCPHAIL, LISA	COMMUNICATIONS & COMMUNITY ENGAGEMENT MANAGER	\$84,717.77	\$2,064.77
MCRAE, SONYA	TEACHER	\$86,842.10	\$152.32
MCTAVISH-HAHN, LAURA	TEACHER	\$101,548.18	\$51.61
MEAD, KATHY	TEACHER	\$90,460.49	\$40.00
MEADOWS, ALLISON	TEACHER	\$92,161.08	\$0.00
MEILLEUR, MARGO	TEACHER	\$98,720.38	\$38.85
MEJRHIROU, NAIMA	TEACHER	\$84,233.04	\$0.00
MELDRUM, EDWARD	TEACHER	\$92,592.37	\$728.60
MELNYCHUK, JEFFREY	PLUMBER	\$79,799.47	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
MENGUAL, ISABEL	TEACHER	\$95,613.93	\$65.00
MERCER, DANIELLE	VICE-PRINCIPAL	\$125,109.36	\$21.00
MERCIER, EDITH	TEACHER	\$80,320.72	\$0.00
MEREDITH, KELLI	TEACHER	\$79,810.31	\$0.00
MICHAEL, MORGANE	TEACHER	\$90,716.39	\$0.00
MILLER, GABRIEL	CARPENTER	\$80,712.10	\$0.00
MILLER, KORINA	TEACHER	\$81,025.75	\$0.00
MILLER, SHANNON	TEACHER	\$95,734.79	\$0.00
MILLIKEN, EMMA	TEACHER	\$83,370.66	\$1,687.54
MILLS-MACNICOL, KAREN	TEACHER	\$89,927.37	\$0.00
MITCHELL, GORDON	PRINCIPAL	\$150,561.40	\$1,478.78
MITCHELL, JOANNE	ALLIED SPECIALIST	\$98,678.17	\$2,866.66
MITCHELL, NATALIA	TEACHER	\$92,495.70	\$51.61
MIX, LAURA	TEACHER	\$83,421.50	\$0.00
MLINAR, IVE	ELECTRICIAN	\$81,180.40	\$1,208.78
MOONLIGHT, DAVID	TEACHER	\$101,728.56	\$10.00
MOORE, ALISSA	VICE-PRINCIPAL	\$128,721.94	\$3,332.93
MOORE, AUDREY	TEACHER	\$101,701.30	\$0.00
MOORE, JESSIE	DISTRICT VICE-PRINCIPAL, LEARNING TEAM	\$130,062.07	\$2,995.49
MOORE, MARY	TEACHER	\$101,000.02	\$0.00
MOORE, MONIQUE	TEACHER	\$92,480.85	\$3,617.26
MOORE, WILLIAM	TEACHER	\$103,287.11	\$0.00
MOORES, JENNA	TEACHER	\$86,182.93	\$0.00
MORA, JENNIFER	TEACHER	\$99,429.40	\$51.61
MOREAU, HEATHER	TEACHER	\$92,594.91	\$0.00
MOREAU, JILL-MARIE	TEACHER	\$77,101.26	\$81.60
MOREAU, JOYCE	TEACHER	\$101,592.48	\$0.00
MOREAU, LEAH	PRINCIPAL	\$150,561.39	\$337.70
MORRIS, KIM	SECRETARY-TREASURER	\$77,468.22	\$3,111.82
MORRIS, MICHAEL	TEACHER	\$105,219.62	\$0.00
MORRISON, JEAN	TEACHER	\$102,590.65	\$230.01
MORRISON, MARK	TEACHER	\$88,749.92	\$0.00
MORRISON, STEVEN	TEACHER	\$87,925.71	\$0.00
MORSON, MICHELLE	TEACHER	\$101,712.37	\$0.00
MORTON, ALYSSA	ALLIED SPECIALIST	\$75,689.09	\$9,309.14
MOSTYN, KATHLEEN	TEACHER	\$101,685.07	\$0.00
MUCCIARELLI, VALERIE	TEACHER	\$80,938.83	\$0.00
MUELLER, ANDREA	TEACHER	\$101,576.45	\$0.00
MULLEN, CLARE	TEACHER	\$92,495.74	\$0.00
MULVIHILL, LISA	TEACHER	\$85,358.53	\$66.44
MUNRO, NATALIE	TEACHER	\$90,566.90	\$0.00
MUNSON, JENNIFER	TEACHER	\$81,278.93	\$0.00
MURPHY, T M	PRINCIPAL	\$142,908.51	\$3.64
MURRAY, CAROLINE	TEACHER	\$90,947.30	\$0.00
MURRAY, CHRISTIAN	TEACHER	\$101,592.75	\$0.00
MURRAY, PAMELA	TEACHER	\$101,695.65	\$46.40
MYHRE, SONJA	TEACHER	\$101,728.89	\$66.42
MYLES, SUNNY	TEACHER	\$90,082.02	\$38.85
MYTTENAR, MELINDA	TEACHER	\$101,071.01	\$0.00
NAST, RYAN	TEACHER	\$100,685.20	\$0.00
NAUGHTON, NADINE	PRINCIPAL	\$142,908.48	\$3,041.62
NAULT, LAURA	TEACHER	\$101,592.73	\$0.00
NEAL, BRYAN	TEACHER	\$98,763.72	\$687.55
NEISER, KYLIE	TEACHER	\$78,477.43	\$0.00
NELSON, CATHARINE	TEACHER	\$92,495.20	\$38.85
NEUDORF, SHERRI	TEACHER	\$92,495.67	\$0.00
NEUFELD, KAITLIN	TEACHER	\$89,095.77	\$0.00
NEVES, COLLEEN	TEACHER	\$92,021.20	\$0.00
NEVILLE, RANDY	TEACHER	\$101,579.70	\$0.00
NEWELL, DAVID	TEACHER	\$91,094.55	\$50.00
NEWMAN-BENNETT, MICHELLE	TEACHER	\$101,592.59	\$9.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
NEX, CARLENE	TEACHER	\$93,620.70	\$0.00
NG, CHRISTINA	TEACHER	\$91,447.13	\$0.00
NGUYEN, KIRA	TEACHER	\$101,721.62	\$0.00
NICKERSON, CAREY	VICE-PRINCIPAL	\$115,421.69	\$1,064.94
NICOLSON, JOANNE	TEACHER	\$92,569.96	\$0.00
NIEMI, SHELLY	DIRECTOR, INDIGENOUS EDUCATION	\$158,063.80	\$22,630.77
NIGH, CHERYL	TEACHER	\$104,970.90	\$666.55
NOLAN, JAIME	TEACHER	\$93,525.80	\$0.00
NORDSTROM, MARIA	TEACHER	\$101,700.54	\$47.11
NORRIS, AARON	PRINCIPAL	\$146,857.24	\$76.72
NORTH, STEVEN	TEACHER	\$79,214.29	\$0.00
NORTON, DERRICK	TEACHER	\$83,688.29	\$0.00
NUGENT, JOY	TEACHER	\$101,295.77	\$15.00
NYHAN, KELLY	TEACHER	\$92,569.58	\$0.00
O'CONNOR, BRENNIA	PRINCIPAL	\$142,908.48	\$3,406.38
O'CONNOR, KATHERINE	TEACHER	\$81,614.12	\$33.32
O'CONNOR, KYLA	TEACHER	\$99,227.50	\$0.00
OHL, JENNY	VICE-PRINCIPAL	\$103,851.18	\$14.68
OHL, PHILIP	VICE-PRINCIPAL	\$132,113.88	\$685.12
O'KEEFE, MARCY	TEACHER	\$92,495.13	\$0.00
O'KEEFE, CHRISTINA	TEACHER	\$75,989.48	\$0.00
OLYNYK, NICOLE	TEACHER	\$75,486.29	\$0.00
O'MALLEY, KATHLEEN	TEACHER	\$101,592.45	\$0.00
ONUMA, JODY	TEACHER	\$101,712.36	\$0.00
ORAAS, KAREN	TEACHER	\$95,973.32	\$0.00
O'REILLY, TAMARA	TEACHER	\$102,577.17	\$12.65
