



# **Saskatchewan Rivers Public School Division**

## **Annual Report 2013-14**



Saskatchewan Rivers Public School Division

Education Centre

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After December 31, 2014, an electronic copy of this report is available at  
<http://www.srsd119.ca/continuousimprovement.html>

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## Letter of Transmittal



Honourable Don Morgan Q.C.  
Minister of Education

Dear Minister Morgan:

The Board of Education of Saskatchewan Rivers Public School Division 119 is pleased to provide you and the residents of the School Division with the 2013-14 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

A handwritten signature in blue ink that reads "Barry Hollick". The signature is written in a cursive, flowing style.

Barry Hollick  
Chairperson



## Highlights/Accomplishments

The 2013-14 school year was full of outstanding learning opportunities for students. The Board provided consistent, student centered and transparent leadership in setting vision and monitoring progress. Administration and staff worked diligently to make our shared vision a reality in many areas. Some of those accomplishments include:

**First Nations and Métis Student Success** has become more frequent and persistent in the last number of years. Our mentor program has been a significant contributor to our First Nations Métis (FNM) student's success as each adult mentor supports a cohort of vulnerable FNM students and assists them in overcoming the barriers to their success. We are also very proud of the safe, supportive but demanding environment that encourages struggling FNM students to persist in their schooling until graduation. This is demonstrated by our 6% increase in our three-year graduation rate for FNM students and our five year graduation rate for FNM students of 63.2%, which is among the highest in the province, but still far below our goal.

**Support for Students with Diverse and Intensive Needs** has been an integral part of our school division's success. Our Learning Disruption data shows that our student population has nearly twice the risk when compared to the provincial population and yet our students demonstrate significant success. In the 2013-14 school year we gathered more significant information through a Lean Value Stream Mapping event about how to mitigate the effects of transience among our students.

Another area of support for our diverse students that increased over the 2013-14 school year was support for students who speak English as an additional language. We reviewed our English as an Additional Language (EAL) programming and services and conducted a study to determine the incidence of EAL in our FNM population. Although the year was a review and data-gathering year for EAL, there are early indications of success.

**Student Achievement** continues to be a primary focus of our efforts and a source for celebration. Our high school student achievement marks continues to compare very favorably with provincial averages and our elementary achievement as measured by internal instruments is strong in several areas. The increased provincial messaging around assessment and reporting of student achievement has caused some anxiety within the division and some review of our processes, but it remains a focal point of all that we do and results are showing the effects of that focus.

One of the many determinates of student success is student engagement. Our division was an early adopter of the *Tell Them From Me* (TTFM) program in all our schools. In 2013-14, the results were very positive across the division and have been incorporated into school learning plans for the upcoming year. In addition the SCCs have had increasing success in engaging parents in supporting the schools learning program. Investment in student and parent engagement as a strategy to enhance student achievement is beginning to pay dividends

One final highlight of our student achievement in the 2013-14 school year is the *Dreamcatcher Coaching Project*. We expanded the initiative in to include 14 schools each of whom has a coach with timetabled time, a leadership team and a sticky team. Division-based support is provided and school-based efforts are focused on the student learning goal. We have seen significant improvements in student achievement with this model and will expand it to 23 schools next year.



## Introduction

This annual report provides an overview of Saskatchewan Rivers Public School Division's activities and accomplishments for the 2013-2014 school year.

This report presents a snapshot of the division, its governance structures, students, staff, programs, and facilities. It also offers information pertaining to the CIAF priorities: equitable opportunities, smooth transitions, and system accountability and governance.

In addition to detailing the School Division's activities and performance, this report outlines how the Division is implementing its strategic plan, provides a report from management endorsing the financial overview and audited financial statements, and includes appendices such as an organizational chart, school list, and payee list.

Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

# School Division Profile

## About Us

As a public school division, we welcome students of all faiths and backgrounds. The maps on this page illustrate that our 32 schools and nearly 9,000 students are located in the City of Prince Albert, as well as in rural areas in all four directions from the city. Approximately half of our students are First Nations and Métis.

We take great pride in the range of programs we offer our students, in the relationships we have with families and in the many ways we work with other agencies in the community, all on behalf of what's in the best interests of students.

We are also very proud of our staff, and commend them for responding to the educational needs of our students.

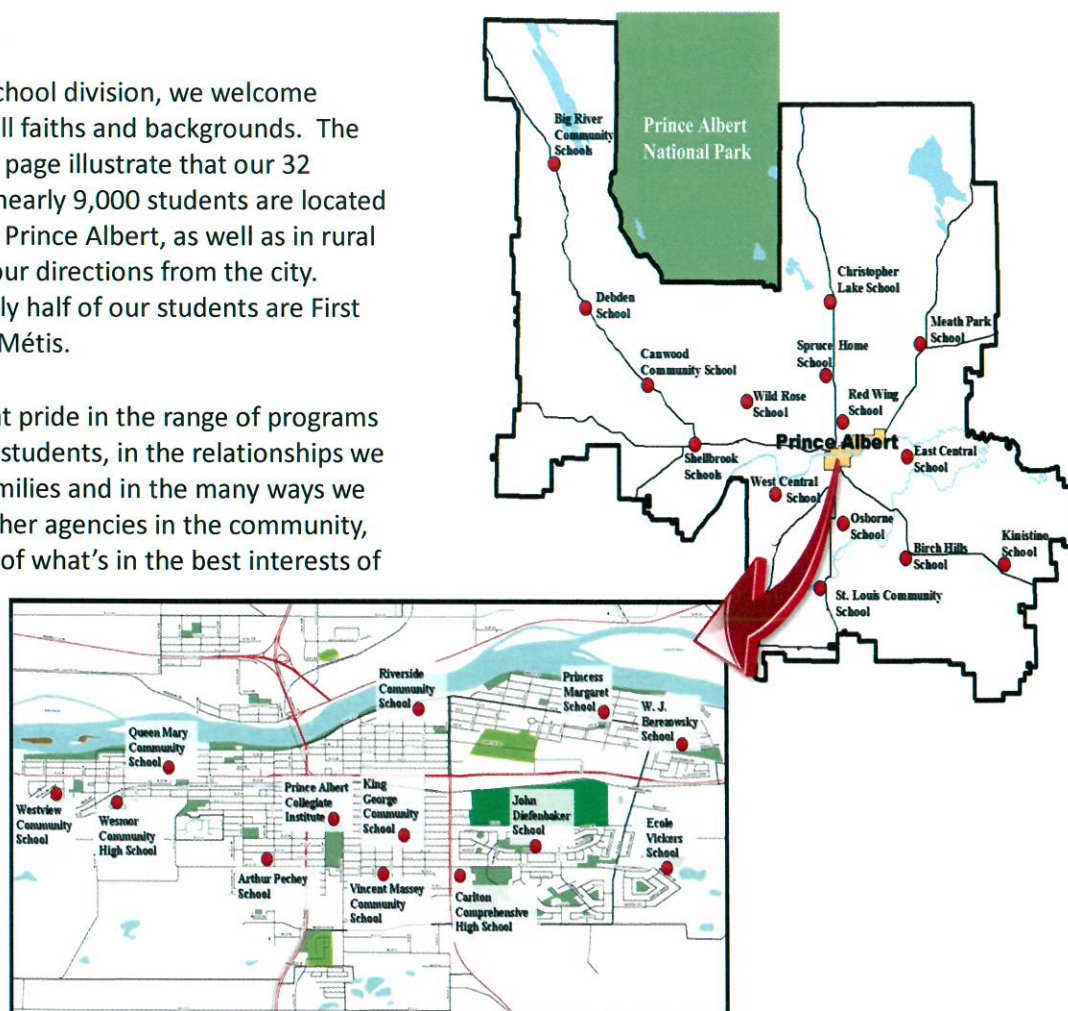


Figure 1: Location of Saskatchewan Rivers Public School Division/Schools

## Division Philosophical Foundation

### Our Mission

The mission of the Saskatchewan Rivers School Division is to strive for excellence in education and to seek to maximize each child's unique learning ability.

### Our Motto:

Excellence for Every Learner

### Our Educational Beliefs:

Saskatchewan Rivers Schools are committed to providing quality education for all students as exemplified by the school division motto "*Excellence for Every Learner*". The work of the school division is driven by our core commitments and by several areas of action for each. For a full explanation of the Boards core beliefs and priorities please see the full document available at [Board Policy 1 Foundations Statements](#).



## **Program Overview**

Saskatchewan Rivers Public School Division provides educational opportunities for a very diverse student population. The Division has many urban and rural schools. A significant percentage of our student population is of First Nations and Métis ancestry. We have a growing number of New Canadians in our division as well. We offer a wide range of programs to respond to our students' needs.

### **Student Support Services**

Student Support Services (SSS) provides a variety of supports to schools, students, and staff through interprofessional collaborative teams. Teams include SSS consultants, psychologists, speech language pathologists, occupational therapists, educational support teachers, social workers, outreach workers, and a behaviour intervention coach.

### **Alternate Programs**

Special educators in our alternate programs provide strength-based support and opportunities that structure learning success for our most at risk students. Students who attend alternate programs may be experiencing significant emotional, behavioural, cognitive, sensory, or physical challenges that require individual programming, community supports, and personal care that extend beyond the regular classroom. Children and youth who attend alternate programs are integral members of their school learning community and participate in regular classroom and school-wide opportunities that appropriately support their learning success.

### **Prekindergarten Programs**

SRPSD has 24 Prekindergarten programs located in 13 schools. Prekindergarten programs focus on play and exploration and the healthy development of the whole child. Because Prekindergarten is a prevention and early intervention program, priority is given to three and four year old children who are at risk or most vulnerable. Teams of Prekindergarten educators work together with families to foster positive relationships that promote shared responsibility for children's learning and development.

### **Newcomers and English as an Additional Language**

In recent years, the schools in Saskatchewan Rivers Public School Division (SRPSD) have welcomed many students who are newcomers from other parts of the world. To support newcomers with a smooth transition into the school system, a division-wide protocol outlines information, processes, and strategies for school personnel to consider while planning ways to respond to the strengths and challenges of individual students. To determine language proficiency levels and enhance school-based learning support, the protocol provides schools with guidelines for accessing the expertise of division-wide EAL teachers. Also, the protocol makes provision for high school students to take classes through the EAL program located in Carlton Comprehensive High School.

In addition to academic support, EAL educators work with Student Support Services (SSS) personnel and Settlement Workers in Schools (SWIS) to ensure that students and families have access to the physical, social, and emotional supports required for transitioning into a new culture. SRPSD continuously collaborates with Settlement Services in Prince Albert to ease and streamline school entry processes for newcomers.



**First Nations and Métis Student Success** has become more frequent and persistent in the last number of years. Despite a modest dip in our overall FNM graduation rate for 2012-13, our mentor program has been a significant contributor to First Nations Métis (FNM) student's success as each adult mentor supports a cohort of vulnerable FNM students and assists them in overcoming the barriers to their success. We are also very proud of the safe, supportive but demanding environment that encourages struggling FNM students to persist in their schooling until graduation. This is demonstrated by our 5 year graduation completion rate for FNM students of 65.12%. This data is from July 29/14. This puts us among the highest in the province, but still below our goal.

**Student Achievement** continues to be a primary focus of our efforts and a source for celebration. Our high school Average Final Marks continues to compare very favorably with provincial averages and our elementary achievement as measured by internal instruments is strong in several areas. The increased provincial messaging around assessment and reporting of student achievement has caused some anxiety within the division and some review of our processes, but it remains a focal point of all that we do and results are showing the effects of that focus.

One of the many determinates of student success is student engagement. Our division has been involved with *Tell Them From Me* (TTFM) program in all our schools. SRPSD examines the data and uses the results to guide and inform decisions. Senior and school based administration work together at workshops to develop plans for using the rich data provided by TTFM. The results were very positive across the division and have been incorporated into robust school learning improvement plans (LIPS) for the upcoming year.

## School Division Planning

During the 2013-14 school year, school division planning focused on the creation of a new strategic plan that would follow the work of the previous plan and also directly align with the new Education Sector Strategic Plan (ESSP). Throughout 2013-14, Saskatchewan Rivers Public School Division collaborated with all other school divisions and the Ministry of Education to develop, for the first time, the ESSP for 2014-2020. This plan will align the work of all school divisions and the Ministry in working toward improving education outcomes of Saskatchewan students. The ESSP includes strategies, outcomes and measures to ensure that the targets identified in the *Saskatchewan Plan for Growth* are achieved. This plan will be deployed in 2014-15.

In May 2014 the Board of Education approved a three-year (2014-2017) strategic plan to provide overall direction for everything the division does and serves as an anchor to ensure that all division planning processes are in alignment with each other. The strategic plan defines the school division's mission and guiding principles – provided earlier in this annual report. In addition to these foundational elements, the strategic plan includes strategic priorities, key strategies to achieve board priorities and specific accountability measures to monitor our progress.

The Saskatchewan Rivers Public School Division's strategic priorities are:

1. Student Learning and Achievement
2. Community Engagement and Partnerships
3. Infrastructure and Facilities

Within each of these priority areas the board has articulated a goal statement, identified several strategies to achieve each goal, and selected instruments and data to hold itself and its staff accountable for the achievement of the goals. Staff will develop action steps within each strategy and will report to the Board the progress towards the achievement of each goal. A copy of the 2014-15 to 2016-17 strategic plan is available at [SRPSD 2014-2017 Strategic Plan](#).

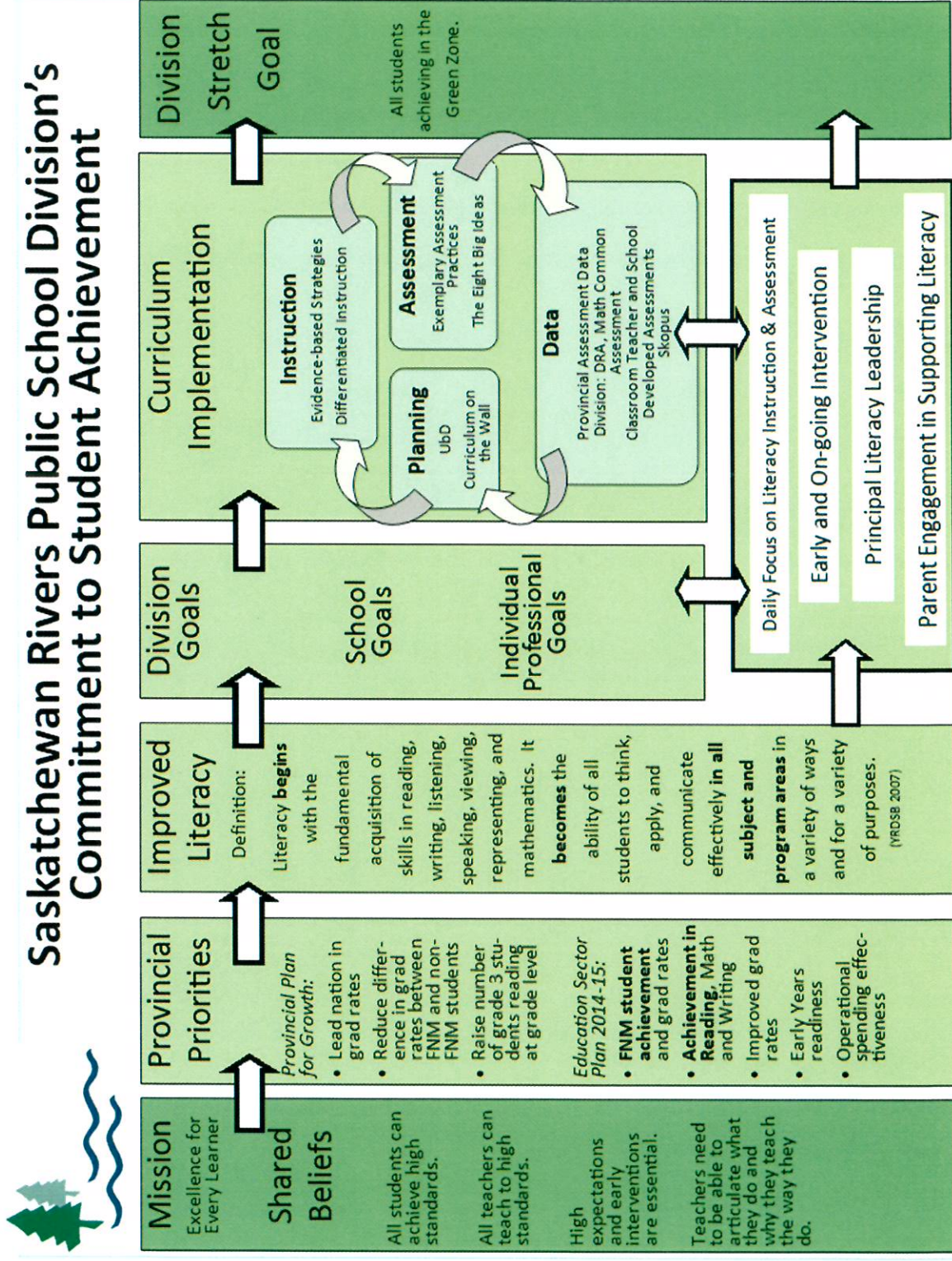
In addition to the actions steps to implement the Board's strategies to achieve its three year goals, there are several distinct operational plans that are aligned to support the achievement of the Board's goals. These plans, which are aligned with the strategic plan and reviewed on an ongoing basis, include:

- Student Support Services Master Plan
- First Nation and Metis Achievement Plan
- Crisis Response Plan
- Disaster Recovery and Data Integrity Plan
- Five Year Capital Plan
- Preventative Maintenance and Renewal Plan
- Vehicle Replacement Plan

The graphic on the following page illustrates the alignment of our mission and beliefs with the ESSP priorities and the Saskatchewan Plan for Growth throughout the school division operations:



Figure 2:





## **The School Division in the Community**

Our community strength continues to be in working together. Our community is very involved with our school division through formal and informal partnerships. Every sector, ranging from large provincially directed bodies such as Health to our more modest local community based organizations (CBO) are connected in some way to SRPSD. Prince Albert has strong intersectoral structures to involve the community in education. As the accountable partner for our Regional Intersectoral Committee (RIC), we are linked to all the RIC partner sectors in meaningful ways.