ORME, GEOFFREY	TEACHER	\$101,685.10	\$33.32
O'RYAN, JENNIFER	TEACHER	\$101,592.73	\$0.00
OSTAPOVICH, BRIAN	CARPENTER	\$81,236.03	\$211.93
O'SULLIVAN, SHERRI	TEACHER	\$84,255.67	\$0.00
OTOUPAL, SARAH	TEACHER	\$82,893.22	\$0.00
OTTENBREIT, RACHEL	TEACHER	\$78,569.58	\$66.42
OTTENBREIT, SUSAN	PRINCIPAL	\$139,504.88	\$0.00
OWEN, JASON	TEACHER	\$92,479.40	\$49.92
OWEN, LISA	TEACHER	\$98,006.74	\$0.00
PAGNOTTA, DYLAN	TEACHER	\$77,418.92	\$0.00
PANTALEO, PAUL	TEACHER	\$101,694.05	\$66.44
PARIS, JOSEE	PRINCIPAL	\$142,908.50	\$603.75
PARKER, AARON	PRINCIPAL	\$150,561.40	\$798.89
PARKER, CHRISTOPHER	TEACHER	\$92,495.69	\$0.00
PARLEE, JENNIFER	TEACHER	\$91,361.27	\$0.00
PARMAR, HERVINDER	DIRECTOR OF FINANCE, BUDGETS & FINANCIAL REPORTING	\$125,434.20	\$2,019.87
PARRY, MEGAN	TEACHER	\$85,683.65	\$0.00
PASK, SHANE	TEACHER	\$82,167.32	\$0.00
PATEL, REEMA	TEACHER	\$77,002.01	\$0.00
PATTERSON, CHRISTINE	VICE-PRINCIPAL	\$125,366.37	\$0.00
PAULSON, SARAH	TEACHER	\$99,630.96	\$51.61
PEATY, MARK	MANAGER, MINOR CAPITAL	\$114,272.91	\$2,194.04
PEDDIE, MEGAN	TEACHER	\$101,712.37	\$12.65
PEDLOW, LINDSAY	TEACHER	\$92,814.29	\$0.00
PEEREBOOM, DARIEN	TEACHER	\$75,766.00	\$0.00
PELLETIER, CHRISTINA	VICE-PRINCIPAL	\$130,406.43	\$2,052.64
PENNER, KURT	TEACHER	\$82,146.31	\$0.00
PENTY, ROSALIND	TEACHER	\$99,211.49	\$0.00
PERCIVAL, MICAH	TEACHER	\$77,535.07	\$0.00
PERRY, NAOMI	TEACHER	\$99,818.07	\$129.72
PETERS, PENNY-JANE	TEACHER	\$80,277.00	\$0.00
PETERSON, ALISON	TEACHER	\$101,204.47	\$0.00
PETERSON, KRISTINE	TEACHER	\$101,691.36	\$7,998.81
PETERSON, SUSANNA	TEACHER	\$77,987.25	\$0.00
PETLEY-JONES, JACK	TEACHER	\$96,125.69	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
PETRINI, GILLIAN	TEACHER	\$83,308.61	\$0.00
PETROPOULOS, JENNY	TEACHER	\$92,603.40	\$0.00
PETROVIC, SHANNON	TEACHER	\$92,579.83	\$0.00
PETTIT, JAMES	PLUMBER	\$79,997.02	\$151.20
PHILIP, ANTHONY	ELECTRICAL FOREPERSON	\$94,694.86	\$498.68
PHILLIPS, ERIK	CARPENTER	\$79,474.73	\$1,688.10
PHILLIPS, JODI	TEACHER	\$101,701.18	\$0.00
PHILLIPS, MATTHEW	TEACHER	\$85,331.98	\$65.00
PIASENTIN, CHANTELE	TEACHER	\$79,248.79	\$31.57
PICK, RENEE	PRINCIPAL	\$142,908.54	\$1,320.03
PIERIK, TINA	PRINCIPAL	\$147,039.69	\$651.01
PIGGOTT, CAROLINE	TEACHER	\$92,497.03	\$0.00
PILLAY, KOGIE	TEACHER	\$92,569.01	\$0.00
PIRRITANO, MICHAEL	DEVELOPER/BUSINESS ANALYST	\$104,943.97	\$0.00
PITE, AARON	TEACHER	\$101,685.09	\$0.00
PITRE, GREGORY	TEACHER	\$100,346.09	\$108.80
PITRE, PHILLIP	VICE-PRINCIPAL	\$132,078.00	\$8.74
PLEDGER, MELISSA	OCCUPATIONAL HEALTH & SAFETY ADVISOR	\$87,567.70	\$129.15
POHL, BRENDA	TEACHER	\$101,736.00	\$405.04
POIRIER, TIFFANY	TEACHER	\$100,670.65	\$0.00
POLSON, AMY	VICE-PRINCIPAL	\$125,366.33	\$834.28
PONCHET, THIERRY	TEACHER	\$88,813.97	\$0.00
PORTER, ERIN	TEACHER	\$100,920.20	\$0.00
PORTER, LINDSAY	TEACHER	\$98,870.81	\$0.00
POULAIN, LOUIS	TEACHER	\$92,569.39	\$0.00
POULIN, HELENE	TEACHER	\$94,002.27	\$0.00
POWELL, LORRAINE	TEACHER	\$97,476.73	\$95.09
POWELL, SEAN	DISTRICT PRINCIPAL, LANGUAGES & MULTICULTURALISM	\$150,561.40	\$2,741.23
POY, GREGORY	TEACHER	\$103,094.90	\$0.00
PRATT, ROSANNE	TEACHER	\$99,227.34	\$0.00
PRESTON, JOYCE	TEACHER	\$100,550.64	\$57.25
PRESTON, KRISTINA	TEACHER	\$86,765.15	\$0.00
PRETTY, BRETT	TEACHER	\$99,211.47	\$0.00
PRICE, STEVEN	TEACHER	\$104,471.61	\$180.87
PROCTOR, SAUL	TEACHER	\$85,135.94	\$0.00
PRUNKL, KERRI	TEACHER	\$89,275.53	\$0.00
PSAILA, KEITH	TEACHER	\$92,569.98	\$0.00
PSAILA, LYNDA	TEACHER	\$94,252.38	\$0.00
PUCKETT, MELISSA	TEACHER	\$102,041.04	\$0.00
PUGH, ALISON	TEACHER	\$101,531.53	\$50.90
PULLAN, MIILA	TEACHER	\$101,164.27	\$0.00
PURNELL, CHRISTOPHER	TEACHER	\$99,369.16	\$0.00
QUAST, BRADY	TEACHER	\$104,030.85	\$0.00
QUAST, JEREMY	TEACHER	\$112,006.81	\$0.00
QUAST, VANESSA	TEACHER	\$103,395.12	\$0.00
QUINN, KERRY	TEACHER	\$87,261.11	\$0.00
RACANSKY, KELSEY	TEACHER	\$94,263.40	\$38.85
RAK, MICHAEL	TEACHER	\$89,637.14	\$0.00
RANKIN, TRACY	TEACHER	\$83,017.34	\$0.00
RAWSON, DENVER	TEACHER	\$90,762.24	\$0.00
RAYNOR-ATTERBURY, MOIRA	TEACHER	\$103,133.64	\$0.00
REED, DARREN	GROUNDS FOREPERSON	\$85,798.16	\$2,208.14
REED, REBECCA	TEACHER	\$76,547.54	\$0.00
REID, DEANNA	TEACHER	\$93,208.70	\$92.88
REID, JOHN	TEACHER	\$92,600.40	\$0.00
REID, KARI	TEACHER	\$101,071.54	\$0.00
REID, MICHELLE	TEACHER	\$99,377.81	\$0.00
REINTJES, MIKKI	TEACHER	\$101,576.47	\$0.00
RELF, JANA	PRINCIPAL	\$142,908.48	\$1,020.28
REMPPEL, SUSAN	TEACHER	\$101,674.38	\$0.00
RENYARD, TAMMY	DISTRICT PRINCIPAL, LEARNING TEAM	\$125,371.84	\$2,665.34

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
RESIDE, SARA	TEACHER	\$101,576.51	\$0.00
RESELL, DAGMAR	TEACHER	\$99,242.89	\$0.00
REYNOLDS, SEAN	TEACHER	\$101,701.45	\$20.00
RHODES, LEWIS	TEACHER	\$77,787.99	\$0.00
RICHARDSON, BETH	VICE-PRINCIPAL	\$125,471.80	\$1,673.70
RICHARDSON, JULIE	TEACHER	\$79,067.75	\$0.00
RIMEK, JANINE	TEACHER	\$92,495.87	\$0.00
ROBERTS, LEILANI	TEACHER	\$92,594.06	\$0.00
ROBERTS, VICKI	PRINCIPAL	\$138,523.90	\$1,964.88
ROBERTSON, JESSICA	TEACHER	\$94,314.08	\$51.61
ROBERTSON, LAURA	TEACHER	\$82,827.53	\$0.00
ROBINSON, AXEL	TEACHER	\$92,307.88	\$0.00
ROBINSON, NATALIE	TEACHER	\$78,426.33	\$0.00
ROBINSON, TRISH	TEACHER	\$101,592.91	\$0.00
ROCKWELL, ADRIA	TEACHER	\$86,446.12	\$0.00
RODIER, LYNNEA	TEACHER	\$83,935.30	\$0.00
RODMAN, DESMOND	PAINTER FOREPERSON	\$80,166.34	\$125.00
ROLSTON, CHERYL	VICE-PRINCIPAL	\$125,366.52	\$611.55
ROMPHF, JONATHAN	TEACHER	\$78,580.37	\$0.00
ROSENBERG, PETER	TEACHER	\$92,495.80	\$0.00
ROSS, BEVERLEY	TEACHER	\$92,480.80	\$0.00
ROSS, DARLENE	TEACHER	\$101,592.73	\$0.00
ROSS, JEREMY	TEACHER	\$92,587.18	\$0.00
ROSS, PADDY	TEACHER	\$92,495.71	\$0.00
ROSS, TANYA	TEACHER	\$103,702.12	\$312.22
ROTKIN, LISA	TEACHER	\$85,034.52	\$0.00
ROUECHE, ROBERT	ELECTRICIAN	\$80,235.68	\$1,039.50
ROUX, FRANCOISE	TEACHER	\$101,665.32	\$0.00
ROY, MATTHEW	TEACHER	\$88,926.77	\$0.00
RUD, LANA	TEACHER	\$92,495.93	\$65.00
RUDMAN, NICK	CARPENTER FOREPERSON	\$86,342.45	\$474.77
RUFFOLO, LIANA	TEACHER	\$99,392.31	\$0.00
RUMBLE, SEAN	TEACHER	\$77,204.98	\$0.00
RUMBOLT, SACHA	TEACHER	\$82,190.70	\$0.00
RUSS, PAM	ALLIED SPECIALIST	\$80,971.85	\$737.45
RUSSELL, HILARY	NETWORK SYSTEMS COORDINATOR	\$81,824.02	\$2,658.16
RUTHERFORD, SCOTT	TEACHER	\$100,655.76	\$134.55
SAKIYAMA, DALE	TEACHER	\$103,195.24	\$0.00
SALOMONS, MICHELLE	TEACHER	\$81,494.80	\$0.00
SALVATI, SUSAN	TEACHER	\$87,801.81	\$0.00
SAMUELSON, SCOTT	TEACHER	\$101,970.95	\$20.00
SANBORN, ANDREA	TEACHER	\$94,247.86	\$0.00
SANCHEZ, ANGELA	TEACHER	\$92,594.20	\$24.93
SANDERSON, CINDY	PRINCIPAL	\$142,908.52	\$25.02
SANSCHAGRIN, JENNIFER	TEACHER	\$96,653.58	\$0.00
SAPSFORD, BARBARA	VICE-PRINCIPAL	\$125,366.39	\$0.00
SAXBY, LEANNE	TEACHER	\$95,751.35	\$20.00
SCALAPINO, LISA	ALLIED SPECIALIST	\$101,606.99	\$466.59
SCHAEFER, JEFFREY	TEACHER	\$101,177.19	\$10.00
SCHIPPERS, MARK	TEACHER	\$101,685.10	\$38.85
SCHLAPPNER, CARRIE	PRINCIPAL	\$139,199.79	\$0.00
SCHNEIDER, JONATHAN	TEACHER	\$101,701.31	\$238.00
SCHROEDER, TODD	TEACHER	\$93,309.12	\$0.00
SCHURING, MEGAN	TEACHER	\$94,277.17	\$0.00
SCHWAB, CLARK	TEACHER	\$101,673.99	\$0.00
SCHWARZ, LOUISE	TEACHER	\$92,594.72	\$0.00
SCHWARZ, RENE	TEACHER	\$101,674.43	\$0.00
SCIGLIANO, FRANK	TEACHER	\$99,210.28	\$0.00
SCOTT, JENNIFER	VICE-PRINCIPAL	\$128,721.90	\$748.54
SCOTT-MONCRIEFF, KIMBERLY	TEACHER	\$92,495.80	\$0.00
SEABERG, MICHA	VICE-PRINCIPAL	\$128,721.91	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
SEABERG, VICKY	TEACHER	\$103,248.14	\$46.26
SEFTON, JAY	TEACHER	\$75,349.39	\$0.00
SENESE, JANE	TEACHER	\$91,534.04	\$0.00
SHALANSKY, PAUL	PAINTER	\$78,071.22	\$125.00
SHARP, DEANNE	TEACHER	\$101,576.48	\$0.00
SHAW, LISA	TEACHER	\$92,488.49	\$0.00
SHEMILT, SUSAN	TEACHER	\$92,480.88	\$0.00
SHERRINGTON, JENNIFER	TEACHER	\$99,211.49	\$0.00
SHERSTOBITOFF, TAMMY	DISTRICT PRINCIPAL, HUMAN RESOURCES	\$150,561.40	\$5,777.46
SHI, ZIHAN	SENIOR MANAGER, MARKETING INTERNATIONAL PROGRAM	\$111,648.01	\$19,464.00
SHIRES, ANDREW	TEACHER	\$92,480.80	\$0.00
SHLAKOFF, LYNN	TEACHER	\$93,302.18	\$39.06
SHOLINDER, KIMBERLY	TEACHER	\$90,651.91	\$0.00
SHONKI, KARMDDEEP	TEACHER	\$86,560.80	\$0.00
SHORTREED, DAVID	VICE-PRINCIPAL	\$128,721.92	\$93.45
SHORTT, CHARMINE	ACTING DISTRICT PRINCIPAL, EARLY YEARS AND CHILD CARE	\$141,243.65	\$182.89
SHOWERS, SONDRRA	TEACHER	\$90,919.87	\$0.00
SHRUBSOLE, DEREK	TEACHER	\$100,136.18	\$135.00
SHULTZ, ACIA	TEACHER	\$87,504.83	\$1,896.90
SHUM, ANNIE	TEACHER	\$93,808.70	\$0.00
SHYPITKA, BRENDA	TEACHER	\$92,565.43	\$0.00
SIMONS, KAILEIGH	TEACHER	\$84,142.98	\$0.00
SIMONSON, ERIC	TEACHER	\$101,576.47	\$0.00
SIMPSON, CORRINA	TEACHER	\$101,592.74	\$0.00
SINCLAIR, MICHAEL	CARPENTER	\$75,474.36	\$0.00
SINGH, TANIA	VICE-PRINCIPAL	\$122,708.77	\$474.93
SIRDINSKI, SUZANNE	TEACHER	\$101,576.43	\$0.00
SITAR, ISTVAN	TEACHER	\$103,262.13	\$0.00
SIVERTSON, GREG	TEACHER	\$101,592.93	\$0.00