Community Mobilization is another tiered, integrated multi-agency team we are involved with that joins forces to focus on long term community goals and initiatives arrived at through shared experiences, research and analysis.

SRPSD has more than 100 formal partnerships and memorandums of understanding with local community stakeholders. There are also countless informal agreements, relationships, and community ties to our Division. Our Board of Education supports the cooperative relationships that can bring allies to our quest for enhanced student achievement. In fact SRPSD belief in Partnership is such that specific policy is directed to supporting its growth.

### ***Community Partnerships***

SRPSD celebrates together at various recognition events to say thank-you to our many community partners. At the Division level we host an annual Partner Recognition breakfast, attended by over 100 partners! At the school level numerous schools bring in various community members and stakeholders to say thank-you and celebrate the student achievement that occurs when we align our community resources to supporting learning.

Community support is evident for SRPSD Commitment to Student Achievement. One recent example is the community pitching in to provide summer camp opportunities to help with the summer holiday achievement gap that can surface for vulnerable students. A host of community partners help support raising funds for the project. School administrators even ran a triathlon!

The community also partners with SRPSD many times throughout the year to support student safety. Recently 8 community groups, including the Ministry of Education Student Support Services and Learning Branch, signed a protocol around community violence protocol. Since that time other organizations, such as SIAST, have become involved in the protocol. Recently Kevin Cameron, the Director for Canadian Centre for Threat Assessment and Trauma Response was quoted "...and with the commitment that there is in PA, to actually work collaboratively, more than half my work is done..."

Our local Community Compassionate Response Team also works closely with SRPSD and student leaders. Recently a week long community campaign based on reducing violence was recognized provincially and locally a successful example of "breaking down silos" to work together to make a difference.

## ***Community and Parent Involvement***

Describe how the community and parents are involved in your schools. See page 14 of the Manual for direction and sample content.

## ***Community Partnerships***

The following examples highlight just a half dozen of the approximately 100 formal and informal partnerships SRPSD is proudly involved in with various agencies:

1. Eagles Nest Youth Ranch (ENYR) - SRPSD and ENYR work together with Aboriginal Education Partnership Consultant Linda Greyeyes-Highway to enhance cultural programming to ensure ENYR classrooms follow proper cultural protocol.
2. Memorandum of Understanding- Muskoday First Nation and SRPSD have a formal Kisewatotatowin Partnership where the respective partners acknowledge and uphold the Rights of the Child and the Inherent and Treaty Right to Education. The partners work together to provide opportunities to promote and engage First Nations Education Principles to improve learning outcomes for all students in the region.
3. Community Mobilization Prince Albert - CMPA is an effective tiered, integrated, multi-agency team building safer and healthier communities. SRPSD works alongside participating agencies including:
  - Ministry of Social Services
  - Ministry of Justice, Corrections, and Policing
  - Prince Albert Roman Catholic School Division
  - Prince Albert Grand Council
  - Royal Canadian Mounted Police
  - Prince Albert Police Service
4. Prince Albert Youth Outreach Program (PAYOP) has a mission of providing a safe environment for high risk youth where a feeling of belonging can develop into positive lifestyle choices, and graduation. SRPSD works very closely with PAYOP in a shared implementation of cultural programs, parenting classes, leadership courses, and life skills training.
5. Saskatchewan Urban Native Teacher Education Program (SUNTEP) works collaboratively on many projects that improve educational opportunities for Prince Albert and area students. Both parties strive to create programming that honours Indigenous Worldview and First Nation and Métis teachings.
6. University of Saskatchewan - the Office of First Nation and Métis Engagement of the University and SRPSD create awareness with high school students regarding the programs and services available at the University of Saskatchewan.



# Governance

## *The Board of Education*

Saskatchewan Rivers Public School Division is governed by a ten member elected board. Among its many articles, *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The School Division is organized into five urban at large seats and five rural subdivision seats. The current Board of Education was elected on October 24, 2012 and will serve a four year term. The Board of Education members at August 31, 2014 are:

Elected to represent the City of Prince Albert at large:

Grant Gustafson, Barry Hollick (Board Chair), Arne Lindberg, George McHenry and Rodney Thomson.

Elected to represent rural wards:

Ward 1 – Wayne Steen

Ward 2 – Darlene Rowden

Ward 3 – Jaimie Smith-Windsor (Vice-Chair)

Ward 4 – John McIvor

Ward 5 – Jeanette Wicinski-Dunn



Front Row: Jamie Smith-Windsor (Vice Chair), Robert Bratvold (Director), Barry Hollick (Board Chair)  
Back Row: Grant Gustafson, George McHenry, Wayne Steen, Jeanette Wicinski-Dunn, Darlene Rowden, John McIvor, Arne Lindberg, Rodney Thomson



## ***School Community Councils***

Saskatchewan Rivers Public School Division has an active School Community Council in each of its 32 schools. *The Education Regulations, 1986* require school divisions to undertake orientation, training, development and networking.

SRPSD Board of Education recently sponsored a full day workshop for all Trustees, Senior Administration, School Administrators, SCC Chairs, and Student Voice representatives. The forum provides networking opportunities, and a chance to learn from each other. The challenges that SCCs faces in reaching their goals are often similar in nature to each other. For example, SCCs have told us they face challenges around online learning and bullying. For this reason SRPSD hosted this forum, which supports SCCs. Their goals are linked to the schools LIP. This past year Dr. Alec Couros facilitated our workshop. His provincial work around the “Massive Online Learning Course” on behalf of the provincial government complimented the SCC’s quest for more learning in that area.

The Regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. Electronic copies of the individual school learning improvement plans can be accessed through the following link:

<http://www.SRPSD119.ca/continuousimprovementfiles/LIPschools.html>

The advice the SCCs give to the school staff relates to the school’s programs. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

Saskatchewan Rivers Public School Division Community Councils work cooperatively to plan and publicize events sponsored by the Councils providing opportunities to share resources and experiences. Individual school SCC events are advertised throughout the school division’s SCC network.

School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school’s staff, and other agencies involved in the learning and development of students.

# Our Students and Staff

## Students

Many of our students experience a significant number of learning disruptions as a result of the high levels of transience in our student population. As a result, our enrolment numbers may seem to follow the pattern of enrolments experienced by other school divisions but the actual students who make up those numbers changes significantly over the course of the year. The September 30th enrolment numbers are a snapshot in time of our school division enrolment.

The enrollment of students in grades 1-12 has been in decline over the last three years, but the number of Kindergarten, Grade 1 and Grade 2 students has increased. The increase in these grades suggests a trend toward long term growth in division enrollment.

Figure 3: Enrolment by Grade – September 30

### Students – Saskatchewan Rivers SD

Grade	School Year		
	2011-12	2012-13	2013-14
Kindergarten	619	620	589
1	587	651	656
2	587	560	658
3	593	599	548
4	588	592	573
5	538	579	597
6	648	567	582
7	586	632	555
8	615	564	614
9	612	610	556
10	767	725	692
11	708	649	667
12	1095	1055	1010
<b>Total</b>	<b>8543</b>	<b>8403</b>	<b>8297</b>

<b>PreK Overall</b>	<b>340</b>	<b>335</b>	<b>338</b>
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2014

### Students – Saskatchewan Rivers SD

Subpopulation Enrolments	Grades	School Year		
		2011-12	2012-13	2013-14
Self-Identified FNMI	K to 3	1068	1097	1096
	4 to 6	840	801	810
	7 to 9	888	900	902
	10 to 12	1387	1335	1340
	<b>Total</b>	<b>4183</b>	<b>4133</b>	<b>4148</b>
French Immersion	K to 3	228	233	255
	4 to 6	122	123	140
	7 to 9	70	92	97
	10 to 12	53	55	53
	<b>Total</b>	<b>473</b>	<b>503</b>	<b>545</b>
English as an Additional Language	1 to 3	–	26	28
	4 to 6	–	35	40
	7 to 9	–	23	24
	10 to 12	–	27	19
	<b>Total</b>	<b>–</b>	<b>111</b>	<b>111</b>

Note: The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year.

Source: Ministry of Education, 2014



## ***Staff***

**Staff Profile** - Saskatchewan Rivers Public School Division employs the equivalent of 1089.35 full time staff not including substitute positions.

The largest employee group is teachers at over 580 full time equivalents. The school division also employs educational assistants, clerical staff, information technology professionals, caretakers, bus drivers, accounting clerks and other staff to provide education services for students.

### **Figure 4: Summary of SRPSD Roles and Numbers**

#### **Senior Management Team**

- Robert Bratvold, Director of Education
- Donna Baergen, Superintendent of Schools
- Rob Clarke, Superintendent of Schools
- Randy Emmerson, Superintendent of Schools
- Neil Finch, Superintendent of Schools
- Alan Nunn, Superintendent of Schools
- John Schultz, Superintendent of Schools
- Mike Hurd, Superintendent of Facilities
- Don Lloyd, Chief Financial Officer
- Joyce Ward, Administrative Services Officer

## **Indicators**

One of our major goals is increasing our graduation rates; the three year 'on time rate' as well as the four and five year persistence rates. This increase is aimed for all students, FN/M, non-FN/M as well as closing the gap.

We also have our high schools pay close attention to their yearly cohort groups; not just attention to those who graduate but follow up with who didn't, why and what can be done now and if they have enrolled again.

Credit attainment is a good indicator to follow as it can show trends in the Division; for example the graduation rate will increase but credit attainment does change significantly. This could be an example of how transiency effects our Division.

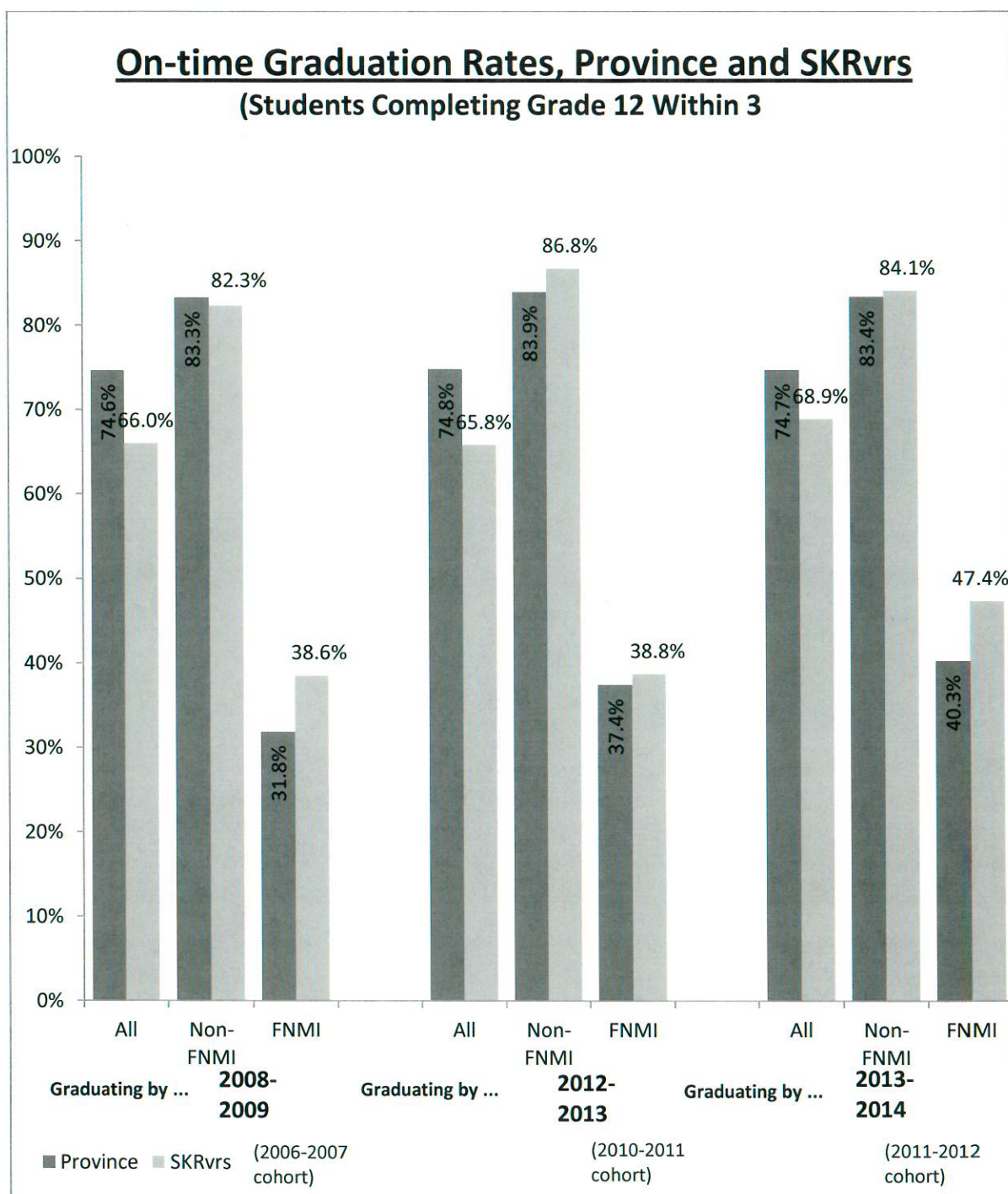
### ***Grade 12 Graduation***

#### **Three-Year Graduation Rates**

It is interesting to note that although our graduation rates of FNMI and non-FNMI exceed that of the provincial average over the last two years, if only the over-all rate is considered we are below the provincial average. This highlights the need for us to eliminate the gap in SRPSD between FNMI and non-FNMI graduation rates and the need for all consumers of this information to consider the data carefully. Our work on grad rates, especially FNMI is paying off with a 9% increase in 2013-14 school year. Another thought on graduation success is the fact that the five year persistence rate needs to be considered an indicator of success because many of our students will overcome personal setbacks (addictions-justice-teen pregnancy) yet still graduate in five years.

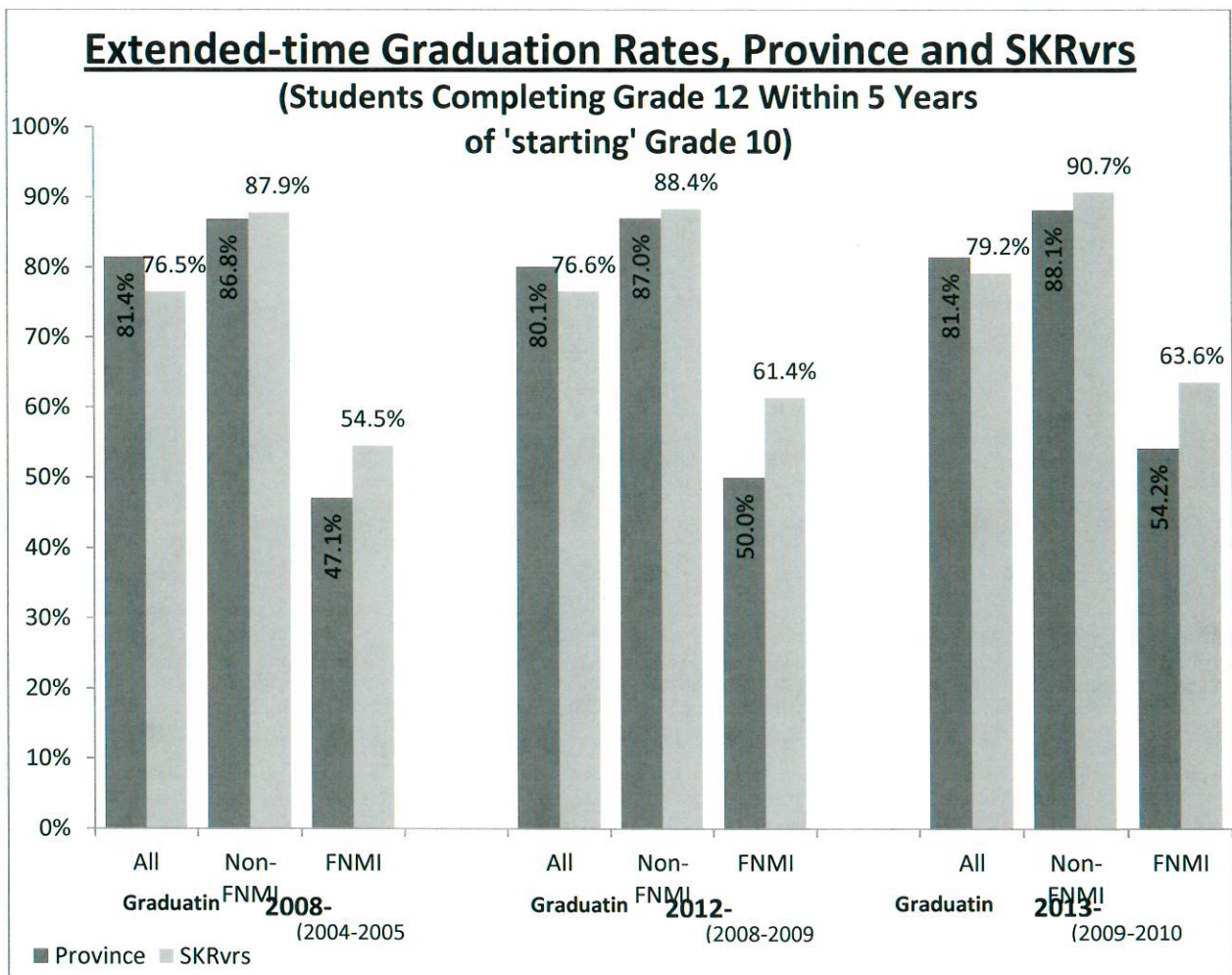


**Figure 5: Grade 12 Graduation – Students Completing Grade 12 Within Three Years: Baseline Year with Two Most Recent Years**



**Five-Year Graduation Rates** – We continue to improve on the 5 year persistent rate. A question that needs to be answered is what defines (success). For many of our students obtaining a grade 12 on time is not always feasible and completing it in 4 or 5 years is a sign success and determination.