SKINNER, ANDREA	TEACHER	\$101,685.06	\$0.00
SKWAROK, JAMES	TEACHER	\$101,685.09	\$0.00
SLOBODA, STEFANIE	VICE-PRINCIPAL	\$91,039.93	\$0.00
SMALL, JENNIFER	TEACHER	\$93,903.68	\$237.75
SMART, KIMBERLEE	TEACHER	\$99,227.34	\$0.00
SMIRNJAK, JOSEPH	ROOFER	\$78,812.24	\$744.52
SMITH, ALLISON	TEACHER	\$79,105.25	\$0.00
SMITH, CHRISTINE	TEACHER	\$103,356.66	\$410.68
SMITH, JOLENE	TEACHER	\$100,921.75	\$38.85
SMITH, PAUL	TEACHER	\$89,555.68	\$0.00
SMITH, SANDY	VICE-PRINCIPAL	\$118,682.32	\$0.00
SMITH, SUSAN	TEACHER	\$99,317.93	\$139.80
SNOW, JOANNA	PRINCIPAL	\$142,908.48	\$628.95
SOMERS, EDWARD	TEACHER	\$103,616.95	\$3,626.79
SOMMERFELD, CHRISTINA	TEACHER	\$77,003.22	\$0.00
SORENSEN, JODI	TEACHER	\$101,592.72	\$0.00
SPAHAN, FRANCINE	TEACHER	\$84,298.06	\$0.00
SPARROW, DENISE	TEACHER	\$92,495.65	\$0.00
SPELLER, RACHEL	TEACHER	\$99,326.97	\$0.00
SPICER, KEVIN	TEACHER	\$101,700.84	\$21.45
SPICER, STEPHANIE	TEACHER	\$101,609.41	\$0.00
SPIES, JANE	TEACHER	\$92,610.19	\$0.00
SPRAY, TIM	TEACHER	\$103,134.17	\$0.00
SRAN, STEVE	TEACHER	\$85,690.93	\$0.00
STAPPLETON, AMANDA	TEACHER	\$75,921.11	\$0.00
STAR, MICHAEL	TEACHER	\$109,539.43	\$0.00
ST-ARNAUD, GABRIELLE	TEACHER	\$85,202.01	\$0.00
STEAD, NICOLE	TEACHER	\$99,227.59	\$0.00
STEEVES, NICOLE	TEACHER	\$101,069.21	\$0.00
STEVENS, MANDY	TEACHER	\$101,701.31	\$0.00
STEVENS, RYAN	TEACHER	\$99,227.37	\$0.00
STEVENS, SHELLEY	TEACHER	\$96,644.68	\$0.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
STEVENSON, JOHN	PLUMBER	\$78,055.70	\$0.00
STEVENSON, PAUL	VICE-PRINCIPAL	\$128,989.48	\$14.00
STEVENSON, RYAN	TEACHER	\$91,448.16	\$0.00
STEWART, AMBER	TEACHER	\$91,860.90	\$0.00
STEWART, CAITLIN	TEACHER	\$87,893.89	\$0.00
STONNELL, BRIAN	CARPENTER	\$79,071.10	\$1,962.09
STRATFORD, KATHY	TEACHER	\$84,914.13	\$0.00
STRIDE, KATRINA	SECRETARY-TREASURER	\$183,992.76	\$6,661.83
STRONG, NICOLE	TEACHER	\$101,701.31	\$0.00
SUMNER, JOHN	TEACHER	\$83,413.99	\$819.84
SUNDHER, SANJAI	TEACHER	\$101,635.24	\$0.00
SVENSON, WENDY	TEACHER	\$85,672.49	\$150.00
SWAN, LINDSAY	PRINCIPAL	\$135,776.46	\$69.18
TAGGART, AMY	TEACHER	\$99,317.86	\$90.00
TAGGART, ROXANNE	TEACHER	\$103,133.62	\$0.00
TAGHAOUSSI, MARC	TEACHER	\$99,333.25	\$0.00
TAIT, SARAH	TEACHER	\$89,354.62	\$0.00
TAYLOR, BARBARA	VICE-PRINCIPAL	\$93,889.82	\$20.00
TAYLOR, CARRIE	TEACHER	\$99,317.92	\$0.00
TAYLOR, LISA	TEACHER	\$98,937.64	\$0.00
TAYLOR, JUSTIN	MANAGER, BUILDING MAINTENANCE	\$121,024.01	\$698.88
TEBO, CHELSEA	TEACHER	\$75,212.73	\$0.00
TEMMEI, LAUREL	TEACHER	\$77,806.99	\$0.00
TENCH, EMILY	TEACHER	\$84,643.11	\$0.00
TESSEMAKER, JOCELYN	TEACHER	\$92,495.69	\$43.76
TEVAARWERK, KATHERINE	TEACHER	\$101,593.34	\$0.00
THATCHER, GORDON	TEACHER	\$100,893.42	\$0.00
THEIM, SUSAN	TEACHER	\$92,495.15	\$20.00
THISTLE, WILLIAM	TEACHER	\$92,624.72	\$0.00
THOMAS, LARA	TEACHER	\$82,015.29	\$0.00
THOMAS, SCOTT	PRINCIPAL	\$142,908.49	\$0.00
THOMAS-BOOTH, ERICA	TEACHER	\$99,211.53	\$20.00
THOMPSON, DONNA	PRINCIPAL	\$150,561.40	\$1,523.13
THOMPSON, KATE	TEACHER	\$83,318.31	\$0.00
THOMPSON, MIKE	TEACHER	\$99,059.96	\$73.00
THOMPSON, LAUREN	TEACHER	\$81,002.45	\$0.00
THOMPSON, THOMAS	PRINCIPAL	\$139,920.93	\$20.00
THORNBER, SARAH	TEACHER	\$105,388.71	\$10.00
THORNTON, KEELY	TEACHER	\$100,509.80	\$75.06
THURBIDE, CAMERON	TEACHER	\$92,569.97	\$0.00
TIMMERMANS, TANYA	TEACHER	\$92,495.70	\$0.00
TIRINGER, KATHERINE	TEACHER	\$92,619.29	\$0.00
TISSARI, JANET	TEACHER	\$99,227.60	\$0.00
TOMPKINS, MARYLOU	TEACHER	\$101,592.73	\$5.09
TOPIC, WINIFRED	TEACHER	\$78,535.84	\$0.00
TOSZAK, ROBIN	TEACHER	\$101,730.10	\$0.00
TOYE-WATSON, JADE	TEACHER	\$79,696.12	\$0.00
TRAN, JACK	TEACHER	\$91,533.33	\$0.00
TRAN, STEPHANE	TEACHER	\$103,364.00	\$0.00
TRAVERSE, CAMILLE	ALLIED SPECIALIST	\$83,258.38	\$6,538.40
TRAYNOR, JANELLE	TEACHER	\$101,576.49	\$0.00
TREBLE, JENNIFER	TEACHER	\$101,699.55	\$0.00
TRENCHARD, LEANN	TEACHER	\$101,674.44	\$0.00
TRERICE, DYLAN	TEACHER	\$80,937.41	\$11.01
TRINH, AI LINH	TEACHER	\$101,592.74	\$0.00
TROFIMUK, MARYANNE	PRINCIPAL	\$146,734.43	\$1,795.43
TRUMPY, CHRISTINA	TEACHER	\$86,969.89	\$0.00
TUCKER, ROBERT	DISTRICT ADMINISTRATOR, INTERNATIONAL EDUCATION	\$141,443.74	\$25,561.49
TURCOTTE, JULIEN	TEACHER	\$83,508.08	\$0.00
TURNER, BENJAMIN	TEACHER	\$90,110.84	\$812.40
TURNER, EDWARD	ELECTRICIAN	\$77,519.36	\$2,982.19