**Figure 6: Grade 12 Graduation – Students Completing Grade 12 Within Five Years: Baseline Year with Two Most Recent Years**



### ***Average Final Marks***

There is a wide variety of courses that a student may take during high school but a sampling of some foundational academic course marks from grade 10 and 11 provides some measure of success in schools. Our students exceed the provincial average in every subject except ELA 20. The results in math reflect our prior efforts to focus on Math instruction and assessment in grade 9. It is also worth noting that our FNMI students are exceedingly successful when compared to their provincial counterparts in all subject areas.



**Figure 7: Average Final Marks in Selected Secondary-Level Courses**

Average Final Marks in Selected Secondary-Level Courses 2013-14						
Subject	All Students		Non-FNMI		FNMI	
	Province	Saskatchewan Rivers SD	Province	Saskatchewan Rivers SD	Province	Saskatchewan Rivers SD
English Language Arts A 10	72.0	72.5	74.9	77.0	60.2	67.3
English Language Arts B 10	71.7	73.4	74.6	77.8	59.5	67.8
Science 10	70.6	74.8	73.9	78.9	57.1	69.1
Math: Workplace and Apprenticeship 10	71.1	79.4	74.6	82.0	57.8	75.7
Math: Foundations and Pre-calculus 10	70.7	79.5	72.9	82.0	58.5	74.9
English Language Arts 20	73.0	72.6	74.9	75.5	63.3	67.9
Math: Workplace and Apprenticeship 20	66.9	77.2	69.6	79.8	59.5	73.7
Math: Foundations 20	72.6	77.7	74.2	79.1	63.5	74.3

**Note:**

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr).

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

## Grade 7 to 10 Transitions

There are several key indicators of smooth transition points as students move through the Pre K to grade 12 years. One indicator used for examining smooth transitions is the number of students who were in the Grade 7 cohort and still in school three years later. Although a smaller proportion of FNM students transition on time, the percentage in school three years later is the same as that of all students. Again this year we saw growth in all areas from the cohort group of 2010-2011.

**Figure 8: Student Transitions Between Grades 7 and 10**

### Grade 7 to 10 Transitions – Saskatchewan Rivers Public School Division

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
All students	633	561	589	94.3%	92.3%	92.9%	95.8%
Non-FNMI students	na	285	288	na	96.1%	98.6%	99.0%
FNMI students	303	276	301	89.8%	88.4%	87.4%	92.7%

Note: Students who have not progressed to Grade 10 “on-time” may have remained in a previous grade or were not re-enrolled in subsequent years. “Still in School” is the proportion of students either in Grade 10 or continuing a previous grade.

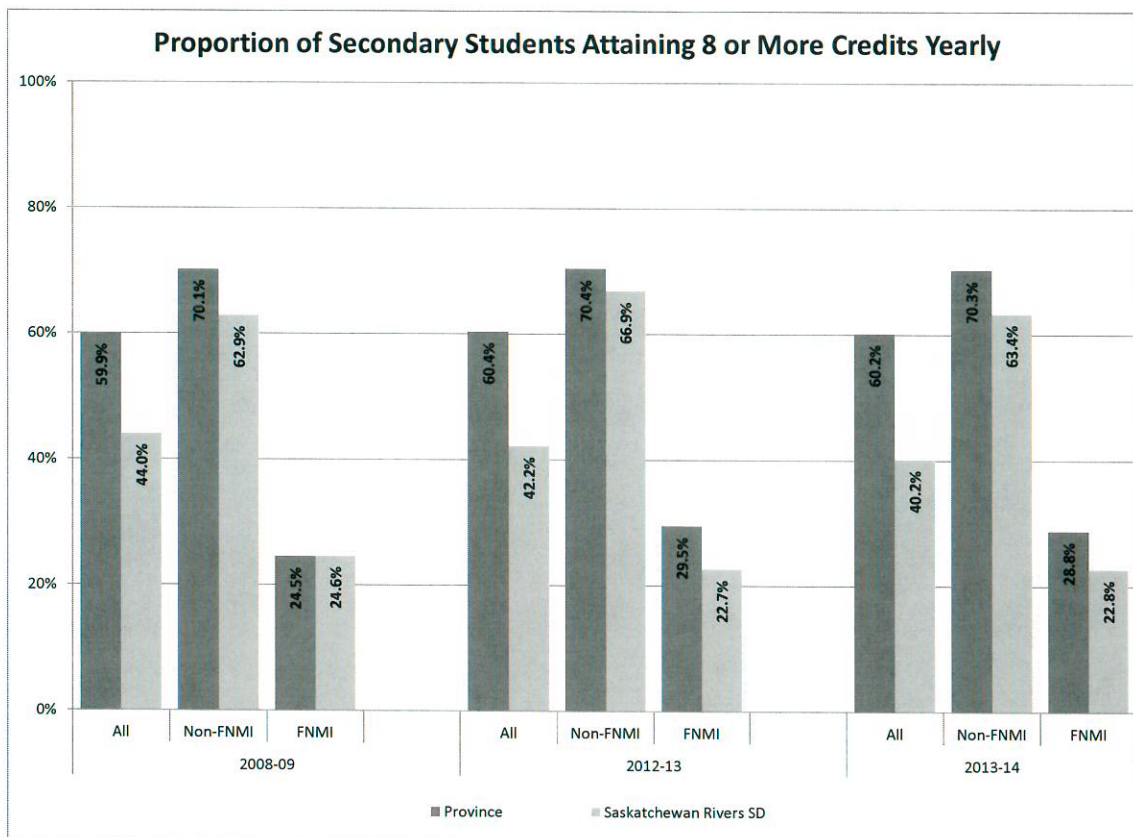
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). Categories where results are not available at this time are recorded as (na).

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

## Credit Attainment

**Figure 9: Proportion of Secondary Students Attaining 8 or More Credits per Year: Baseline Year with Two Most Recent Years**



Note:

Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly.

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014



# Facilities and Transportation

## *Facilities*

Saskatchewan Rivers Public School Division includes 32 schools in 17 communities. The average age of schools is 42 years old, with its oldest being 101 years old and the newest is eight. The Board office (Education Centre) is located in Prince Albert along with its Support Services Centre and Maintenance Centre. The Education Centre (former Prince Edward School) was completely renovated in the early 1980's to house the Board Office, Administrative and Support Services. Due to the expansion of the division through amalgamation, it was necessary to expand support services. In February 2014, the Carlton Comprehensive Public High School gymnasium addition and change room renovation was completed.

The school division Facilities Department manages approximately 130,000m<sup>2</sup> of buildings and operates out of the Maintenance Centre in Prince Albert. The Department employs 69 caretaking staff, 15 maintenance staff, three supervisory staff and one support staff.

In 2013, the Board of Education reviewed all of its school facilities, space utilization, student population and facility condition. This report will assist the Board and the Ministry in facility decision-making going forward. A number of facility improvements, additions and or renovations took place on SRPSD facilities in 2013-2014. A list of these infrastructure projects appears in Appendix E. The Facilities Department utilizes FAME software to manage ongoing maintenance as well as capital and PMR projects.

## *Student Transportation*

Saskatchewan Rivers Public School Division is a geographically dispersed division that has both urban and rural transportation needs. Our transportation system is summarized in the table below.

**Figure 10: Student Transportation**

Transportation Statistics	
Students transported	3,459
In-town students transported (included in above)	1006
Transportation routes	112
Number of buses	110
Kilometres travelled daily	15,692
Average age of bus	8.9 years
Capacity utilized on buses	62%
Average one-way ride time	33 min.
Longest one-way ride time	92 min.
Number of school trips per year	1,174
Kilometres per year travelled on school trips	196,580
Cost per student per year	\$1,957.13
Cost per kilometre travelled	\$2.35

Source: Annual Budget 2013-2014

# Financial Overview

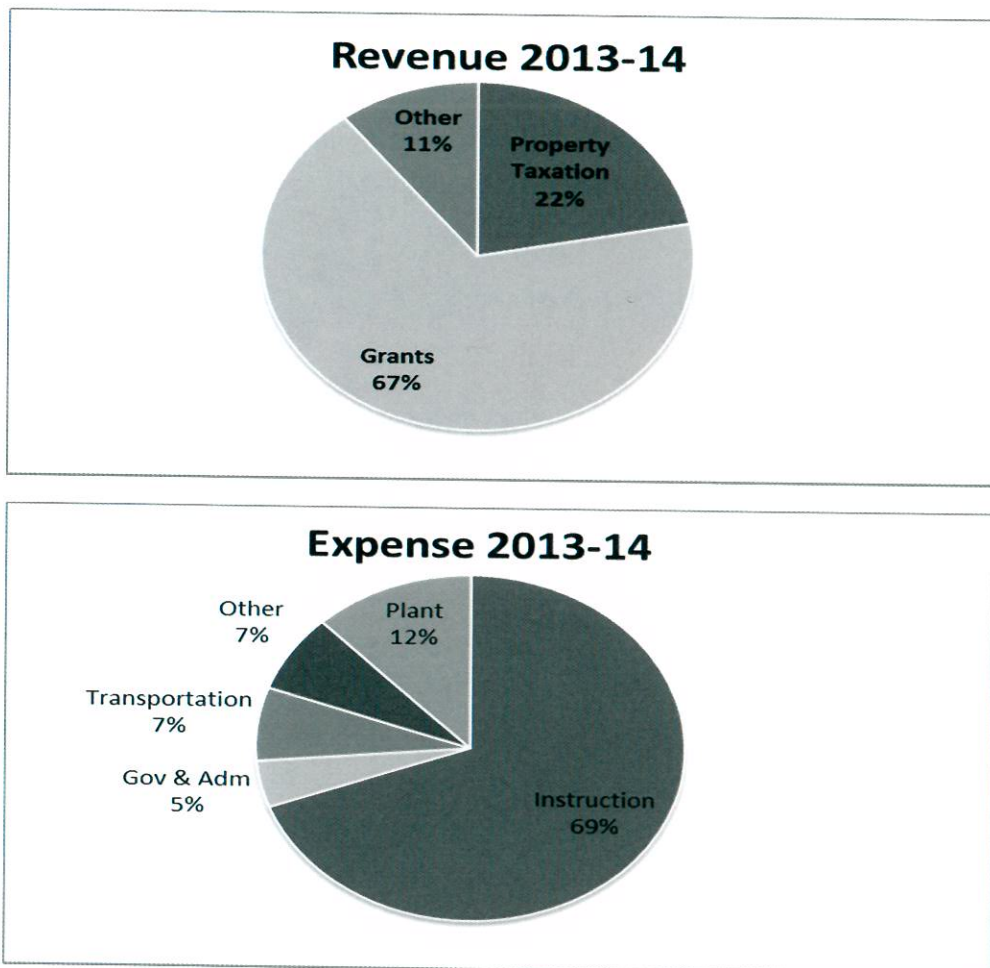
## Revenue and Expenses

The school division ended the year with a surplus of \$2,225,474 which was realized on revenues of \$99,966,894 and expenses of \$97,741,420.

Actual revenue was under budgeted revenue by \$799,881. The major factors contributing to the overall budget variance were in decreases in department grants of \$1,785,559 and complementary services of \$171,081 with increases in external services of \$898,176 and other revenue of \$196,884.

Actual expense was under budgeted expense by \$2,911,705. The major factors contributing to the overall budget variance were decreases in plant operations and maintenance of \$1,239,843, instruction of \$1,027,294, transportation of \$382,119, administration of \$249,672, with increases in other expenses of \$158,313.

Figure 11: Summary of Revenue and Expenses – 2013-14





## Budget to Actual Revenue, Expenditures and Variances

**Figure 12: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2013 to August 31, 2014**

	2014	2014	2013	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
<b>REVENUES</b>						
Property Taxation	21,889,457	21,789,855	21,620,280	(99,602)	0%	
Grants	69,343,132	67,557,573	75,637,447	(1,785,559)	-3%	
Tuition and Related Fees	1,804,534	1,895,113	1,960,170	90,579	5%	1
School Generated Funds	2,265,000	2,335,722	2,396,251	70,722	3%	
Complementary Services	1,715,757	1,544,676	1,465,173	(171,081)	-10%	2
External Services	2,684,727	3,582,903	3,199,092	898,176	33%	3
Other	1,064,168	1,261,052	1,331,399	196,884	19%	4
<b>Total Revenues</b>	<b>100,766,775</b>	<b>99,966,894</b>	<b>107,609,812</b>	<b>(799,881)</b>	<b>-1%</b>	
<b>EXPENSES</b>						
Governance	659,341	642,172	624,322	(17,169)	-3%	
Administration	3,868,449	3,618,777	3,293,825	(249,672)	-6%	5
Instruction	68,708,880	67,681,586	67,230,390	(1,027,294)	-1%	
Plant	13,164,136	11,924,293	11,237,943	(1,239,843)	-9%	6
Transportation	7,076,022	6,693,903	6,787,862	(382,119)	-5%	7
Tuition and Related Fees	72,572	50,700	48,332	(21,872)	-30%	8
School Generated Funds	2,338,325	2,306,662	2,079,797	(31,663)	-1%	
Complementary Services	1,532,051	1,521,541	1,403,742	(10,510)	-1%	
External Services	3,196,389	3,106,513	2,850,356	(89,876)	-3%	
Other Expenses	36,960	195,273	113,305	158,313	428%	9
<b>Total Expenses</b>	<b>100,653,125</b>	<b>97,741,420</b>	<b>95,669,874</b>	<b>(2,911,705)</b>	<b>-3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>113,650</b>	<b>2,225,474</b>	<b>11,939,938</b>			

### Explanation for Variances (All variances that are greater than positive or negative 5% must be explained)

Note	Explanation
1	Over budget due to tuition fees received from individuals and others being \$56K higher than budget.
2	Under budget due to fees and other revenues of \$264K were budgeted in Complementary Services while actual fees and other revenues were moved to External Services.
3	Over budget due to fees and other revenues of \$264K were recorded in External Services but were budgeted in Complementary Services. Ministry of Education and other provincial grants totalling \$509,500 were not included in the budget as they were not approved by the Ministry until after the budget was approved.
4	Over budget due to miscellaneous revenues being \$199K higher than budget.
5	Under budget due to administration salaries and benefits being \$142K lower than budget.
6	Under budget due to building operating costs being \$716K lower than budget.
7	Under budget due to contracted transportation costs were \$264K lower than budget.
8	Under budget due to tuition fees paid to third parties were \$23K lower than budget.
9	Over budget due to provisional for uncollectable taxes were \$161K higher than budget.

# Appendix A: Management Report and Audited Financial Statements



## Education Centre

545 – 11<sup>th</sup> Street East • Prince Albert, SK • S6V 1B1  
Phone: (306) 764-1571 Fax: (306) 763-4460  
Toll Free Phone: 1-888-764-1571

Robert Bratvold, Director of Education

### Management's Responsibility for the Financial Statements

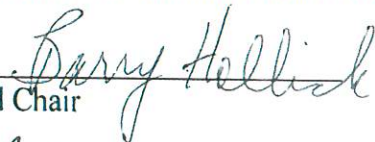
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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.


The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial statements.

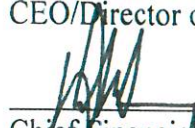
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible for the appointment of the school division's external auditors.