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
TYMOSHUK, VICTOR	TEACHER	\$92,480.85	\$0.00
TYRRELL, RACHELLE	TEACHER	\$99,210.33	\$0.00
UGLJAR, LAUREN	TEACHER	\$85,324.93	\$0.00
UNDERWOOD, ALEXIS	TEACHER	\$90,660.49	\$38.85
VAIR, JAMES	DIRECTOR, HUMAN RESOURCES	\$166,379.46	\$4,388.72
VALIKOSKI, ANN	TEACHER	\$79,023.91	\$0.00
VAN CAMPEN, NICOLE	TEACHER	\$77,433.49	\$0.00
VAN HECKE, JUSTIN	CARPENTER	\$77,423.54	\$0.00
VAN MOLL, ERIC	TEACHER	\$92,604.48	\$0.00
VAN TINE, BART	TEACHER	\$83,226.20	\$625.00
VANAKKER, MARK	TEACHER	\$92,594.85	\$0.00
VARGAS, DAVID	TEACHER	\$92,480.81	\$0.00
VERHAGEN, MICHAEL	TEACHER	\$96,936.99	\$1,725.74
VERRIER, ANGELE	TEACHER	\$79,271.95	\$0.00
VINGO, MICHELLE	TEACHER	\$99,561.90	\$0.00
VISTISEN-HARWOOD, MARNI	DIRECTOR, FACILITIES	\$146,737.84	\$176.32
VOGT-CULP, SUSAN	TEACHER	\$88,391.58	\$51.61
VOLK, STACEY	TEACHER	\$82,276.83	\$0.00
VON TIGERSTROM, MAUREEN	TEACHER	\$101,071.71	\$428.78
VRANJES, TOMO	TEACHER	\$101,635.00	\$0.00
WADE, ETHAN	ELECTRICIAN	\$80,947.66	\$2,648.08
WADE, PHILLIP	ASSISTANT MANAGER, BUILDING MAINTENANCE	\$90,466.23	\$1,856.74
WALASEK, DEBRA	TEACHER	\$83,436.11	\$0.00
WALASEK, JASON	TEACHER	\$99,227.50	\$0.00
WALKER, OMDREA	TEACHER	\$101,575.17	\$0.00
WALKER, RAYMOND	CARPENTER	\$82,741.40	\$1,957.17
WALKER, REBECCA	TEACHER	\$92,579.93	\$0.00
WALKER, SHEILAH	TEACHER	\$100,708.53	\$0.00
WALLACE, GORDON	PROJECT MANAGER, MAJOR CAPITAL	\$107,271.58	\$0.00
WALLACE, SEAN	TEACHER	\$103,111.07	\$65.00
WALMAN, ASHLEY	TEACHER	\$100,534.00	\$12.65
WALT, DANA	TEACHER	\$103,229.98	\$0.00
WALTERS, LARA	TEACHER	\$88,032.33	\$120.41
WALTON, CAROL	TEACHER	\$101,655.81	\$2,046.99
WANLESS, JENNIFER	TEACHER	\$98,195.71	\$0.00
WARDLE, TANYA	TEACHER	\$101,592.72	\$24.93
WATSON, BRENT	TEACHER	\$99,227.41	\$0.00
WATT, ZOE	ALLIED SPECIALIST	\$98,660.90	\$9,899.97
WEAR, LARA	TEACHER	\$101,576.45	\$0.00
WEAVER, JEFFERY	TEACHER	\$103,287.82	\$38.85
WEBER, DEBORAH	TEACHER	\$92,651.70	\$0.00
WEBER, ELEANOR	TEACHER	\$99,039.89	\$0.00
WECKEND, SUZANNE	VICE-PRINCIPAL	\$124,040.50	\$355.92
WEINERMAN, ASHER	TEACHER	\$85,852.01	\$0.00
WEIR, HEATHER	TEACHER	\$93,097.32	\$0.00
WELBY, SEAN	TEACHER	\$101,067.48	\$0.00
WELSH, ELIZABETH	ALLIED SPECIALIST	\$98,677.21	\$0.00
WEST, ALISON	TEACHER	\$98,709.64	\$17.15
WEST, GWYNETH	TEACHER	\$92,480.83	\$33.00
WEST, MELANIE	TEACHER	\$78,008.17	\$14.69
WESTBY, LEOLA	TEACHER	\$92,555.13	\$0.00
WESTCOTT, STEPHEN	TEACHER	\$92,495.79	\$176.32
WESTON, JOHN	TEACHER	\$101,699.71	\$0.00
WHEELER, STEWART	TEACHER	\$120,422.58	\$0.00
WHITE, BENJAMIN	TEACHER	\$98,182.99	\$0.00
WHITE, JAIMEE	TEACHER	\$94,432.33	\$0.00
WHITTEN, DEBORAH	SUPERINTENDENT OF SCHOOLS	\$247,397.25	\$11,603.21
WHYTE, KAREN	TEACHER	\$79,361.01	\$0.00
WIGNALL, CHRISTOPHER	TEACHER	\$99,359.92	\$0.00
WIGNALL, JENNIFER	VICE-PRINCIPAL	\$132,077.81	\$314.85
WILCOX, KEVIN	TEACHER	\$82,230.27	\$95.20