The external auditors, Deloitte LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Saskatchewan Rivers School Division No. 119:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial

November 24, 2014



## Audited Financial Statements

Of the Saskatchewan Rivers School Division No. 119

School Division No. 2010500

For the Period Ending: August 31, 2014

Dr. Donald Lloyd  
Chief Financial Officer

Deloitte LLP  
Auditor

Note - Copy to be sent to Ministry of Education, Regina

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE BOARD OF EDUCATION OF SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119

#### Report on the Financial Statements

We have audited the accompanying financial statements of Saskatchewan Rivers School Division No.119, which comprise the statement of financial position as at August 31, 2014, and the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Saskatchewan Rivers School Division No. 119 as at August 31, 2014, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Chartered Professional Accountants

November 24, 2014  
Prince Albert, Saskatchewan



## Saskatchewan Rivers School Division No. 119

Statement of Financial Position  
as at August 31, 2014


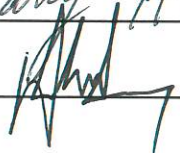
	2014	2013
<b>Financial Assets</b>		
Cash and Cash Equivalents	24,715,907	24,745,743
Accounts Receivable (Note 7)	6,256,024	9,197,098
<b>Total Financial Assets</b>	<b>30,971,931</b>	<b>33,942,841</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	2,306,341	3,185,701
Long Term Debt (Note 9)	650,600	975,900
Liability for Employee Future Benefits (Note 5)	2,544,400	2,419,300
Deferred Revenue (Note 10)	1,383,841	1,353,317
<b>Total Liabilities</b>	<b>6,885,182</b>	<b>7,934,218</b>
<b>Net Financial Assets</b>	<b>24,086,749</b>	<b>26,008,623</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	74,361,452	70,283,923
Inventory of Supplies for Consumption	122,952	108,154
Prepaid Expenses	702,276	647,255
<b>Total Non-Financial Assets</b>	<b>75,186,680</b>	<b>71,039,332</b>
<b>Accumulated Surplus (Note 13)</b>	<b>99,273,429</b>	<b>97,047,955</b>

Contingent Liabilities (Note 17)

Contractual Obligations and Commitments (Note 18)

*The accompanying notes and schedules are an integral part of these statements*

Approved by the Board:

Chairperson

Chief Financial Officer

**Saskatchewan Rivers School Division No. 119**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2014**

	2014 Budget (Note 14)	2014 Actual	2013 Actual (Note 20)
<b>REVENUES</b>			
Property Taxation	21,889,457	21,789,855	21,620,280
Grants	69,343,132	67,557,573	75,637,447
Tuition and Related Fees	1,804,534	1,895,113	1,960,170
School Generated Funds	2,265,000	2,335,722	2,396,251
Complementary Services (Note 11)	1,715,757	1,544,676	1,465,173
External Services (Note 12)	2,684,727	3,582,903	3,199,092
Other	1,064,168	1,261,052	1,331,399
<b>Total Revenues (Schedule A)</b>	<b>100,766,775</b>	<b>99,966,894</b>	<b>107,609,812</b>
<b>EXPENSES</b>			
Governance	659,341	642,172	624,322
Administration	3,868,449	3,618,777	3,293,825
Instruction	68,708,880	67,681,586	67,230,390
Plant	13,164,136	11,924,293	11,237,943
Transportation	7,076,022	6,693,903	6,787,862
Tuition and Related Fees	72,572	50,700	48,332
School Generated Funds	2,338,325	2,306,662	2,079,797
Complementary Services (Note 11)	1,532,051	1,521,541	1,403,742
External Services (Note 12)	3,196,389	3,106,513	2,850,356
Other Expenses	36,960	195,273	113,305
<b>Total Expenses (Schedule B)</b>	<b>100,653,125</b>	<b>97,741,420</b>	<b>95,669,874</b>
<b>Operating Surplus for the Year</b>	<b>113,650</b>	<b>2,225,474</b>	<b>11,939,938</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>97,047,955</b>	<b>97,047,955</b>	<b>85,108,017</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>97,161,605</b>	<b>99,273,429</b>	<b>97,047,955</b>

*The accompanying notes and schedules are an integral part of these statements*



## Saskatchewan Rivers School Division No. 119

Statement of Changes in Net Financial Assets  
for the year ended August 31, 2014

	2014 Budget (Note 14)	2014 Actual	2013 Actual
<b>Net Financial Assets, Beginning of Year</b>	<b>26,008,623</b>	<b>26,008,623</b>	<b>23,213,565</b>
<b>Changes During the Year:</b>			
Operating Surplus for the Year	113,650	2,225,474	11,939,938
Acquisition of Tangible Capital Assets (Schedule C)	(7,816,946)	(9,302,868)	(14,070,266)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	30,000	75,888	73,293
Net Gain on Disposal of Capital Assets (Schedule C)	(30,000)	(27,169)	(21,907)
Amortization of Tangible Capital Assets (Schedule C)	5,843,254	5,176,620	4,972,008
Net Acquisition of Inventory of Supplies	-	(14,798)	(9,077)
Net Change in Prepaid Expenses	-	(55,021)	(88,931)
<b>Change in Net Financial Assets</b>	<b>(1,860,042)</b>	<b>(1,921,874)</b>	<b>2,795,058</b>
<b>Net Financial Assets, End of Year</b>	<b>24,148,581</b>	<b>24,086,749</b>	<b>26,008,623</b>

*The accompanying notes and schedules are an integral part of these statements*

## Saskatchewan Rivers School Division No. 119

Statement of Cash Flows  
for the year ended August 31, 2014

	2014	2013
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	2,225,474	11,939,938
Add Non-Cash Items Included in Surplus (Schedule D)	5,149,451	4,950,101
Net Change in Non-Cash Operating Activities (Schedule E)	1,306,414	(6,107,952)
<b>Cash Provided by Operating Activities</b>	<b>8,681,339</b>	<b>10,782,087</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(8,461,763)	(11,534,410)
Proceeds on Disposal of Tangible Capital Assets	75,888	73,293
<b>Cash Used by Capital Activities</b>	<b>(8,385,875)</b>	<b>(11,461,117)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long Term Debt	(325,300)	(325,300)
<b>Cash Used by Financing Activities</b>	<b>(325,300)</b>	<b>(325,300)</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(29,836)</b>	<b>(1,004,330)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>24,745,743</b>	<b>25,750,073</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>24,715,907</b>	<b>24,745,743</b>

*The accompanying notes and schedules are an integral part of these statements*



## Saskatchewan Rivers School Division No. 119

Schedule A: Supplementary Details of Revenue  
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
(Note 20)			
<b>Property Taxation Revenue</b>			
<b>Property Tax Revenue</b>	21,889,457	20,104,034	19,999,997
<b>Grants in Lieu of Taxes:</b>			
Federal Government	-	508,032	827,824
Provincial Government	-	492,411	492,007
Other	-	776,988	286,662
<b>Total Grants in Lieu of Taxes</b>	-	1,777,431	1,606,493
<b>Other Tax Revenues:</b>			
Treaty Land Entitlement - Rural	-	42,749	-
House Trailer Fees	-	24,025	38,815
<b>Total Other Tax Revenues</b>	-	66,774	38,815
<b>Additions to Levy:</b>			
Penalties	-	178,806	234,871
Other	-	(22,464)	1,782
<b>Total Additions to Levy</b>	-	156,342	236,653
<b>Deletions from Levy:</b>			
Cancellations	-	(314,310)	(253,597)
Other Deletions	-	(416)	(8,081)
<b>Total Deletions from Levy</b>	-	(314,726)	(261,678)
<b>Total Property Taxation Revenue</b>	<b>21,889,457</b>	<b>21,789,855</b>	<b>21,620,280</b>
<b>Grants:</b>			
<b>Operating Grants</b>			
Ministry of Education Grants:			
Operating Grant	64,419,652	65,598,963	66,351,354
Other Ministry Grants	63,000	81,900	44,100
<b>Total Ministry Grants</b>	<b>64,482,652</b>	<b>65,680,863</b>	<b>66,395,454</b>
Other Provincial Grants	313,500	307,982	427,561
Federal Grants	42,600	18,893	24,989
<b>Total Operating Grants</b>	<b>64,838,752</b>	<b>66,007,738</b>	<b>66,848,004</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	4,504,380	1,545,835	8,773,443
Other Provincial Capital Grants	-	4,000	16,000
<b>Total Capital Grants</b>	<b>4,504,380</b>	<b>1,549,835</b>	<b>8,789,443</b>
<b>Total Grants</b>	<b>69,343,132</b>	<b>67,557,573</b>	<b>75,637,447</b>

## Saskatchewan Rivers School Division No. 119

Schedule A: Supplementary Details of Revenue  
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
(Note 20)			
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees:</b>			
Tuition Fees:			
Federal Government and First Nations	1,691,910	1,726,810	1,886,681
Individuals and Other	112,624	168,303	71,739
<b>Total Tuition Fees</b>	<b>1,804,534</b>	<b>1,895,113</b>	<b>1,958,420</b>
Transportation Fees	-	-	1,750
<b>Total Operating Tuition and Related Fees</b>	<b>1,804,534</b>	<b>1,895,113</b>	<b>1,960,170</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,804,534</b>	<b>1,895,113</b>	<b>1,960,170</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular:</b>			
Student Fees	35,000	27,167	28,993
<b>Total Curricular Fees</b>	<b>35,000</b>	<b>27,167</b>	<b>28,993</b>
<b>Non-Curricular Fees:</b>			
Commercial Sales - Non-GST	165,000	130,220	118,430
Fundraising	1,340,000	1,457,735	1,369,419
Grants and Partnerships	125,000	113,860	132,897
Students Fees	300,000	285,705	320,154
Other	300,000	321,035	426,358
<b>Total Non-Curricular Fees</b>	<b>2,230,000</b>	<b>2,308,555</b>	<b>2,367,258</b>
<b>Total School Generated Funds Revenue</b>	<b>2,265,000</b>	<b>2,335,722</b>	<b>2,396,251</b>
<b>Complementary Services</b>			
<b>Operating Grants:</b>			
Ministry of Education Grants:			
Operating Grant	1,451,225	1,517,269	1,446,000
Other Provincial Grants	-	27,407	19,173
<b>Total Operating Grants</b>	<b>1,451,225</b>	<b>1,544,676</b>	<b>1,465,173</b>
<b>Fees and Other Revenue</b>			
Other Revenue	264,532	-	-
<b>Total Fees and Other Revenue</b>	<b>264,532</b>	<b>-</b>	<b>-</b>
<b>Total Complementary Services Revenue</b>	<b>1,715,757</b>	<b>1,544,676</b>	<b>1,465,173</b>



## Saskatchewan Rivers School Division No. 119

Schedule A: Supplementary Details of Revenue  
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
(Note 20)			
<b>External Services</b>			
<b>Operating Grants:</b>			
Ministry of Education Grants:			
Other Ministry Grants	2,514,896	1,989,682	1,668,747
Other Provincial Grants	87,648	1,200,905	1,134,368
Federal Grants	-	-	3,248
Other Grants	5,033	116,347	92,673
<b>Total Operating Grants</b>	<b>2,607,577</b>	<b>3,306,934</b>	<b>2,899,036</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	27,150	15,450	18,563
Other Revenue	50,000	260,519	281,493
<b>Total Fees and Other Revenue</b>	<b>77,150</b>	<b>275,969</b>	<b>300,056</b>
<b>Total External Services Revenue</b>	<b>2,684,727</b>	<b>3,582,903</b>	<b>3,199,092</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	752,000	960,944	995,635
Sales & Rentals	11,500	22,675	15,186
Investments	270,668	250,264	298,595
Gain on Disposal of Capital Assets	30,000	27,169	21,983
<b>Total Other Revenue</b>	<b>1,064,168</b>	<b>1,261,052</b>	<b>1,331,399</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>100,766,775</b>	<b>99,966,894</b>	<b>107,609,812</b>

# Saskatchewan Rivers School Division No. 119

## Schedule B: Supplementary Details of Expenses for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
			(Note 20)
<b>Governance Expense</b>			
Board Members Expense	220,210	191,824	180,572
Professional Development- Board Members	139,631	144,351	123,459
Advisory Committees	33,500	31,000	30,051
Elections	-	-	63,879
Other Governance Expenses	266,000	274,997	226,361
<b>Total Governance Expense</b>	<b>659,341</b>	<b>642,172</b>	<b>624,322</b>
<b>Administration Expense</b>			
Salaries	2,688,252	2,602,039	2,270,018
Benefits	333,700	277,473	318,484
Supplies & Services	283,500	242,155	259,802
Non-Capital Furniture & Equipment	20,500	12,539	14,372
Building Operating Expenses	112,664	93,988	80,135
Communications	77,000	85,211	94,187
Travel	20,000	16,619	19,584
Professional Development	65,700	68,404	51,814
Amortization of Tangible Capital Assets	267,133	220,349	185,429
<b>Total Administration Expense</b>	<b>3,868,449</b>	<b>3,618,777</b>	<b>3,293,825</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	46,106,023	46,475,536	45,657,098
Instructional (Teacher Contract) Benefits	2,420,777	2,513,458	2,336,203
Program Support (Non-Teacher Contract) Salaries	11,119,628	10,845,855	11,109,359
Program Support (Non-Teacher Contract) Benefits	2,244,688	2,166,200	2,150,245
Instructional Aids	2,524,437	2,356,195	2,473,536
Supplies & Services	973,454	831,853	844,664
Non-Capital Furniture & Equipment	471,945	189,137	207,623
Communications	188,068	185,189	184,767
Travel	167,000	152,295	138,081
Professional Development	646,976	485,973	541,748
Student Related Expense	65,250	68,474	39,752
Amortization of Tangible Capital Assets	1,780,634	1,411,421	1,547,314
<b>Total Instruction Expense</b>	<b>68,708,880</b>	<b>67,681,586</b>	<b>67,230,390</b>



## Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
			(Note 20)
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	4,136,999	3,902,008	3,781,300
Benefits	843,767	770,340	700,902
Supplies & Services	6,550	3,759	3,187
Non-Capital Furniture & Equipment	58,000	31,060	30,620
Building Operating Expenses	5,061,313	4,345,611	4,142,218
Communications	12,500	10,959	9,377
Travel	114,000	112,627	118,658
Professional Development	13,800	8,837	7,363
Amortization of Tangible Capital Assets	2,917,207	2,739,092	2,444,318
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>13,164,136</b>	<b>11,924,293</b>	<b>11,237,943</b>
<b>Student Transportation Expense</b>			
Salaries	2,516,025	2,447,424	2,452,273
Benefits	505,001	499,645	495,770
Supplies & Services	987,011	1,044,088	945,237
Non-Capital Furniture & Equipment	322,960	331,723	278,749
Building Operating Expenses	75,600	58,464	74,983
Communications	46,000	12,134	38,634
Travel	15,500	21,185	20,677
Professional Development	9,500	9,487	9,081
Contracted Transportation	1,814,295	1,550,700	1,762,246
Amortization of Tangible Capital Assets	784,130	719,053	710,212
<b>Total Student Transportation Expense</b>	<b>7,076,022</b>	<b>6,693,903</b>	<b>6,787,862</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	72,572	50,700	48,332
<b>Total Tuition and Related Fees Expense</b>	<b>72,572</b>	<b>50,700</b>	<b>48,332</b>
<b>School Generated Funds Expense</b>			
Supplies & Services	1,100,000	177,157	150,386
Cost of Sales	-	683,924	837,382
Non-Capital Furniture & Equipment	65,000	72,018	-
School Fund Expenses	1,100,000	1,305,320	1,025,756
Amortization of Tangible Capital Assets	73,325	68,243	66,273
<b>Total School Generated Funds Expense</b>	<b>2,338,325</b>	<b>2,306,662</b>	<b>2,079,797</b>

**Saskatchewan Rivers School Division No. 119**

**Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
			(Note 20)
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	937,362	979,081	856,666
Program Support (Non-Teacher Contract) Salaries & Benefits	465,160	416,158	411,924
Instructional Aids	85,800	106,954	110,836
Non-Capital Furniture & Equipment	-	-	2,662
Travel	-	89	-
Professional Development (Non-Salary Costs)	22,500	18,682	19,050
Contracted Transportation & Allowances	16,000	577	2,604
Amortization of Tangible Capital Assets	5,229	-	-
<b>Total Complementary Services Expense</b>	<b>1,532,051</b>	<b>1,521,541</b>	<b>1,403,742</b>
<b>External Service Expense</b>			
Administration Salaries & Benefits	86,191	93,225	85,922
Instructional (Teacher Contract) Salaries & Benefits	299,854	376,691	225,796
Program Support (Non-Teacher Contract) Salaries & Benefits	602,428	561,042	578,691
Plant Operation & Maintenance Salaries & Benefits	176,788	176,788	170,098
Transportation Salaries & Benefits	58,140	29,253	39,804
Instructional Aids	76,056	120,982	97,419
Supplies & Services	1,530,689	1,444,956	1,326,320
Non-Capital Furniture & Equipment	27,100	14,641	21,321
Building Operating Expenses	220,388	183,471	194,933
Communications	18,850	13,023	15,527
Travel	11,324	5,783	5,458
Professional Development (Non-Salary Costs)	44,852	42,258	45,025
Contracted Transportation & Allowances	28,133	25,938	25,580
Amortization of Tangible Capital Assets	15,596	18,462	18,462
<b>Total External Services Expense</b>	<b>3,196,389</b>	<b>3,106,513</b>	<b>2,850,356</b>



**Saskatchewan Rivers School Division No. 119**

**Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2014**

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	2014 Budget	2014 Actual	2013 Actual
			(Note 20)
<b>Other Expense</b>			
Interest and Bank Charges:			
Current Interest and Bank Charges	2,500	417	-
Interest on Other Capital Loans and Long Term Debt			
School Facilities	34,460	33,705	61,900
Total Interest and Bank Charges	36,960	34,122	61,900
Provision for Uncollectable Taxes	-	161,151	51,405
<b>Total Other Expense</b>	36,960	195,273	113,305
<b>TOTAL EXPENSES FOR THE YEAR</b>	100,653,125	97,741,420	95,669,874

Saskatchewan Rivers School Division No. 119

Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2014

	Land	Land Improvements	Buildings	Buildings Short term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Equipment	Computer Software	Assets Under Construction	2014	2013
<b>Tangible Capital Assets - at Cost:</b>												
Opening Balance as of September 1	2,573,177	6,244,058	97,598,359	243,086	9,070,099	1,057,414	6,165,637	5,679,231	646,228	11,994,950	141,272,239	129,218,018
Additions/Purchases	-	273,503	494,257	-	741,800	158,467	574,840	768,162	110,369	6,181,470	9,302,868	14,070,260
Disposals	-	-	-	-	(568,790)	(72,914)	(2,638,962)	(769,670)	(404,376)	-	(4,454,712)	(2,016,045)
Transfers to (from)	-	-	17,473,657	-	-	-	-	-	-	(17,473,657)	-	-
<b>Closing Balance as of August 31</b>	<b>2,573,177</b>	<b>6,517,561</b>	<b>115,566,273</b>	<b>243,086</b>	<b>9,243,109</b>	<b>1,142,967</b>	<b>4,101,515</b>	<b>5,677,723</b>	<b>352,221</b>	<b>702,763</b>	<b>146,120,395</b>	<b>141,272,235</b>
<b>Tangible Capital Assets - Amortization:</b>												
Opening Balance as of September 1	-	3,800,153	52,625,281	192,863	5,542,478	754,254	4,136,135	3,401,398	535,754	-	70,988,316	67,980,967
Amortization of the Period	-	237,326	2,574,255	7,176	630,664	111,315	409,724	1,135,716	70,444	-	5,176,620	4,972,008
Disposals	-	-	-	-	(568,790)	(24,195)	(2,638,962)	(769,670)	(404,376)	-	(4,405,993)	(1,964,659)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>4,037,479</b>	<b>55,199,536</b>	<b>200,039</b>	<b>5,604,352</b>	<b>841,374</b>	<b>1,906,897</b>	<b>3,767,444</b>	<b>201,822</b>	<b>N/A</b>	<b>71,758,943</b>	<b>70,988,316</b>
<b>Net Book Value:</b>												
Opening Balance as of September 1	2,573,177	2,443,905	44,973,078	50,223	3,527,621	303,160	2,029,502	2,277,833	110,474	11,994,950	70,283,923	61,237,051
Closing Balance as of August 31	2,573,177	2,480,082	60,366,737	43,047	3,638,757	301,593	2,194,618	1,910,279	150,399	702,763	74,361,452	70,283,923
<b>Change in Net Book Value</b>	<b>-</b>	<b>36,177</b>	<b>15,393,659</b>	<b>(7,176)</b>	<b>111,136</b>	<b>(1,567)</b>	<b>165,116</b>	<b>(367,554)</b>	<b>39,925</b>	<b>(11,292,187)</b>	<b>4,077,529</b>	<b>9,046,872</b>
<b>Disposals:</b>												
Historical Cost	-	-	-	-	568,790	72,914	2,638,962	769,670	404,376	-	4,454,712	2,016,045
Accumulated Amortization	-	-	-	-	568,790	24,195	2,638,962	769,670	404,376	-	4,405,993	1,964,659
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,719</b>	<b>51,386</b>
Price of Sale	-	-	-	-	11,951	63,413	524	-	-	-	75,888	73,293
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,951</b>	<b>14,694</b>	<b>524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,169</b>	<b>21,907</b>