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

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

NAME	POSITION	REMUNERATION	EXPENSES
WILKINSON, KAYLI	TEACHER	\$82,472.27	\$0.00
WILLIAMS, ALAN	TEACHER	\$92,495.62	\$84.53
WILLIAMS, CATERINA	TEACHER	\$75,272.00	\$0.00
WILLIAMS, JESSICA	TEACHER	\$95,278.09	\$0.00
WILLIAMS, LYNDA	TEACHER	\$99,291.23	\$0.00
WILLIAMSON, LAUREN	TEACHER	\$98,785.26	\$0.00
WILLINGTON, CARMEN	TEACHER	\$99,333.69	\$0.00
WILLSON, LAUREN	TEACHER	\$78,038.71	\$0.00
WILSON, CHRISTINA	TEACHER	\$91,532.49	\$0.00
WILSON, EVAN	MECHANICAL FOREPERSON	\$83,315.61	\$239.45
WILSON, NICOLE	TEACHER	\$84,471.87	\$0.00
WILTON, DEANNA	TEACHER	\$92,594.62	\$21.44
WINKLER, SARAH	PRINCIPAL	\$135,370.02	\$1,097.73
WINTON, TONYA	VICE-PRINCIPAL	\$118,652.23	\$672.87
WISH, ALANNA	TEACHER	\$76,074.70	\$0.00
WITTMAN, BRIE	TEACHER	\$88,544.33	\$0.00
WITZKE, AARON	TEACHER	\$75,187.87	\$10.00
WOLSAK, JUSTINE	TEACHER	\$101,593.61	\$0.00
WOOD, SHAWNA	TEACHER	\$101,592.75	\$0.00
WOODLAND, JUDITH	TEACHER	\$86,020.90	\$0.00
WOODROW, ANDREA	TEACHER	\$81,353.20	\$97.18
WORSLEY, HARRISON	TEACHER	\$92,569.93	\$0.00
WRIGHT, COREY	TEACHER	\$103,783.00	\$0.00
WRIGHT, LINDSAY	TEACHER	\$88,593.07	\$0.00
WRIGHT, SARA	TEACHER	\$101,576.53	\$0.00
YAXLEY, CARLA	TEACHER	\$84,227.88	\$51.61
YEE, BRITTANY	TEACHER	\$75,752.87	\$0.00
YOUNG, ALANA	TEACHER	\$85,418.44	\$0.00
YOUNG, ANDREW	CARPENTER	\$80,365.68	\$1,829.82
YOUNG, DAVID	TEACHER	\$101,071.52	\$0.00
ZAHARA, JODI	TEACHER	\$92,607.32	\$0.00
ZEMANEK, TIMOTHY	TEACHER	\$81,621.17	\$61.61
ZHOU, BRONWYN	TEACHER	\$75,646.67	\$0.00
ZOLBROD, SAMUEL	TEACHER	\$82,015.27	\$100.00
ZUYDERDUYN, MELISSA	TEACHER	\$100,685.47	\$34.00
TOTAL FOR EMPLOYEES WITH REMUNERATION THAT EXCEEDS \$75,000		\$114,125,992.75	\$557,154.22
TOTAL FOR EMPLOYEES WITH REMUNERATION OF \$75,000 OR LESS		\$81,264,656.86	\$217,621.87
TOTAL FOR EMPLOYEES OTHER THAN ELECTED OFFICIALS		\$195,390,649.61	\$774,776.09
CONSOLIDATED TOTAL - REMUNERATION PAID		\$195,628,277.54	\$793,020.98
EMPLOYER PORTION OF EMPLOYMENT INSURANCE CONTRIBUTIONS AND CANADA PENSION PLAN			\$11,877,358.31

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

STATEMENT OF SEVERANCE AGREEMENTS

There were four (4) severance agreements under which payment commenced between School District No. 61 (Greater Victoria) and its non-unionized employees during fiscal year 2022-2023. These agreements represent from one (1) to eighteen (18) months of compensation.

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
ACCESSSMT HOLDINGS LTD	\$110,659.97
ACCUTEMP	\$36,245.37
ACKLANDS-GRAINGER INC	\$25,659.92
ADEMCO III LTD	\$89,772.17
AIR CANADA	\$26,340.07
AIRPLUS INDUSTRIAL CORP	\$29,810.62
ALI BABA PIZZA	\$58,090.91
ALLTECK LIMITED PARTNERSHIP	\$44,206.06
AMAZON.CA	\$358,930.89
ANDREW SHERET LTD	\$368,038.62
APOLLO SHEET METAL LTD	\$328,494.30
APPLE CANADA INC	\$580,101.55
ARCHIE JOHNSTONE PLUMBING & HEATING	\$584,367.09
ARI FINANCIAL SERVICES T46163	\$116,316.62
ART STARTS IN SCHOOLS	\$27,212.25
ASSOCIATED VICTORIA PEST	\$31,970.78
AVI-SPL CANADA LTD	\$28,263.29
BARAGAR ENTERPRISES LTD	\$33,547.52
BARTLETT TREE EXPERT COMPANY	\$71,802.15
BC FERRIES	\$63,513.91
BC HYDRO & POWER AUTHORITY	\$1,498,006.42
BC SCHOOL SPORTS	\$45,980.19
BC TRANSIT	\$95,897.52
BCSTA	\$85,169.48
BIN THERE DEMOLITION	\$25,611.60
BLACK PRESS GROUP LTD	\$28,819.00
BOLEN BOOKS LTD	\$47,397.23
BORDEN LADNER GERVAIS LLP	\$152,563.46
BUNZL CLEANING AND HYGIENE CANADA	\$763,407.47
BURNSIDE GORGE COMMUNITY ASSOCIATION	\$366,929.70
CAMOSUN COLLEGE	\$457,042.39
CANADA POST CORPORATION	\$50,033.77
CANADIAN CANCER SOCIETY	\$61,504.09
CANADIAN CORPS OF COMMISSIONAIRES	\$45,013.33
CANADIAN HAZ-MAT ENVIRONMENTAL	\$83,540.04
CANAM HOLDINGS LTD	\$51,999.20
CASCADIA METALS LTD	\$59,578.51
CDN TIRE STORE	\$46,884.74
CHARTER TELECOM INC	\$319,706.85
CITY OF VICTORIA	\$224,644.28
CLOVERDALE PAINT INC	\$57,584.69
COLUMBIA INDUSTRIAL SUPPLIES	\$60,376.53
COMMERCIAL LIGHTING PRODUCTS LTD	\$63,138.99
CONVOY SUPPLY - VICTORIA	\$28,914.21
CORP OF THE CITY OF VICTORIA	\$353,414.78
CORP OF THE DIST OF OAK BAY	\$25,985.59

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
CORP OF THE DIST OF SAANICH	\$272,729.72
COSTCO WHOLESALE	\$221,513.95
COUNTRY GROCER	\$30,555.20
CP DISTRIBUTORS LTD	\$27,782.33
CRESCENT BEACH PUBLISHING	\$62,135.97
CROY & CO. STAGE LIGHTING LTD	\$28,786.45
CURTIS MASONRY	\$81,116.00
DELTA VICTORIA OCEAN POINTE	\$138,413.21
DENBOW	\$81,964.75
DISNEYLAND RESORT	\$64,068.57
DMS TECHNOLOGIES INC	\$76,650.00
DOCUEASY - ENGLISH IN CANADA	\$57,338.25
DOLLARAMA	\$41,115.16
DOMINOS PIZZA 100QPS	\$26,834.40
DURWEST CONSTRUCTION MANAGEMENT	\$30,159,344.41
E C S ELECTRICAL CABLE SUPPLY	\$54,816.56
E H PRICE LIMITED	\$29,674.40
EAGLE WING TOURS	\$123,692.86
ECCO HEATING PRODUCTS	\$79,569.85
EDUCATIONAL WORLD TOURS	\$105,947.52
EECOL ELECTRIC LTD	\$109,947.60
ELLISON TRAVEL & TOURS LTD	\$103,176.00
ENGLERT INC	\$159,177.87
ENVIRO-VAC	\$72,106.36
ERDEM EXCAVATING LTD	\$666,868.48
ESQUIMALT NATION	\$131,144.16
ET GROUP	\$137,949.73
FAIRFIELD GONZALES COMMUNITY ASSOCIATION	\$1,304,014.90
FAIRWAY MARKET	\$74,694.88
FIRST RESPONSE GLASS LTD	\$26,816.52
FIVE STAR PAVING CO LTD	\$206,777.29
FLYNN CANADA LIMITED	\$195,311.55
FOCUSED EDUCATION RESOURCES SOLUTIONS	\$59,289.48
FOLLETT SCHOOL SOLUTIONS INC	\$56,447.75
FORBO FLOORING CANADA CORP	\$66,407.03
FORTISBC ENERGY (VANCOUVER ISLAND)	\$1,558,104.16
FRIESENS	\$25,609.27
FUN INTERNATIONAL EDUCATION	\$33,467.50
FUTUREBOOK PRINTING, INC	\$62,799.04
G.R. PEARKES RECREATION CENTRE	\$29,604.28
GARRAWAY, GARY	\$25,958.57
GASPARD	\$31,624.51
GFL ENVIRONMENTAL INC	\$31,128.76
GORDON FOOD SERVICE CANADA LTD	\$82,792.19
GRIST SLATE & TILE ROOFING INC	\$134,347.52
GVTA	\$132,735.00

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
HABITAT SYSTEMS INCORPORATED	\$166,920.60
HARRIS & COMPANY	\$58,715.23
HAZPRO ENVIRONMENTAL LTD	\$46,844.32
HD HORNE SPRAYFOAM & INSULATION LTD	\$41,742.77
HDR ARCHITECTURE ASSOCIATES INC	\$1,431,356.33
HEIGHTSAFE FALL PROTECTION SYSTEMS LTD	\$30,888.28
HEROLD ENGINEERING LIMITED	\$72,768.62
HOME LUMBER & BUILDING SUPPLY	\$253,587.81
HOT HOUSE PIZZA	\$52,290.75
HUB INTERNATIONAL INSURANCE BROKER	\$53,968.00
IEL PROJECTS LTD	\$320,854.06
INFO-TECH RESEARCH GROUP INC	\$39,060.00
INNOV8 DIGITAL SOLUTIONS INC	\$373,770.36
INTER-CO DIVISION 10 INC	\$56,817.83
INTRADO CANADA INC	\$44,598.85
IREDALE ARCHITECTURE	\$198,326.67
ISLAND ASPHALT LIMITED	\$78,882.33
ISLAND ENVIRONMENTAL HEALTH & SAFETY LTD	\$183,707.71
ISLAND KEY COMPUTER LTD	\$2,163,006.71
JAMES BAY COMMUNITY SCHOOL SOCIETY	\$108,200.00
JAMF SOFTWARE	\$30,855.00
JE ANDERSON & ASSOCIATES	\$40,081.69
JOSTENS	\$101,868.90
KPMG LLP	\$50,925.00
KENNEDY, MARY KAY	\$34,996.50
KERR CONTROLS INC	\$322,816.51
KEV SOFTWARE INC	\$191,493.03
KMBR ARCHITECTS PLANNERS INC	\$1,546,091.04
KMS TOOLS & EQUIPMENT LTD	\$72,525.69
KOFFMAN KALEF LLP	\$157,370.52
L'AUBERGE DU MONT	\$186,397.35
LIFEWORKS	\$77,377.29
LONDON DRUGS	\$27,535.20
LONG & MCQUADE LIMITED	\$132,790.72
LUMBERWORLD OPERATIONS LTD	\$233,499.37
LOWER VANCOUVER ISLAND SECONDARY SCHOOLS ATHLETIC ASSOCIATIC	\$80,408.29
MACNUTT ENTERPRISES LTD	\$72,023.75
MARITIME TRAVEL	\$28,639.90
MCRAE'S ENVIRONMENTAL SERVICES	\$30,373.64
MEGA SCREEN PRODUCTIONS INC	\$37,917.57
MICHAELS	\$29,835.34
MICHELL EXCAVATING LTD	\$70,185.52
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	\$3,744,015.96
MINISTER OF FINANCE C/O CLIMATE ACTION	\$148,102.50
MODERN PURAIR (VICTORIA)	\$27,733.65
MONK OFFICE SUPPLY LTD	\$654,788.46