**Saskatchewan Rivers School Division No. 119**

**Schedule D: Non-Cash Items Included in Surplus  
for the year ended August 31, 2014**

	2014	2013
<b>Non-Cash Items Included in Surplus:</b>		
Amortization of Tangible Capital Assets (Schedule C)	5,176,620	4,972,008
Net Gain on Disposal of Tangible Capital Assets	(27,169)	(21,907)
<b>Total Non-Cash Items Included in Surplus</b>	<b>5,149,451</b>	<b>4,950,101</b>

**Saskatchewan Rivers School Division No. 119**

**Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2014**

	2014	2013
<b>Net Change in Non-Cash Operating Activities:</b>		
Decrease (Increase) in Accounts Receivable	2,941,074	(3,582,612)
Decrease in Accounts Payable and Accrued Liabilities	(1,720,465)	(1,361,984)
Increase in Liability for Employee Future Benefits	125,100	12,400
Increase (Decrease) in Deferred Revenue	30,524	(1,077,748)
Increase in Inventory of Supplies for Consumption	(14,798)	(9,077)
Increase in Prepaid Expenses	(55,021)	(88,931)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>1,306,414</b>	<b>(6,107,952)</b>

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2014**

**1. AUTHORITY AND PURPOSE**

The School Division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Saskatchewan Rivers School Division No. 119” and operates as “the Saskatchewan Rivers School Division No. 119”. The School Division provides education services to residents within its geographic region and is governed by an elected board of trustees.

The School Division is funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the School Division’s boundaries at mill rates determined by the provincial government. The school division is exempt from income tax and is registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian public sector accounting standards for other government organizations as established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada (CPA Canada).

Significant aspects of the accounting policies adopted by the School Division are as follows:

**a) Adoption of New Public Sector Accounting (PSA) Standards**

In 2014, the school division adopted the new PSA standard PS3260 Liability for Contaminated Sites.

Detailed information on the impact of the adoption of this new PSA standard is provided in Note 19 Accounting Changes.

**b) Reporting Entity**

The financial statements include all of the assets, liabilities, revenues and expenses of the School Division reporting entity.

**c) Trust Funds**

Trust funds are properties assigned to the School Division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As trustee, the School Division merely administers the terms and conditions embodied in the agreement and has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the School Division (Note 16).



## 2. **SIGNIFICANT ACCOUNTING POLICIES (continued)**

### **d) Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting.

### **e) Measurement Uncertainty and the Use of Estimates**

Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of \$2,544,400 (2013 - \$2,419,300) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$21,789,855 (2013 - \$21,620,280) because final tax assessments may differ from initial estimates.
- useful lives of capital assets (note 2(h)) and related amortization (schedule C) for land improvements, buildings, buildings short-term, school buses, other vehicles, furniture and equipment, computer hardware and audio equipment, and computer software because actual useful lives and amortization may differ from initial estimates.
- prior year's tangible capital asset historical costs (schedule C) and related amortization (schedule C) for land, land improvements, buildings, buildings short-term, furniture and equipment, computer hardware and audio equipment, and computer software because actual historical costs and related amortization may differ from initial estimates.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

### **f) Financial Instruments**

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The School Division recognizes a financial instrument when it becomes a party to a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the School Division include cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and long term debt.



## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### f) Financial Instruments (continued)

All financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date.

### g) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

**Cash and Cash Equivalents** consist of cash and bank deposits with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

**Accounts Receivable** include taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized, and any eligibility criteria have been met.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful. Other receivables include First Nations tuition fees, Frank J Dunn pool utilization charges, goods and services tax rebate and other miscellaneous items.



## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### h) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the School Division unless they are sold.

**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the School Division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets include land, land improvements, buildings, buildings – short-term, school buses, other vehicles, furniture and equipment, computer hardware and audio visual equipment, computer software, and assets under construction. Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The School Division does not capitalize interest incurred while a tangible capital asset is under construction.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

Assets under construction are not amortized until completed and placed into service for use.

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

**Inventory of Supplies for Consumption** consists of supplies held for consumption by the School Division in the course of normal operations and are recorded at the lower of cost and replacement cost.

**Prepaid Expenses** are prepaid amounts for insurance, SSBA fees, WCB premiums, LEADS membership dues, photocopy costs, software licenses, conference fees, etc. which will provide economic benefits in one or more future periods.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### i) Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

**Accounts Payable and Accrued Liabilities** include accounts payable and accrued liabilities owing to third parties and employees for work performed, goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

**Long Term Debt** is comprised of capital loans with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

**Liability for Employee Future Benefits** represent post-employment and compensated absence benefits that accrue to the School Division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

**Deferred Revenue from Non-government Sources** represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

### j) Employee Pension Plans

#### **Multi-Employer Defined Benefit Plans**

The School Division's employees participate in one of the following multi-employer defined benefit plans:

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The School Division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.



## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### j) Employee Pension Plans (continued)

- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSAB, the plan is accounted for as a defined contribution plan whereby the School Division's contributions are expensed when due.

### k) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The school division's sources of revenues include the following:

#### i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. In accordance with the PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

#### ii) Property Taxation:

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12<sup>th</sup> of estimated total tax revenue recorded in each month of the School Division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the School Division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the School Division's estimates is recorded as an adjustment to revenue in the next fiscal year.

#### iii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

#### iv) Interest Income

Interest is recognized on an accrual basis when it is earned.



## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### k) Revenue Recognition (continued)

#### v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

### l) Statement of Remeasurement Gain and Losses

The School Division has not presented a Statement of Remeasurement Gains or Losses because it does not have financial instruments that give rise to remeasurement gains or losses.

## 3. SHORT TERM BORROWINGS

**Bank indebtedness** consists of a demand operating line of credit with a maximum borrowing limit of \$5,000,000 that bears interest at bank prime rate minus .5%. This line of credit is authorized by a borrowing resolution by the Board of Education and is secured by funding from the Ministry of Education. This line of credit was approved by the Minister of Education on July 26, 2010. The balance drawn on the line of credit at August 31, 2014 was \$0 (August 31, 2013 - \$0).

## 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual (Note 20)
Governance	\$ 191,824	\$ 450,348	\$ -	\$ -	\$ 659,341	\$ 642,172	\$ 624,322
Administration	2,879,512	518,916	-	220,349	3,868,449	3,618,777	3,293,825
Instruction	62,001,049	4,269,116	-	1,411,421	68,708,880	67,681,586	67,230,390
Plant	4,672,348	4,512,853	-	2,739,092	13,164,136	11,924,293	11,237,943
Transportation	2,947,069	3,027,781	-	719,053	7,076,022	6,693,903	6,787,862
Tuition and Related Fees	-	50,700	-	-	72,572	50,700	48,332
School Generated Funds	-	2,238,419	-	68,243	2,338,325	2,306,662	2,079,797
Complementary Services	1,395,239	126,302	-	-	1,532,051	1,521,541	1,403,742
External Services	1,236,999	1,851,052	-	18,462	3,196,389	3,106,513	2,850,356
Other	-	161,151	34,122	-	36,960	195,273	113,305
<b>TOTAL</b>	<b>\$ 75,324,040</b>	<b>\$ 17,206,638</b>	<b>\$ 34,122</b>	<b>\$ 5,176,620</b>	<b>\$ 100,653,125</b>	<b>\$ 97,741,420</b>	<b>\$ 95,669,874</b>



## 5. EMPLOYEE FUTURE BENEFITS

The School Division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, retirement gratuity and earned vacation pay. Significant economic and demographic assumptions are necessary to predict future benefits and include estimates for inflation, discount rates, earnings increases and future employee behavior. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the Statement of Financial Position. Morneau Shepell, a firm of consulting actuaries, performed an actuarial valuation as at August 31, 2012, and extrapolated it to August 31, 2014.

Details of the employee future benefits are as follows:

	2014	2013
	August 31, 2014	August 31, 2013
Actuarial extrapolation date		
Long-term assumptions used:		
Salary escalation rate - teachers (percentage)	3.25	3.25
Salary escalation rate - non-teachers (percentage)	3.25	3.25
Discount rate (percentage)	2.80	3.50
Inflation rate (percentage)	2.25	3.25
Expected average remaining service life (years)	14	14
<b>Liability for Employee Future Benefits</b>	<b>2014</b>	<b>2013</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 2,236,100</b>	<b>\$ 2,406,900</b>
Opening balance	\$ 2,236,100	\$ 2,406,900
Current period benefit cost	166,500	177,700
Interest cost	82,200	66,700
Benefit payments	(110,500)	(232,000)
Actuarial gains / losses	162,600	(183,200)
<b>Accrued Benefit Obligation - end of year</b>	<b>2,536,900</b>	<b>2,236,100</b>
<b>Unamortized Net Actuarial Gain</b>	<b>7,500</b>	<b>183,200</b>
<b>Liability for Employee Future Benefits</b>	<b>\$ 2,544,400</b>	<b>\$ 2,419,300</b>

Employee Future Benefits Expense	2014	2013
Current period benefit cost	\$ 166,500	\$ 177,700
Amortization of net actuarial gain / loss	(13,100)	-
<b>Benefit cost</b>	<b>153,400</b>	<b>177,700</b>
<b>Interest cost on unfunded employee future benefits obligation</b>	<b>82,200</b>	<b>66,700</b>
<b>Total Employee Future Benefits Expense</b>	<b>\$ 235,600</b>	<b>\$ 244,400</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the School Division contributes is as follows:

- i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The School Division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the School Division's employees are as follows:

	2014		
	STRP	STSP	TOTAL
Number of active School Division members	713	35	748
Member contribution rate (percentage of salary)	7.80% - 9.10%	6.60%	6.60 - 9.10%
Member contributions for the year	\$ 3,862,847	\$ 123,058	\$ 3,985,905
	2013		
	STRP	STSP	TOTAL
Number of active School Division members	690	46	736
Member contribution rate (percentage of salary)	7.80%	6.05%	6.05 - 7.80%
Member contributions for the year	\$ 3,788,626	\$ 169,431	\$ 3,958,057

- ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and / or benefits.



## 6. PENSION PLANS (continued)

### ii) Municipal Employees' Pension Plan (MEPP) (continued)

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSAB requirements, the plan is accounted for as a defined contribution plan whereby the School Division's contributions are expensed when due.

Details of the MEPP are as follows:

	2014	2013
Number of active School Division members	623	628
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,534,144	\$ 1,475,536
School Division contributions for the year	\$ 1,534,239	\$ 1,475,540
Actuarial valuation date	Dec. 31, 2013	Dec. 31, 2012 (restated)
Plan Assets (in \$1,000's)	\$ 1,685,167	\$ 1,560,967
Plan Liabilities (in \$1,000's)	\$ 1,498,853	\$ 1,420,319
Plan Surplus (Deficit) (in \$1,000's)	\$ 186,314	\$ 140,648

## 7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the Statement of Financial Position are net of any valuation allowances for doubtful accounts. Details of account receivable balances and allowances are as follows:

	2014			2013		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 4,553,173	\$ -	\$ 4,553,173	\$ 3,977,076	\$ -	\$ 3,977,076
Provincial Grants Receivable	956,762	-	956,762	3,916,722	-	3,916,722
Other Receivables	746,089	-	746,089	1,303,300	-	1,303,300
<b>Total Accounts Receivable</b>	<b>\$ 6,256,024</b>	<b>\$ -</b>	<b>\$ 6,256,024</b>	<b>\$ 9,197,098</b>	<b>\$ -</b>	<b>\$ 9,197,098</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	2014	2013
Accrued Salaries and Benefits	\$ 882,541	\$ 148,105
Supplier Payments	1,290,240	3,013,205
Other - debenture principal & interest, GST payable	133,560	24,391
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 2,306,341</b>	<b>\$ 3,185,701</b>

## 9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2014	2013
Capital Loans:	Bank of Montreal 4.54% fixed rate loan, interest payable monthly, principal payable in annual instalments of \$325,300, until December 2015	\$ 650,600	\$ 975,900
<b>Total Long Term Debt</b>		<b>\$ 650,600</b>	<b>\$ 975,900</b>

Principal repayments over the next 2 years are estimated as follows:

	Capital Loans	Total
2015	\$ 325,300	\$ 325,300
2016	325,300	325,300
<b>Total</b>	<b>\$ 650,600</b>	<b>\$ 650,600</b>

Principal and interest payments on the long-term debt are as follows:

	Capital Loans	2014	2013
Principal	\$ 325,300	\$ 325,300	\$ 325,300
Interest	33,705	33,705	50,601
<b>Total</b>	<b>\$ 359,005</b>	<b>\$ 359,005</b>	<b>\$ 375,901</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2013	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2014
<b>Capital projects:</b>				
Federal Capital Tuition	\$ 807,090	\$ 83,916	\$ -	\$ 891,006
Friday Night Lights	113,922	-	76,203	37,719
Proceeds from Sale of School Buildings	342,711	-	-	342,711
<b>Total capital projects deferred revenue</b>	<b>\$ 1,263,723</b>	<b>\$ 83,916</b>	<b>\$ 76,203</b>	<b>\$ 1,271,436</b>
<b>Other deferred revenue</b>				
Tax Liability	\$ 79,739	\$ 80,758	\$ 79,739	\$ 80,758
Other Grant - Global partners	9,855	31,647	9,855	31,647
<b>Total other deferred revenue</b>	<b>\$ 89,594</b>	<b>\$ 112,405</b>	<b>\$ 89,594</b>	<b>\$ 112,405</b>
<b>Total Deferred Revenue</b>	<b>\$ 1,353,317</b>	<b>\$ 196,321</b>	<b>\$ 165,797</b>	<b>\$ 1,383,841</b>



## 11. COMPLEMENTARY SERVICES

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the School Division's ability to successfully deliver its K-12 curriculum/learning programs.

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the School Division in 2014:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Program	2014	2013
<b>Revenue:</b>			(Note 20)
Operating Grants	\$ 1,517,269	\$ 1,517,269	\$ 1,465,173
Fees and Other Revenue	27,407	27,407	-
<b>Total Revenue</b>	<b>1,544,676</b>	<b>1,544,676</b>	<b>1,465,173</b>
<b>Expenses:</b>			
Salaries & Benefits	1,395,239	1,395,239	1,268,590
Instructional Aids	106,954	106,954	110,836
Non-Capital Furniture & Equipment	-	-	2,662
Travel	89	89	-
Professional Development (Non-Salary Costs)	18,682	18,682	19,050
Contracted Transportation & Allowances	577	577	2,604
<b>Total Expenses</b>	<b>1,521,541</b>	<b>1,521,541</b>	<b>1,403,742</b>
<b>Excess of Revenue over Expenses</b>	<b>\$ 23,135</b>	<b>\$ 23,135</b>	<b>\$ 61,431</b>

### Pre-K

The Pre-K program is a developmentally appropriate early childhood education program for three and four year old children.

## 12. EXTERNAL SERVICES

External services represent those services and programs that are outside of the School Division's learning/learning support and complementary programs. These services have no direct link to the delivery of the School Division's K-12 programs nor do they directly enhance the School Division's ability to deliver its K-12 programs.

Following is a summary of the revenue and expenses of the External Services programs operated by the School Division in 2014:

Summary of External Services Revenues and Expenses, by Program	Kids First	Eagle's Nest	FNM Achievement	Other Programs	2014	2013
Revenue:						(Noted 20)
Operating Grants	\$ 1,466,296	\$ 608,100	\$ 524,771	\$ 707,767	\$ 3,306,934	\$ 2,899,036
Fees and Other Revenue	2,816	-	-	273,153	275,969	300,056
<b>Total Revenue</b>	<b>1,469,112</b>	<b>608,100</b>	<b>524,771</b>	<b>980,920</b>	<b>3,582,903</b>	<b>3,199,092</b>
Expenses:						
Salaries & Benefits	377,186	374,059	-	485,754	1,236,999	1,100,311
Instructional Aids	41,685	15,398	6,468	57,431	120,982	97,419
Supplies and Services	762,078	16,577	446,400	219,901	1,444,956	1,326,320
Non-Capital Furniture & Equipment	4,141	7,013	2,676	811	14,641	21,321
Building Operating Expenses	1,740	-	-	181,731	183,471	194,933
Communications	9,408	906	2,709	-	13,023	15,527
Travel	3,544	402	287	1,550	5,783	5,458
Professional Development (Non-Salary Costs)	28,362	3,743	2,937	7,216	42,258	45,025
Contacted Transportation & Allowances	21,307	1,484	-	3,147	25,938	25,580
Amortization of Tangible Capital Assets	-	-	-	18,462	18,462	18,462
<b>Total Expenses</b>	<b>1,249,451</b>	<b>419,582</b>	<b>461,477</b>	<b>976,003</b>	<b>3,106,513</b>	<b>2,850,356</b>
<b>Excess of Revenue over Expenses</b>	<b>\$ 219,661</b>	<b>\$ 188,518</b>	<b>\$ 63,294</b>	<b>\$ 4,917</b>	<b>\$ 476,390</b>	<b>\$ 348,736</b>

Kids First Project offers support to high-risk families with young children.

Eagle's Nest Project provides residential care, counselling, and special programming to high-risk youth.

First Nation-Metis Achievement Project represent transfers received from the Ministry of Education as funding support for developing strategies, programs and processes to support First Nations and Metis Students' graduation rates, attendance and credit attainment.

## 13. ACCUMULATED SURPLUS

Accumulated Surplus represents the financial assets and non-financial assets of the school division less liabilities. This represents the accumulated balance of net surplus arising from the operations of the School Division including school generated funds.

Certain amounts of the accumulated surplus from operations, as approved by the Board of Education, have been designated for specific future purposes. These internally restricted amounts are included in accumulated surplus from operations presented in the statement of financial position. The School Division does not maintain separate bank accounts for the internally restricted amounts.



### 13. ACCUMULATED SURPLUS (continued)

Details of accumulated surplus from operations are as follows:

	August 31, 2013 (Note 20)	Additions during the year	Reductions during the year	August 31, 2014
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 70,283,923	\$ 4,077,529	\$ -	\$ 74,361,452
Less: Debt owing on Tangible Capital Assets	975,900	-	325,300	\$ 650,600
	<b>69,308,023</b>	<b>4,077,529</b>	<b>(325,300)</b>	<b>73,710,852</b>
<b>S.286 pre-April 2009 capital reserves from prior years' operating surpluses (1)</b>				
	<b>\$ 3,488,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,488,110</b>
<b>PMR Maintenance Project Allocations (2)</b>				
	<b>\$ 267,632</b>	<b>\$ 1,059,871</b>	<b>\$ 1,106,652</b>	<b>\$ 220,851</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Communications/Technology	\$ 509,168	\$ 216,182	\$ -	\$ 725,350
Equipment Replacement	393,454	-	-	393,454
Facilities	3,444,710	-	2,406,459	1,038,251
Office Facility	1,250,000	-	996,522	253,478
Rental of Track Equipment	138,726	15,000	16,938	136,788
Transportation	254,046	431,940	-	685,986
Track Facility	180,000	45,000	-	225,000
	<b>\$ 6,170,104</b>	<b>\$ 708,122</b>	<b>\$ 3,419,919</b>	<b>\$ 3,458,307</b>
<b>Other reserves:</b>				
Consultant Professional Development	\$ 22,976	\$ 2,427	\$ -	\$ 25,403
Future Contract	1,095,523	-	-	1,095,523
Developmental Education	8,972	-	-	8,972
Future Expenditures	1,766,852	-	1,701,045	65,807
School Generated Funds Carryovers	1,663,090	1,296	-	1,664,386
School Budget Carryovers	1,073,590	-	78,855	994,735
	<b>\$ 5,631,003</b>	<b>\$ 3,723</b>	<b>\$ 1,779,900</b>	<b>\$ 3,854,826</b>
<b>Other projects:</b>				
Eagle's Nest Project	\$ 133,437	\$ 608,100	\$ 419,582	\$ 321,955
First Nation-Metis Achievement Project	228,196	524,771	311,132	441,835
Invitational Shared Services Initiative	-	300,000	8,198	291,802
Kids First Project	7,507	1,469,112	1,249,451	227,168
Other Projects	319,574	353,733	599,955	73,352
Regional Intersectoral Committee Program	29,881	125,000	114,412	40,469
	<b>\$ 718,595</b>	<b>\$ 3,380,716</b>	<b>\$ 2,702,730</b>	<b>\$ 1,396,581</b>
<b>Unrestricted Surplus</b>	<b>\$ 11,464,488</b>	<b>\$ 1,679,414</b>	<b>\$ -</b>	<b>\$ 13,143,902</b>
<b>Total Accumulated Surplus</b>	<b>\$ 97,047,955</b>	<b>\$ 10,909,375</b>	<b>\$ 8,683,901</b>	<b>\$ 99,273,429</b>

### 13. ACCUMULATED SURPLUS (continued)

- (1) **S.286 pre-April 2009 Capital Reserves from Prior Years' Operating Surpluses** represents capital reserves that were created by pre-April 2009 Board of Education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the School Division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the minister.
- (2) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

#### **Internally restricted surplus – capital projects and other reserves**

The purpose and nature of each Internally Restricted Surplus amount is as follows:

Communications/technology reserve represents funds available for purchases of technology.

Equipment replacement reserve represents funds available for the purchases of equipment.

Facilities reserve represents funds available to assist with capital expenditures related to construction of new facilities.

Office facility reserve represents funds available for the construction of a new administrative services building.

Rental of track equipment reserve represents funds to be used to cover repair and replacement of track equipment.

Transportation reserve represents funds available for purchase of buses.

Track facility reserve represents funds available for the School Division's portion of repair or replacement of the running surface associated with the Harry Jerome Track.

Consultant professional development reserve represents the unspent portion of the consultant's budget to be used for teacher/staff initiated professional development.

Future contract reserve represents funds available to cover non-budgeted negotiated salary and benefit costs.

Developmental education reserve represents funds available to enhance facility and programming at Vickers School and Carlton Comprehensive High School.

Future expenditures reserve represents funds available for future expenditures.

School generated funds carryovers represent the unspent portion of funds generated at each school.

School budget carryovers represent the unspent portion of budgets decentralized to schools.



### **13. ACCUMULATED SURPLUS (continued)**

#### **Internally restricted surplus – other projects**

Eagle's Nest Project represent transfers received from the Ministry of Education as funding support for residential care, counseling, and special programming to high-risk youth.

First Nation-Metis Achievement Project represent transfers received from the Ministry of Education as funding support for developing strategies, programs and processes to support First Nations and Metis Students' graduation rates, attendance and credit attainment.

Invitational Shared Services Initiative represents transfers received from the Ministry of Education as funding support for a partnership with Wahpeton Dakota Nation, Muskoday First Nation, One Arrow First Nation and the Saskatoon Tribal Council to develop strategies, programs and processes to support First Nations Students' graduation rates, attendance and credit attainment.

Kids First Project represent transfers received from the Ministry of Health as funding support to high-risk families with young children.

Other Projects represent transfers received from the Ministry of Education as funding support for various external projects.

Regional Intersectoral Committee (RIC) Project represent transfers received from the Ministry of Education as funding support to contract a RIC Coordinator to advance the integrated human services agenda by building partnerships with government and non-government agencies, local interagency committees and community groups.

### **14. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board of Education on June 3, 2013 and the Minister of Education on August 23, 2013.

### **15. RELATED PARTIES**

These financial statements include transactions with related parties. The School Division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The School Division is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the School Division is related to other non-Government organizations by virtue of its economic interest in these organizations.

#### **Related Party Transactions:**

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

15. **RELATED PARTIES** (continued)

	2014	2013
<b>Revenues:</b>		
Community Initiatives Fund	\$ 37,400	\$ 103,663
Ministry of Education	70,733,649	78,499,691
Ministry of Health	1,084,985	919,206
Prince Albert Roman Catholic Separate School Division No. 6	176,667	-
Saskatchewan Government Insurance	227,559	258,038
Other	2,263	12,000
	<b>\$ 72,262,523</b>	<b>\$ 79,792,598</b>
<b>Expenses:</b>		
Living Sky School Division No. 202	\$ 70,700	\$ 56,742
Prince Albert Parkland Health Region	126,168	75,596
Saskatchewan Government Insurance	249,848	152,469
Saskatchewan Power Corporation	1,154,903	1,109,830
Saskatchewan Telecommunications Holding Corporation	229,980	235,241
Saskatchewan Workers' Compensation Board	411,975	351,422
SaskEnergy Incorporated	1,137,101	1,033,597
Other	21,458	25,561
	<b>\$ 3,402,133</b>	<b>\$ 3,040,458</b>
<b>Accounts Receivable:</b>		
Ministry of Education - Provincial Grants	\$ 956,976	\$ 3,916,722
Ministry of Education - Other	-	3,357
Other	31,979	14,027
	<b>\$ 988,955</b>	<b>\$ 3,934,106</b>
<b>Prepaid Expenses:</b>		
SaskEnergy Incorporated	\$ 11,979	\$ -
Saskatchewan Workers' Compensation Board	137,084	116,826
	<b>\$ 149,063</b>	<b>\$ 116,826</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
Saskatchewan Power Corporation	\$ 72,619	\$ 64,758
Saskatchewan Telecommunications Holding Corporation	13,259	40,806
SaskEnergy Incorporated	-	16,018
	<b>\$ 85,878</b>	<b>\$ 121,582</b>

In addition, the School Division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to / from them are described separately in the financial statements or notes thereto.

A portion of the revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some School Division loans.



## 16. TRUSTS

The School Division, as the trustee, administers trust funds for the Saskatchewan Rivers School Division No. 119 of Saskatchewan Charity and Scholarship Fund. Two bank accounts are held: (1) charities and (2) scholarships. The operating cycle for these funds is January 1 to December 31. The accounts are audited by Deloitte LLP. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Charity	Scholarships	Total December 31, 2013	Total December 31, 2012
Cash	\$ 89,203	\$ 36,100	\$ 125,303	\$ 198,974
Short term investments	-	9,200	9,200	9,480
Accounts receivable	-	-	-	1,692
<b>Total Assets</b>	<b>\$ 89,203</b>	<b>\$ 45,300</b>	<b>\$ 134,503</b>	<b>\$ 210,146</b>
Revenues				
Contributions and donations	\$ 120,024	\$ 22,025	\$ 142,049	\$ 767,524
Interest on investments	1,149	619	1,768	1,944
	<b>121,173</b>	<b>22,644</b>	<b>143,817</b>	<b>769,468</b>
Expenses				
In-kind & school expenditures	193,220	-	193,220	611,806
Scholarships paid	-	26,240	26,240	23,550
	<b>193,220</b>	<b>26,240</b>	<b>219,460</b>	<b>635,356</b>
(Deficiency) Excess of Revenue over Expenses	(72,047)	(3,596)	(75,643)	134,112
Trust Fund Balance, Beginning of Year	163,350	46,796	210,146	76,034
Transfer From/To Scholarship Fund	(2,100)	2,100	-	-
<b>Trust Fund Balance, End of Year</b>	<b>\$ 89,203</b>	<b>\$ 45,300</b>	<b>\$ 134,503</b>	<b>\$ 210,146</b>

## 17. CONTINGENT LIABILITIES

### Litigation:

The School Division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The School Division's share of settlement, if any, will be charged to expenses in the year in which the amount is not determinable.

## 18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the School Division are as follows:

- construction contract for the Education Centre Lower Level Renovations in the amount of \$647,536;
- construction contract for the King George School Boiler project in the amount of \$68,145;
- construction contract for the Riverside School Roof project in the amount of \$53,935;
- construction contract for the T.D. Michel Roof Top Units project in the amount of \$71,906;

## 18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS (continued)

- the School Division has signed a letter of intent with Western Canadian IC Bus for the purchase of fourteen buses for a total cost of \$1,326,967; and
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2019.

## 19. ACCOUNTING CHANGES

### PS3260 Liability for Contaminated Sites

On September 1, 2013, the School Division adopted the new PS3260 Liability for Contaminated Sites standard. This section establishes standards on how to account for and report a liability associated with the remediation of 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 the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

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

The adoption of the new PS3260 standard has not resulted in any changes to the measurement and recognition of liabilities in the School Division's 2014 financial statements.

## 20. CORRESPONDING INFORMATION

Certain corresponding figures have been reclassified to conform to the current year's presentation.

## 21. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

### i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the School Division's receivables from the municipal government, provincial government, federal government and their agencies are considered to be minimal. For other receivables, the School Division has adopted credit policies which include close monitoring of overdue accounts.

The School Division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.



## 21. RISK MANAGEMENT (continued)

### i) Credit Risk (continued)

The aging of provincial grants and other accounts receivable at August 31, 2014 and August 31, 2013 was:

	August 31, 2014		August 31, 2013	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 1,111,743	\$ -	\$ 4,158,180	\$ -
0-30 days	262,014	-	236,872	-
30-60 days	4,332	-	3,419	-
60-90 days	2,751	-	22	-
Over 90 days	322,011	-	821,529	-
Total	\$ 1,702,851	\$ -	\$ 5,220,022	\$ -
Net		\$ 1,702,851		\$ 5,220,022

### ii) Liquidity Risk

Liquidity risk is the risk that the School Division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances and budget practices and monitoring. The following table sets out the contractual maturities of the School Division's financial liabilities:

	August 31, 2014			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,306,341	\$ -	\$ -	\$ -
Long term debt	325,300	-	325,300	-
Total	\$ 2,631,641	\$ -	\$ 325,300	\$ -

### iii) Market Risk

The school division is exposed to market risks with respect to interest rates and foreign currency exchange rates, as follows:

#### Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The School Division's interest rate exposure relates to cash and cash equivalents and long-term debt. The School Division also has an authorized bank line of credit of \$5,000,000 with interest payable monthly at a rate of prime minus .5 %. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows.

The School Division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

## 21. RISK MANAGEMENT (continued)

### iii) Market Risk (continued)

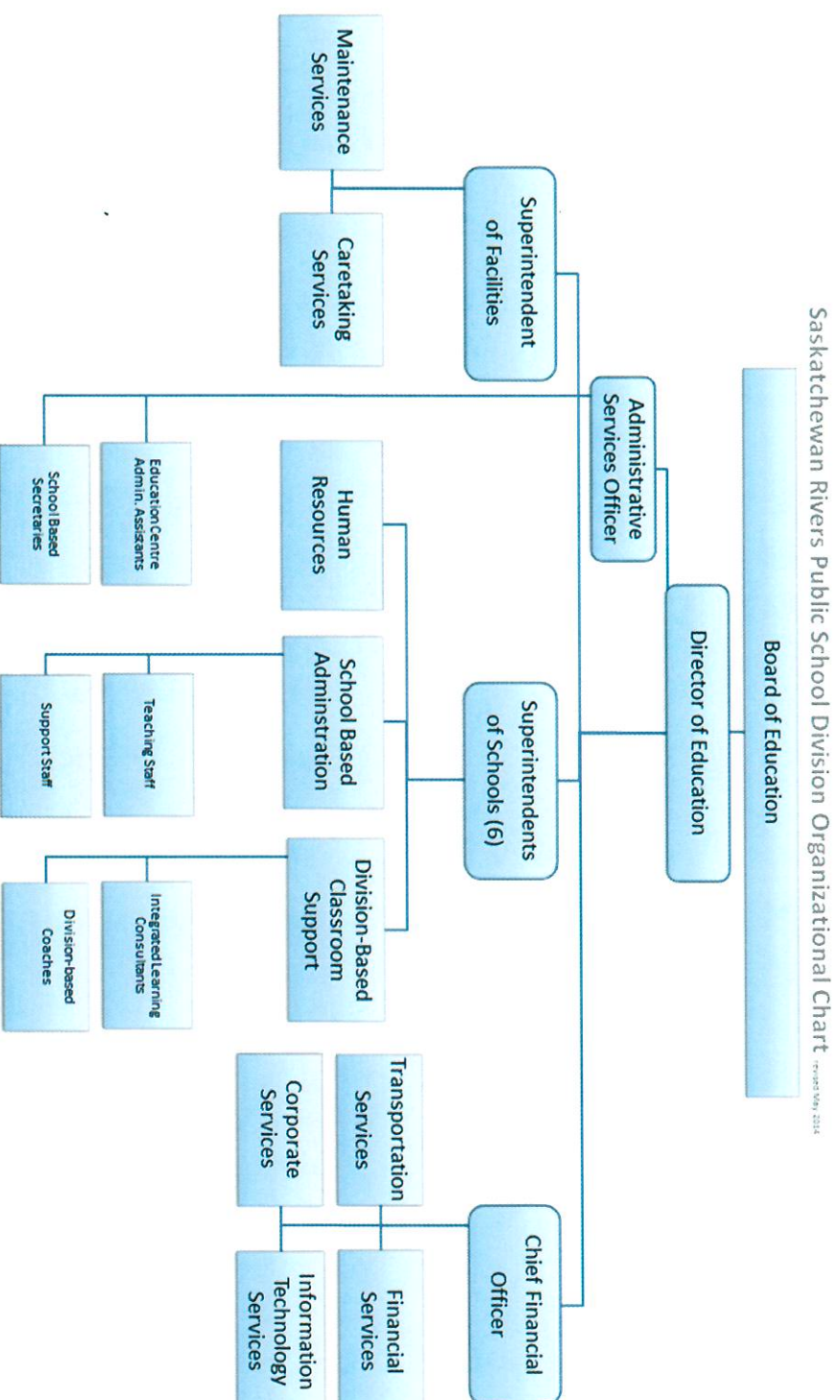
#### **Foreign Currency Risk:**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The School Division is exposed to currency risk on cash and cash equivalents denominated in U.S. dollars for which the balances are subject to exchange rate fluctuations; however, this risk is minimal as the School Division does not have a significant amount of cash and cash equivalents denominated on a foreign currency. As at August 31, 2014 the School Division had cash and cash equivalents of \$30,641 denominated in U.S. dollars and converted to Canadian dollars at \$1 USD - \$1.08729 CAD (2013 - \$30,641 at \$1 USD - \$1.05322 CAD).