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
MT WASHINGTON ALPINE RESORT	\$39,006.79
MUCHO BURRITO	\$41,675.84
MUNICIPAL PENSION PLAN	\$4,047,214.41
MUNROS BOOKSTORE LTD	\$88,926.98
NELSON EDUCATION LTD	\$28,739.72
NORDIC INDUSTRIES LTD	\$46,749.81
OAK BAY WATER DEPT	\$82,101.29
OAKCREEK GOLF & TURF LP	\$46,831.19
OCEANVIEW MECHANICAL LTD	\$57,512.71
OUT OF THE BLUE DESIGNS	\$147,922.48
PACIFIC AUDIO WORKS LTD	\$279,106.95
PACIFIC BLUE CROSS	\$4,547,471.16
PACIFIC CONTROLS LIMITED	\$28,471.07
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	\$67,550.00
PACIFIC PAINT (BENJAMIN MOORE PAINT)	\$49,657.57
PALADIN TECHNOLOGIES INC	\$27,396.51
PANAGO	\$126,914.18
PARKER JOHNSTON INDUSTRIES LTD	\$380,438.10
PASSION SPORTS	\$88,594.17
PEARSON CANADA INC	\$36,387.37
POWERSCHOOL CANADA ULC	\$223,132.87
PROGRESSIVE GIFT CARDS	\$196,821.22
PRO-TECH EXTERIOR PRODUCTS LTD	\$42,334.46
PROVINCE OF BRITISH COLUMBIA	\$52,569.76
PUBLIC EDUCATION BENEFITS TRUST	\$2,259,712.81
REAL CANADIAN WHOLESALE	\$121,828.44
REAL CDN SUPERSTORE	\$29,190.30
REIMER HARDWOODS LTD	\$116,945.17
REMOVAL REMEDIATION LTD	\$45,650.39
RETAIL ADVANTAGES INCORPORATED	\$27,721.89
RICHELIEU HARDWARE	\$66,284.43
RICHMOND ELEVATOR MAINTENANCE	\$213,528.27
RYZUK GEOTECHNICAL LTD	\$64,091.79
SAANICH WATER DEPARTMENT	\$439,132.94
SAVE ON FOODS	\$294,534.13
SCHNEIDER ELECTRIC CANADA INC	\$32,207.15
SCHOLASTIC BOOK FAIRS CANADA	\$28,878.63
SCHOOL HOUSE TEACHING SUPPLIES	\$35,482.59
SCHOOLHOUSE PRODUCTS INC	\$160,762.38
SERVICEMASTER OF VICTORIA	\$176,560.70
SHAW BUSINESS	\$36,020.52
SINCLAIR SUPPLY LTD	\$62,588.38
SLEGG BUILDING MATERIALS	\$29,645.26
SMCN CONSULTING INC	\$287,056.89
SMITH TRANSPORTATION LTD	\$81,759.55
SOFTCHOICE LP	\$266,175.57

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
SONGHEES NATION	\$140,649.06
SPARKER CONSTRUCTION LTD	\$152,415.48
SRD CONTROLS INC	\$70,438.61
SSD SAWMILL SALES DIRECT LTD	\$41,803.61
STAPLES STORE	\$47,670.05
STARLINE WINDOWS LTD	\$42,562.34
STRATHCONA PARK LODGE	\$37,497.77
STRONG NATIONS PUBLISHING, INC	\$34,906.78
STUDIO 531 ARCHITECTS INC	\$50,828.78
SUBWAY	\$118,536.54
SUNBELT RENTALS OF CANADA INC	\$44,645.70
SUNCOR ENERGY PRODUCTS	\$267,132.53
SWING TIME DISTRIBUTORS LTD	\$270,839.87
SYSCO VICTORIA INC	\$86,051.11
SZOLYD CONCRETE CORP	\$69,750.00
TALMACK URBAN FORESTRY CONSULTANTS	\$26,047.39
TAPESTRY MUSIC	\$26,174.91
TC MEDIA LIVRES INC	\$44,059.61
TEACHERS PENSION PLAN	\$16,296,389.33
TEAM SALES VANCOUVER ISLAND LTD	\$49,740.53
TECH MECHANICAL LTD	\$108,548.56
TECHNICAL SAFETY BC	\$42,146.85
TELUS	\$149,576.84
TELUS MOBILITY INC	\$221,241.66
TEXTHELP INC	\$36,156.33
THE HOME DEPOT #7074	\$40,772.44
THE LEARNING PARTNERSHIP	\$30,540.00
THE STEEL BUILDING COMPANY LTD	\$52,500.00
THINK COMMUNICATIONS INC	\$75,378.91
THIRDWAVE BUS SERVICES	\$864,813.27
THRIFTY FOODS	\$246,314.32
TIER ONE TRAVEL INC	\$228,256.51
TIGH-NA-MARA RESORT	\$31,858.02
TLT EDUCATION SL	\$53,964.00
TOP LINE ROOFING	\$421,911.02
TOWER FENCE PRODUCTS LTD	\$42,189.35
TOWN OF VIEW ROYAL	\$40,080.54
TREMCO, A DIVISION OF RPM CANADA	\$111,100.30
TROY LIFE & FIRE SAFETY LTD	\$59,430.91
TRUFFLES CATERING	\$79,796.72
UAP INC	\$32,570.61
UNITED LIBRARY SERVICES INC	\$31,869.90
UNIVERSAL SHEET METAL LTD	\$83,160.00
UNIVERSITY OF VICTORIA	\$72,294.67
VANCOUVER ISLAND HEALTH AUTHORITY	\$600,447.44

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

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

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AGGREGATE AMOUNT PAID DURING FISCAL YEAR
VANCOUVER PUBLIC EDUCATION ALLIANCE CORP	\$64,862.50
VICTORIA FORD ALLIANCE LTD	\$27,888.16
VICTORIA INTERNATIONAL STUDENT SERVICE	\$29,640.00
VICTORIA NATIVE FRIENDSHIP CENTRE	\$147,969.22
VIEC EDUCATION CANADA LTD	\$34,957.00
VILLAGES PIZZA	\$25,902.80
WAL-MART	\$594,480.68
WASTE MANAGEMENT OF CANADA CORP	\$162,123.37
WESCO DISTRIBUTION-CANADA INC	\$243,008.57
WESTCOAST ROOF INSPECTION SERVICES	\$45,763.46
WESTERN CAMPUS RESOURCES	\$34,771.84
WESTERN CANADA BUS	\$1,349,077.65
WESTJET	\$29,869.22
WHITE SPOT	\$63,200.48
WILDPLAY VICTORIA	\$26,911.09
WILSONS TRANSPORTATION LTD	\$235,534.54
WORKSAFE BC	\$2,114,439.91
TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$101,856,538.15
TOTAL SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	\$6,683,374.70
CONSOLIDATED TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	\$108,539,912.85

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

**SCHOOL DISTRICT NO. 61 (GREATER VICTORIA)
YEAR ENDED JUNE 30, 2023**

COMPARISON OF SCHEDULED PAYMENTS TO THE AUDITED FINANCIAL STATEMENT EXPENDITURES

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses:		
Remuneration	\$ 195,739,584	
Employee expenses	793,021	
Employer portion of Employment Insurance Contributions and Canada Pension Plan	11,877,358	
<i>Total - Schedule of Remuneration and Expenses</i>		\$ 208,409,963
 Schedule of Payments for the Provision of Goods and Services		 108,539,913

CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS	\$ 316,949,876
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FINANCIAL STATEMENT EXPENDITURES

Operating Fund Expenditures	\$229,605,908
Special Purpose Fund Expenditures	37,264,389
Capital Fund Expenditures	51,485,442

CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES	\$318,355,739
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DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES	\$ (1,405,863)
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EXPLANATION OF DIFFERENCE

The schedule of payments for the provision of goods and services differs from the financial statements in the following ways:

- 100% of GST paid to suppliers is included, whereas the financial statement expenditures are net of the GST rebate
- Third party recoveries of expenses from PAC and school fundraising activities may not all be adjusted for in the schedules
- Employee benefits may be duplicated in the schedule of payments where also reported in employee remuneration
- Travel expenses that are paid directly to suppliers may be duplicated in employee expenses
- Other miscellaneous cost recoveries that may not have been deducted from the scheduled payments

The financial statements are reported on an accrual basis, and include payroll liabilities that are not reflected in the schedule of remuneration and expenses, and accounts payable balances that are not reflected in the schedule of payments for the provision of goods and services. Changes in liability balances from year to year affect the financial statement expenditures but not the scheduled payments which are reported on a cash basis.