# Appendix B: Organizational Chart, August 31, 2014

## Saskatchewan Rivers Public School Division



## Appendix C: School List

There are 32 schools in Saskatchewan Rivers Public School Division in 17 communities.

School	Grades	Location
ARTHUR PECHEY PUBLIC SCHOOL	K-8	Prince Albert, SK
BIG RIVER PUBLIC HIGH SCHOOL	7-12	Big River, SK
BIRCH HILLS PUBLIC SCHOOL	K-12	Birch Hills, SK
CANWOOD PUBLIC SCHOOL	PreK-12	Canwood, SK
CARLTON COMPREHENSIVE PUBLIC HIGH SCHOOL	9-12	Prince Albert, SK
CHRISTOPHER LAKE PUBLIC SCHOOL	K-8	Christopher Lake, SK
DEBDEN PUBLIC SCHOOL	K-12	Debden, SK
EAST CENTRAL PUBLIC SCHOOL	K-8	Rural Prince Albert, SK
JOHN DIEFENBAKER PUBLIC SCHOOL	PreK-8	Prince Albert, SK
KING GEORGE PUBLIC SCHOOL	PreK-8	Prince Albert, SK
KINISTINO PUBLIC SCHOOL	PreK-12	Kinistino, SK
MEATH PARK PUBLIC SCHOOL	K-12	Meath Park, SK
OSBORNE PUBLIC SCHOOL	K-8	Rural Prince Albert, SK
P.A.C.I.	9-12	Prince Albert, SK
PRINCESS MARGARET PUBLIC SCHOOL	PreK-8	Prince Albert, SK
QUEEN MARY PUBLIC SCHOOL	PreK-8	Prince Albert, SK
RED WING PUBLIC SCHOOL	K-8	Rural Prince Albert, SK
RIVERSIDE PUBLIC SCHOOL	PreK-8	Prince Albert, SK
SHELLBROOK PUBLIC SCHOOL	PreK-5	Shellbrook, SK
SPRUCE HOME PUBLIC SCHOOL	K-8	Spruce Home, SK
ST. LOUIS PUBLIC SCHOOL	PreK-12	St. Louis, SK
T.D. MICHEL PUBLIC SCHOOL	PreK-6	Big River, SK
ÉCOLE VICKERS PUBLIC SCHOOL	K-8	Prince Albert, SK
VINCENT MASSEY PUBLIC SCHOOL	PreK-8	Prince Albert, SK
WESMOR PUBLIC HIGH SCHOOL	9-12	Prince Albert, SK
WEST CENTRAL PUBLIC SCHOOL	K-8	Rural Prince Albert, SK
WESTVIEW PUBLIC SCHOOL	PreK-8	Prince Albert, SK
WILD ROSE PUBLIC SCHOOL	K-8	Wild Rose, SK
WINDING RIVER COLONY SCHOOL	K-8	Birch Hills, SK
W.J. BEREZOWSKY PUBLIC SCHOOL	PreK-8	Prince Albert, SK
W.P. SANDIN PUBLIC HIGH SCHOOL	6-12	Shellbrook, SK
WON SKA CULTURAL PUBLIC SCHOOL	9-12	Prince Albert, SK



## Appendix D: Payee List

### School Division Name Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

As part of government's commitment to accountability and transparency, the Ministry of Education and Saskatchewan school divisions disclose payments that total \$50,000 or greater made to individuals, business and other organizations during the fiscal year. These payments include salaries, contracts, transfers, purchases of goods and services, and other expenditures.

#### *Payments to Board of Education*

Name	Remuneration	Expenses	Travel	Professional Development **	Other	Total
Gustafson, Grant	\$ 16,444	\$ -	\$ -	\$ 8,191	\$ -	\$ 24,635
Hollick, Barry *	\$ 20,002	\$ -	\$ 1,750	\$ 23,595	\$ 83	\$ 45,430
Lindberg, Arne	\$ 16,549	\$ -	\$ 1,000	\$ 14,272	\$ 92	\$ 31,913
McHenry, George	\$ 15,903	\$ -	\$ 1,000	\$ 15,420	\$ 58	\$ 32,381
McIvor, John	\$ 16,511	\$ -	\$ 1,598	\$ 14,761	\$ 30	\$ 32,900
Rowden, Darlene	\$ 16,573	\$ -	\$ 2,015	\$ 14,477	\$ -	\$ 33,065
Smith-Windsor, Jaimie	\$ 18,228	\$ -	\$ 3,550	\$ 18,778	\$ 72	\$ 40,628
Steen, Wayne	\$ 16,340	\$ -	\$ 1,518	\$ 4,550	\$ 5	\$ 22,413
Thomson, Rodney	\$ 15,903	\$ -	\$ 1,000	\$ 14,357	\$ 58	\$ 31,318
Wicinski-Dunn, Jeanette	\$ 16,538	\$ -	\$ 4,223	\$ 13,025	\$ 35	\$ 33,821
<b>Total</b>	<b>\$ 168,991</b>	<b>\$ -</b>	<b>\$ 17,654</b>	<b>\$ 141,426</b>	<b>\$ 433</b>	<b>\$ 328,504</b>

\* Board Chair

\*\* Professional development includes education, training, and conferences

#### *All Other Payments*

Personal Services		
ABREY-HARE, HOLLY	\$ 93,379	ANDREWS, BRENDA 83,584
ACORN, PERRY	88,347	ANDREWS, SHERI 61,070
ACORN, SHELLY	83,680	ANDRUSYK, COLLEEN 79,501
ADAMS, DAWNE	103,405	APRIL, JANICE 79,706
ADRIAN, MARY	83,584	ARCAND, CHERYL 83,797
AITKEN, PAMELA	88,347	ARMITAGE, TRENT 83,584
ALDRED, CARMELETTA	54,053	ARPIN, DARCY 80,069
ALEXANDERSEN, KATHLEEN	79,706	ARPIN, KENT 106,515
ALFORD, MIKE	58,806	ASHBY, SHARON 79,706
AMY, BRADLEY	88,465	ASTROPE, TRACY 79,706
AMY, LORI	88,347	AURAMENKO, SHANNON 79,706
ANDERSON, CATHERINE	83,584	BAERGEN, DONNA 162,892
ANDERSON, DAWN MARIE	79,706	BAIN, PETER 83,584
ANDERSON, DEAN	59,215	BAIRD-MCDONALD, KIM 79,706
ANDERSON-KLASSEN, PAMELA	95,535	BALICKI, SARAH 64,592
		BALL, LAREN 74,663

BANKS, JESSIE	53,086
BANMAN, ALANNA	68,611
BANMAN, JAMES	95,847
BARANGA, SLAVITA	72,551
BARANISKI, BRIAN	59,046
BARIBEAU, JOCELYNE	79,706
BARLOW, LISA	73,684
BASARABA, BRANDON	51,476
BASARABA, CHAD	65,771
BATIUK, BARCLAY	100,136
BECKER, DEBRA	79,706
BELLEHUMEUR, CARMEN	68,611
BELLIVEAU, JEAN-MARC	59,735
BELYEA, LORINE G	79,706
BENDER, CURTIS	65,258
BENNINGTON, CHRISTOPHER	67,723
BERES, ELAINE	88,956
BEREZOWSKI, RHONDA	83,682
BERGE, COLLEEN	83,153
BERGEN, CLARENCE	82,033
BERGEN, LARRY	52,697
BERGEN, MATTHEW	64,741
BERNATH, BRENDA	83,584
BEXSON, JAVAN	60,342
BIGGINS, BEIGE	68,948
BILLO, KEITH J.	64,171
BILODEAU, MARIE-PIER	56,180
BIRD, SHARON	83,584
BIRKELAND, DIANNE	64,052
BLACK, GAIL	88,347
BLAIS, ANNE	88,790
BLAMPIN, CARLA	80,136
BLOOMQUIST, TRACY	95,351
BOETTCHER, PAMELA	75,373
BOLAY, LORI	62,861
BOMPAIS, REGAN	54,016
BONE, JENNY	79,396
BORAN-FETCH, CELESTE	50,303
BOSCHER, RANDY	83,584
BOSKILL, KORALEE	56,781
BOUCHARD, NADINE	82,722
BOURLON, NICOLE	57,834
BOURLON, SHELLY	79,706

BOYER, COLLEEN	79,706
BOYER, PATRICK	79,706
BRAATEN, CHRISTIE	60,574
BRAATEN, TIM	79,706
BRADBURY, DEREK	65,877
BRADBURY, HEATHER	63,982
BRADBURY, MARION	58,751
BRATVOLD, ROBERT	190,097
BRAUN, DENNIS	73,367
BRILLINGER, LAURA	91,084
BRITTAİN, VINCENT	80,006
BROCKMAN, ANNETTE	83,670
BROOME, DIANNE	70,626
BROWN, JENNIFER	53,776
BROWN, KELLY	79,706
BRUCE, DENAE	58,871
BRUCE, RYAN	98,104
BRUNEAU, ASHLEY	57,686
BURNS, CODY	56,431
CAMPBELL, LISA	75,969
CAMPBELL, MEGAN	79,706
CANTIN, KARA	54,029
CEY, CORINNE	102,544
CHABOYER, ORLANDA	52,081
CHESTER, CARA	51,476
CHRISTENSEN, AMANDA	78,184
CHRISTIAN, CHRISTINE	79,920
CHRISTIENSEN, JASMIN	51,476
CLARKE, KATHLEEN	83,584
CLARKE, ROBERT	160,462
CLOSE, TRENA	83,584
COCHET, PAMELA	79,706
COFFIN, DEBRA	83,584
COMPAGNA, JENNIFER	83,584
CONARROE, KIMBERLEY	79,706
COOMBS, TSINDA	79,644
COURT, JEFFREY	107,264
COUTURE, DIANA	80,117
COWAN, KIMBERLY	88,457
CRAWFORD, LORRAINE	79,774
CROSHAW, RICK	100,055
CUMMING, JOCELYNE	78,679
CUNNINGHAM, SHEILA	95,782



CURRIE, MAUREEN	83,692
CURRIE, SHELBY	79,940
DAELICK, COLETTE	80,482
DAMS, ANITA	83,282
DANSEREAU, BONNIE	68,412
DEBRAY, STACEY	78,722
DECK, MELANIE	83,584
DELI, TABATHA	61,587
DELISLE, SYLVIA	85,068
DELUREY, MICHELLE	58,439
DERKSEN, KAYLA	56,781
DIENO, DIANE	80,117
DMYTERKO, HOLLY	83,584
DODERAI, SHERRY-LYNNE	78,063
DOETZEL, KIMBERLY	76,977
DONALDSON, SUSAN	82,291
DONOVAN, SARA	56,065
DOOKHUN, DHIPAK	88,347
DORAN, DANA	75,398
DORMUTH, MICHAEL	79,706
DUBYK, JANINE	79,706
DUECK, YVONNE	79,753
DUMAIS, DENISE	74,663
DUMELIE, CHRISTOPHER	83,584
DUNN, DAVID	83,584
DUNN, JANELL	79,706
DUNN-SMITH, ROXANNE	52,992
DURET, KRISTA	56,781
DUVAL, GREG	76,342
DYCK, KIMBERLY	57,686
DZIURZYNSKI, COURTNEY	56,337
EASINGWOOD, CARISSA	62,684
EBERTS, COLLEEN	66,209
EDWARDS, HEATHER	79,706
ELDSTROM, VICKI	53,083
ELLIOTT, CECILE	79,706
EMMERSON, RANDY	124,616
ENNS, JENNIE	76,636
ERICSON, PAUL	88,347
ESCHYSCHYN, DARCIE	64,626
FAHIE, MICHAEL	61,629
FAUCHOUX, SANDRA	79,090
FEHER, ARTHUR	108,126

FENDELET, JUSTIN	60,314
FENDELET, RACHEL	58,206
FERGUSON, JENNIFER	112,076
FESCHUK, ROY	89,466
FETCH, TYSON	74,310
FIDDLER, SHANNON	83,584
FINCH, NEIL LEE	155,161
FINES, RONALD	79,706
FINNESTAD, CRAIG	83,584
FISCHER, KAREN	79,706
FORBES, DEANNA	58,075
GANGE, MICHAEL	83,584
GANGE, TWYLA	79,706
GARIEPY, LOIS	66,010
GARNETT, EVONNE	88,347
GAUDET, TARA	57,720
GAUDET, TRACY	79,706
GENEREAUX, NICOLE	68,469
GEORGESON, ALICIA	59,852
GERHARDT, KELLY	91,992
GERVAIS, MICHELLE	51,476
GESSNER, SANDY	88,940
GILES-SANDER, MARY	101,140
GLOVER, MELISSA	67,688
GOBEIL, DARCY	68,412
GORDON, GRANT	66,555
GORDON, LYNN	69,203
GOWEN, TRISHA	57,937
GRANT-WALKER, CARRIE	79,706
GRASSICK, KAREN	79,295
GRASSICK, PAMELA	79,706
GRAY, LORI	80,531
GRAY, MATTHEW	70,349
GREWCOCK, ELLEN	67,676
GREYEVES -HIGHWAY, LINDA	95,782
GRIMARD, MICHELLE	79,706
GROVES, STEPHEN	65,746
GUNDERSON, KENDALL	51,476
GUNVILLE, SHERI LINETTE	95,288
GUNVILLE, SHERRY	79,808
HAGMANN, IRENE	53,776
HALL, LOUISE	91,321
HAMILTON, TONI	79,706

HANDLEY, DARLENE	79,706	HUDDLESTONE, JENNIFER	83,584
HARDER, KENNETH	88,347	HUDON, ELIZABETH	53,832
HARDING, DARLANA	81,456	HUDON, JANELLE	54,632
HARRISON, ALANNAH	51,713	HUDON, LAURIANE	56,682
HARTNETT, ELSIE	55,699	HUGHES, KATHRYN	79,706
HASTINGS, MARK	109,577	HUGHES, RYAN	92,736
HASTINGS, TRISHIA	95,782	HULAK, JENNIFER	69,175
HATLEY, MICHELE	83,584	HUNTER, BEVERLY	73,167
HAYUNGA, TRISTAN	55,699	HURD, MIKE	136,054
HAZZARD, PATRICIA	80,110	HURL, SCOTT	76,773
HAZZARD, THOMAS	101,741	ISAAC, NATASHA	56,180
HECHT, IAN	79,706	ISBISTER, CANDICE	62,196
HEISE, BRENDA	79,706	JABUSCH, CARLEAH	52,626
HELGASON, JILL	75,089	JAHN, PATRICK	78,078
HELGASON, PATRICK	82,938	JASIENIUK, KAREN	79,706
HENDERSON, CONNIE	65,377	JEAN, DANIEL	97,874
HENRY REMY, KELSA	75,465	JEAN, DONALD	79,706
HENRY, JAMIE	75,539	JEANCART, HEATHER	71,447
HENRY, JENNIFER	62,690	JESSOP, VALERIE	87,206
HENRY, TARYN	53,776	JEWITT, TAMMY	60,526
HERRIOT, PATTY	80,679	JOHNSON, BENITA	79,501
HERZOG, MICHAEL	57,172	JOHNSON, DIANE	50,815
HICKIE, CHARLENE	79,706	JOHNSON, JACQUELINE	79,706
HICKS, PATRICIA	79,706	JOHNSON, NICOLE	66,860
HILL, TRACY	78,473	JONES, KIM	93,467
HLADUN, HEATHER	79,501	JONES, MANDY	66,630
HLASNY, HEATHER	83,584	JONES, MONICA	79,706
HODA, BEVERLY	87,206	JORDAN, LEANNE	79,706
HODA, BRANDY	58,795	KAPONYAS, KAYLA	54,016
HODGINS, KAMI	70,844	KAUFHOLD, JOEY	58,952
HODGINS, LINDA	79,706	KEAYS, JAN	79,706
HOEY, ELISE	58,952	KELLY, CHRIS	62,962
HOFFMAN, CORRINE	101,140	KENNEDY, JOCELYN	83,584
HOLMEN, BRENT	84,015	KILMER, DAWN	130,082
HOLMEN, INA	97,413	KLAASSEN, KARISA	77,328
HOLMEN, JORDAN	54,016	KLASSEN, KELLY	82,722
HOLODNIUK, ERIN	66,293	KLASSEN, PETRICA	78,001
HOLZ, TRISTA	66,293	KLEIN, MARCIA	88,347
HONCH, JODI	54,442	KLINGENBERG, GLENN	83,702
HOOD, LEE-ANNE	79,706	KNUTSON, ERIC	87,736
HORAN, TAMMIE	87,952	KOHUT, JENILEE	70,750
HOWAT, LISA	70,111	KORCZAK, KARI	72,459
HUDDLESTONE, BLAIR	83,584	KORECKI, STEVEN	64,592



KOROLUK, KEVIN	103,371	LUNDGREN, KEVIN	86,030
KOSTYNIUK, VIRGINIA	79,706	LUSSIER, LAUREEN	83,584
KOWAL, DARLENE	79,706	LYSITZA, ANGELA	79,706
KOWAL, SHAYNE	60,210	MACDONALD, AARON	83,823
KOZUN, KIMBERLY	63,506	MACDONALD, BRENNAN	65,199
KRAHN, DAVID	58,806	MACDOUGALL, IAIN	96,768
KRAUS, RACHELLE	83,584	MACGILLIVRAY, CHRISTINE	68,412
KULCHAR, JENNIFER	95,062	MACK, THOMAS	83,584
KULPA, JANICE	77,994	MACKIE, LINDA	83,584
KULRICH, KIRBY	64,876	MACLEOD, TERRANCE	64,171
KUPERIS, KIMBERLY	79,706	MARCOTTE, SANDRA	83,730
KUTNIKOFF, TREVER	79,706	MARGESON, BARBARA	57,720
KUTNIKOFF-BRITAIN, CONNIE	83,584	MARKWART, MONA	107,227
KUZMA, TYLER	60,314	MARSOLLIER, MARGARET	52,059
KWIATKOWSKA, MARIA	79,706	MARTELL, ROXANNE	79,706
KYLIUK, JEFFREY	63,888	MARTENS, CAROL	69,547
KYLIUK, LANA	79,706	MARTIN, KRISTY	79,706
KYLIUK, LINDSAY	88,688	MARUD, NICOLE	50,655
LAMBERT, RENA	79,706	MATICE, JANELLE	79,706
LAROCQUE, MORGAN	51,706	MCARTHUR, SHONA	79,706
LARSON, SHELDON	67,427	MCCAW, KRISTA	89,750
LAVALLEE, KEVIN	80,117	MCCAW, MATTHEW	83,046
LAWRENIUK, TERRY	64,171	MCCONECHY, CONNIE	79,754
LEDDING, CHERYL	78,518	MCCONECHY, DAVID	79,706
LEDDING, DEANNA	72,095	MCELLIGOTT, SHANNON	96,768
LEHNER, CAREY	79,706	MCEWEN, ALEX	61,514
LEMIRE, CAROLYN	83,644	MCGREGOR, GRAHAM	98,257
LEONARD, TAMMIE	79,706	MCHENRY-VICK, TAMMY	79,737
LEPAGE, NORMA	79,706	MCKELVIE, JERI-LOU	52,689
LEPINE, SHERYL E	73,357	MCLEOD, LEANNE	79,706
LETENDRE, JODI	83,584	MERASTY, HEATHER	85,903
LETKEMAN, DEJAN	86,011	MESCHISHNICK, RUSSELL	83,640
LIEDTKE, LEAH	80,158	MESENCHUK, LEAH	79,911
LINN, BRIAN	88,040	MEYER, LORELLE	79,706
LLOYD, DONALD	156,266	MEYERS, CODY	61,051
LLOYD, VIVIAN	78,063	MEYERS, DEE	57,030
LOHNEIS, JEFFREY	73,031	MEYERS, JANELLE	78,342
LOKINGER, DAVID	99,271	MICHALCHUK, RYLAN	63,366
LORENSEN, LANA	83,584	MICHAYLUK, DEBORAH	88,575
LUCAS, BONNIE	116,419	MILBURN, LUKE	64,592
LUCYSHYN, TRICIA	59,533	MILLER, KASSIA	79,706
LUEKEN, JESSICA	52,164	MILLER, MICHELE	79,706
LUEKEN, KELSI	50,945	MILLER, TERESA	84,243

MINIELLY, KAY	65,407	PEET, TARA	56,180
MITCHELL, MEAGEN	53,499	PELLETIER, RONA	50,773
MOAR, SHERRY	93,457	PENNER-HENRY, CARLA	79,706
MOLINE, GLENDA	79,706	PERSON, GRANT	79,919
MONETTE, STACEY	80,634	PETERSON, SHARON	63,765
MORASH, GAIL	67,427	PETIT, CYNTHIA	89,391
MORIN, TAMMY	103,917	PFUNDER, CLAUDIA	70,292
MORLEY, SANDRA	70,696	PHANEUF, DENISE	51,741
MORRISON, KEN	106,402	PHILP, NICOLE	80,119
MORTON, JENNIFER	64,876	PIDBOROCHYNSKI, JERROLD	126,336
MOUROT, KEVIN	64,171	PIERCEY, DANA	67,215
MUGFORD, KURTIS	56,180	POCHA, DELORES	50,773
MULLNER, CHERYL	95,782	POETKER, RON	97,807
NELSON, BARRY	64,171	POLOWSKI, JOYCE	88,347
NELSON, ELNOR	70,481	PONCELET, JACALYN	79,706
NELSON, JARET	89,546	POPESCU, ROBERT	55,587
NEUBUHR, MELISSA	79,706	PRICE, JULIANA	88,151
NEUDORF, GWEN	80,526	PRITCHARD, SHANNON	83,584
NICHOLSON, LAURA	83,407	PROSSER, EAN	80,117
NICOLAS, SHELLEY	79,777	QUAAL, MISHEL	82,938
NOBLE, NATHAN	82,178	QUAALE, TANIS	87,206
NOBLE, RONALEE	67,427	QUIRING, SUZANNE	109,334
NORDSTROM, ANGELA	79,706	RAWLYK, JONATHON	54,393
NORRIS, KEN	83,584	RAYMOND, JULIE	66,732
NOVOTNY, BONNIE	79,706	REDDEKOPP, WADE	83,584
NTIBATEGERA, CHANTAL	61,861	REINBRECHT, ANGELA	50,685
NUNN, ALAN	162,892	RIDDOCH, BRAD	62,736
ODNOKON, MARK	79,706	RIEGER, TARYN	75,316
OLDE, BRITTANY	64,592	RINK, KELSEY	56,465
OLEXSYN, BONNIE	83,584	ROBERTS, SHAWN	65,000
OLSON, CORINNE	83,153	ROBERTSON, JASMINE	50,580
OTTO, NICOLE	62,003	ROLFES, MARK	83,564
PAINCHAUD, JENNIFER	64,934	RONNING, RICHARD	87,206
PANNELL, ROBERT	83,584	ROUAULT, ANDY	83,584
PARENTEAU, ALVIN	67,881	ROUAULT, TRACY	79,706
PARENTEAU, BRADLY	64,980	ROUSSON, DAVID	67,647
PARENTEAU, TROY	54,497	ROWLAND, PATRICIA	90,653
PARROTT, JANE	87,001	ROY, CHARLENE	88,347
PATERSON, RAYANNE	67,723	RUSHELEAU, BRUCE	83,584
PAUL, HEIDI	79,706	RUSHELEAU, SHELLY	79,706
PAUL, SHARON	79,706	RUSSELL, ANGELA	88,347
PAWLIW, KRISTEN	71,880	RUSZKOWSKI, KAREN	64,052
PEAKE, STEVEN GR	83,986	RUTZ, ANDREA	71,932



RUTZ, TREVOR	76,702	SIWAK, SUSAN T	79,706
RUZNISKY-PRIMEAU, LACEY	69,157	SKOTHEIM, TIMOTHY	58,806
RYBKA, MICHELLE	56,431	SKRUDLAND, KERRY	76,008
SAFINUK, MAUREEN	79,706	SLATER, JANET	58,915
SANDER, DARCY	116,741	SLIND, SUSAN	79,059
SANDERSON, JAMIE	78,884	SMITH, DIANA	75,642
SASS, LINDA	83,584	SMITH, GREGORY	83,584
SAUFERT, JAHNAYA	61,245	SMITH, LAUREL	83,584
SAYERS, CARMEL-LEE	83,584	SMITH, MELANIE	63,780
SCHEIDL, LAURA	74,833	SMITH, MICHELLE	79,706
SCHEMENAUER, CARRIE	50,826	SMITH, SHELLEY	90,268
SCHENK, ADRIENNE	76,379	SOMMERFELD, DENNIS	79,706
SCHILL, CONNIE	104,907	SOMMERVILL, MELISSA	50,773
SCHILLE, BRYAN	65,159	SPARBOE, BRANDI	76,554
SCHILLER, EMELIA	83,584	SPENCER, DIANNE	78,679
SCHLAMP, SHANNON	79,865	ST. AMAND, SHAUNA	74,010
SCHNEIDER, DAVID	83,584	STANFORD, ROBYN	63,505
SCHULTZ, DARLENE	102,203	STASIW, WHITNEY	58,952
SCHULTZ, JOHN	160,462	STAVELY, MARTI	79,766
SCHUTTE, SHARON	63,320	STENE, CARRIE	88,347
SCHWARTZENBERGER, LAMBERT	85,334	STOBBS, MEAGAN	59,174
SCHWEHR, RICHARD	82,473	STOBBS, SUSAN	52,610
SCRIVEN, RHONDA	69,903	STOREY-HUMBLE, SHELLEY	111,576
SEITSONEN, JANELLE	56,431	STRACHAN, LINDSAY	70,209
SELANDER, DARCY	88,790	STRAF, HEATHER	70,219
SELLAR, RHONDA	75,177	STRAND, BETTY	83,584
SEMENCHUK, KIMBERLY	71,965	STROM, DAYGEN	54,393
SEMENCHUK, TROY	82,507	STROM, TIMOTHY	83,584
SERFAS, TRACY	53,086	STUPNIKOFF-WATCHEL, PENNY	83,958
SETO, DAVID	79,929	SUBCHYSHYN, JAMIE	51,476
SHARP, DALE	58,806	SUBCHYSHYN, LEIGH-ANNE	79,706
SHIELDS, MELISSA	66,010	SUKOROKOFF, DWAYNE	104,583
SHORT, CAROL ANN	96,768	SUTHERLAND, LAURIEANN	87,206
SHULTZ, DANICA	67,821	SUTTON, RICHELLE	59,884
SIGRIST, TRINA	79,876	SVENKESON, ADAM	80,749
SIMONS, ANN	70,677	SWAIN, ALLISON	62,958
SIMPSON, KIMBERLEY	79,706	SWAIN, STERLING	99,106
SIMPSON, SCOTT	59,071	SWANSON, BARBARA	70,772
SINCLAIR, SHAWNA	66,344	SWYSTUN, BRYAN	78,884
SINOSKI, GINA	96,581	TAIT, JODIE	79,706
SINOSKI, KAREN	80,772	TAIT, KEVIN	94,762
SINOSKI, PAIGE	83,584	TAYLOR, MAUREEN	165,221
SITTLER-GANE, KENDRA	75,414	TAYLOR, PATRICIA	60,526

TESSIER, LAUREN	57,778
TETREAUULT, ARMAND	70,387
TETREAUULT, PATRICIA	50,674
THIESEN, PAULA	79,706
THIESSEN, ANGELA	79,706
THOMAS, CECILE	79,706
THOMAS, JANICE	78,441
THORPE, DEVON	67,775
THORPE, DIANNE	64,054
THUNDERCHILD, VICTOR	79,824
TIBBS, HEATHER	60,526
TIESSEN, JASMIN	82,137
TOLES, JANET	79,706
TOMPOROWSKI, HARRIET	102,503
TOMYN, ROBERT	66,867
TOPOROWSKI, SHELLEY	79,706
TOURNIER, DWAYNE	101,031
TOURNIER, JOANNE	100,180
TRANN, CORY	111,576
TREMBLAY, JOANNE	80,069
TRETIK, LEANNE	90,097
TRETIK, MATT	83,584
TURNER, CHERYL	95,782
TWYVER, TAMMY	80,589
ULRICH, GARTH	89,961
VAN STEELANDT, DEVIN	69,795
VANDALE, BONNIE	79,706
VANDALE, KIMBERLY	66,165
VEDRESS, BRIAN	64,171
VERGE, WENDY	79,706
VEY, SHANNON	79,821
VILLENEUVE, NICOLE	63,780
VIS, CAROLYN	79,706
WAGNER, LYNNAE	77,624
WALKER, GREGORY	88,475
WALLACE, DOUGLAS	102,062
WARD, JOYCE	92,214
WARD, STACY	52,856
WATSON, PAUL	82,291
WEATHERED, TANYA	51,936
WELSH, JENNA	68,599
WENDELBOG, COURTNEY	50,273
WEST-BATES, PAULA	77,712

WHITING, LIANE	79,706
WIBERG, HOLLY	60,054
WICKS, CRAIG	79,706
WIDEEN, NATALIE	61,914
WILKIE, JANA	83,437
WILKINSON, CAROL	83,584
WILKINSON, WILLIAM	77,948
WILLIAMS, SANDRA	83,700
WILLIE, MELANIE	83,584
WINSOR, MARCIA	60,648
WOODS, GERALDINE	95,567
WOTHERSPOON, ALICIA	54,257
YAKUBCHUK, CHELSIE	56,682
YEAMAN, BRENDA	79,706
YEAMAN, WILLIAM	109,090
YEO, CAROL	106,576
YESKE, PATRICIA	81,406
YOHNKE, JUDITH	87,206
YOUNG, MARILYN	79,295
ZBARASCHUK, LORIE	56,548
ZELENSKY, PENELOPE	86,795
ZULKOSKEY, DAVID	84,446
ZULTOK, CAROL	70,380
ZULTOK, DAVID	83,584

### Transfers

ABORIGINAL HEADSTART PROGRAM	\$ 112,593
CHILDREN'S CHOICE CHILDCARE	109,500
FAMILY FUTURES, INC.	220,252
LIVING SKY SCHOOL DIVISION #20	70,700
NATIVE COORDINATING COUNCIL	121,285
P.A. GRAND COUNCIL	71,531
P.A. OUTREACH PROGRAM	130,146



## Supplier Payments

1594981 ALBERTA LTD.	\$ 56,390	NELSON EDUCATION LTD.	55,971
ACKLANDS-GRAINGER INC.	63,985	NORTHERN GROCERS INC.	108,627
AODBT ARCHITECTS LTD.	302,081	OPEN STORAGE SOLUTIONS	145,572
APPLE CANADA INC.	89,292	P.A. CO-OP ASSOC. LTD.	230,655
B&B ASPHALT LTD.	56,115	P.A. PARKLAND HLTH REG.	97,616
BEAULIEU BUS LINES LTD.	63,182	PCG CANADA	69,146
BILL'S ELECTRIC CITY LTD.	87,492	PEARSON CANADA INC.	190,080
BLACK & MCDONALD LTD.	139,030	QUOREX CONSTRUCTION	6,111,569
BUS SALES OF SASKATOON	55,350	RAWLCO RADIO	63,663
CANADIAN CORPS OF COMMISSIONAIRES	93,666	RCS ENTERPRISES	58,221
CARMONT CONSTRUCTION LTD.	994,046	REAL CAN. SUPERSTORE	62,399
CENTAUR PRODUCTS INC.	91,861	REAL CAN. WHOLE. CLUB	112,659
CITY OF PRINCE ALBERT	259,196	REIMER, HOLLY	102,944
COMPAGNA, PAUL	50,780	RILLING BUS LTD.	136,702
CORNERSTONE INSURANCE	97,324	S.S.B.A. (Employee Benefits)	1,128,792
DELL CANADA INC.	345,658	SASK ENERGY	1,153,119
DELOITTE & TOUCHE	69,443	SASK POWER	1,143,793
FEDERATED CO-OPERATIVES LTD.	204,741	SASK TEL CMR	234,749
FLAMAN SALES	74,813	SK WORKERS' COMP. BRD	411,253
GL MOBILE COMMUNICATIONS	55,126	SASKWEST MECH. LTD.	232,387
HAROLD'S FAMILY FOODS	53,516	SCHOLASTIC BOOK FAIR CANADA INC.	62,215
HBI OFFICE PLUS INC.	59,725	SHANAHAN'S BUILDING SPECIALTIES	128,959
HOLTSLAG SALES & SERVICE INFORMATION SYSTEMS ARCHITECTS	88,544	SIMONAR BUS LINES	80,461
J & G BUSLINES	53,420	SKINNY'S ENTERPRISES	123,264
JEWITT, BRIAN	149,911	SOURCE FOR SPORTS	90,935
JOHNSON CONTROLS LTD.	52,150	SPECTRUM SOUND SYSTEMS	73,040
KLASSEN DRIVING SCHOOL LTD.	58,705	SRB EDUCATION SOLUTIONS, INC.	85,951
KONICA MINOLTA BUSINESS	240,352	STAPLES	63,655
LANDE, DARCY	184,221	SUPREME BASICS	173,287
LOBLAWS INC.	61,481	SYSO FOOD SERVICES OF REGINA	65,903
MARSH CANADA LIMITED	71,273	TASH'S FLOORING OUTLET	134,739
MARTIN, DARREL	389,275	THORPE BROTHERS LTD.	668,335
MAXIM TRANSPORT. SERVICES	61,097	TIP-TOP DECORATORS LTD.	144,163
MCKENZIE, PRUDENCE	52,499	TRADE WEST EQUIPMENT	118,115
MERLAN SCIENTIFIC LTD.	99,846	UNISOURCE CANADA INC.	263,827
MILLSAP FUEL DISTRIBUTORS LTD.	54,740	WAL-MART CANADA	99,540
MOE ENTERPRISES	509,067	WARD STERLING ENTERPRISES	85,116
NAGY HOLDINGS LTD.	157,451	WESTERN CANADIAN IC BUS	765,459
	165,236	WHISKEYJACK BUS LINES	58,789

## Other Expenditures

BMO FINANCIAL GROUP	\$	325,300
CUPE LOCAL #4195		305,918
MUNICIPAL EMPLOYEES' PEN. PLAN		3,068,040
P.A.A.T.A.		81,348
RECEIVER GENERAL		19,382,836
SASK TEACHERS' FEDERATION		5,150,567
SASK TEACHERS' SUPERANNUATION COMMISSION		94,192
TEACHERS' SUPERANNUATION FUND		123,058



## Appendix E: Infrastructure Projects

School	Project	Details	2013-14 Cost
Carlton Comprehensive Public High School	Gym *	Completion of gym and fitness centre construction	\$ 4,107,505
Education Centre	Building *	Elevator and office renovations	\$ 931,793
	Building **	Lower level office renovations	\$ 24,605
East Central Public School	Roof *	Roof replacement	\$ 130,124
King George Community Public School	Building *	Structural wall repair	\$ 172,364
Riverside Community Public School	Roof *	Roof replacement	\$ 290,621
St. Louis Public School	Building	Renovated building for new daycare	\$ 274,219
T.D. Michel Community Public School	Roof**	Roof replacement	\$ 271,892
<b>Total</b>			<b>\$ 6,203,123</b>
* Part of the cost of this project was paid during the 2012-13 budget year.			
** This project will be completed in 2014-15 and part of the cost will be incurred during 2014-15.			