



**Saskatchewan Rivers School Division  
No. 119**

**2015-16 Annual Report**

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## School Division Contact Information



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*Excellence for Every Learner*

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An electronic copy of this report is available at  
<http://www.srsd119.ca/publicationsfiles/Annual%20Reports/Annual%20Report%2015-2016final.pdf>

## Letter of Transmittal

Honourable Don Morgan  
Minister of Education

Dear Minister Morgan:

The Board of Education of Saskatchewan Rivers School Division No. 119 is pleased to provide you and the residents of the school division with the 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,

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

Barry Hollick, Board Chair



## **Introduction**

This annual report provides an overview of Saskatchewan Rivers Public School Division's activities and accomplishments for the 2015-16 school year.

This report presents a snapshot of the division, its governance structures, students, staff, programs, and facilities. 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 declare First Nations and Métis ancestry.

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.

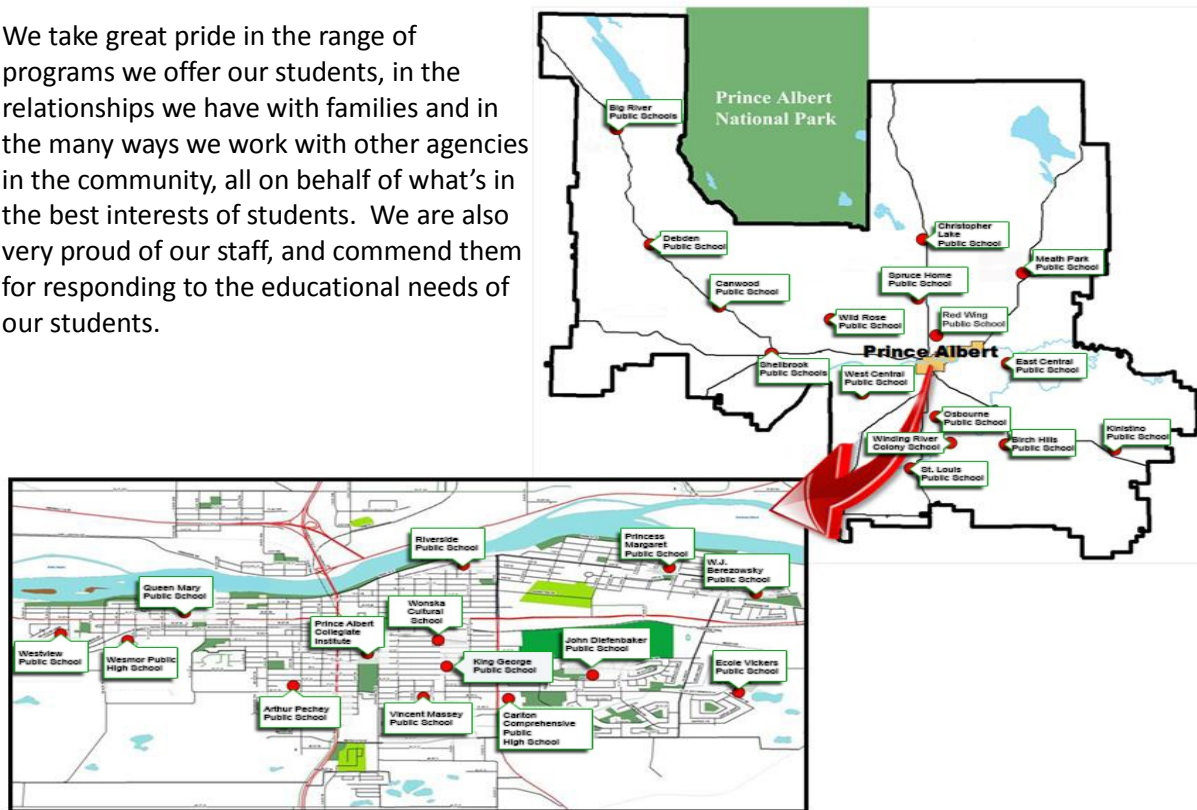


Figure 1: Location of Saskatchewan Rivers Public School Division/Schools

## Division Philosophical Foundation

**Our Mission**

The mission of the Saskatchewan Rivers Public 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 <http://www.srsd119.ca/boardpolicyfiles/SRPSD%20Policy%20Handbook%20Sept%202015/P1-FoundationStatements.pdf>.

## **Program Overview**

Saskatchewan Rivers Public School Division (SRPSD) provides educational opportunities for a very diverse student population. In order to provide the best education possible for all students, the division offers a wide range of programs in its many urban and rural schools. The provincially-mandated core curricula, broad areas of learning and cross-curricular competencies are central to all our programs. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, and First Nations and Métis content, perspectives and ways of knowing. Over half of our student population is of First Nations and Métis ancestry and 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 inter-professional collaborative teams. Teams include SSS consultants, psychologists, speech language pathologists, occupational therapists, educational support teachers, social workers, and outreach workers.

## **Alternate Programs**

Special educators in our alternate programs provide strength-based support and opportunities that structure learning success for our most vulnerable 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 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 a Student Support Services consultant, a English as an Language (EAL) coach, and elementary EAL teachers. Also, the protocol makes provision for high school students to take classes through SRPSD's secondary 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.

## **French Immersion Program**

Saskatchewan Rivers Public School Division offers French Immersion programming to students from Kindergarten to Grade 12 for students in Prince Albert and area. The elementary program is offered at École Vickers Public School and the Grade 9 to 12 program is offered at Carlton Comprehensive Public High School. Debden Public School also offers French Immersion to students from Kindergarten to Grade 8.

During the 2015-16 school year, SRPSD launched its French Immersion Enhancement Study which consisted of various consultations with parents, staff and students to explore options to ensure accessibility to quality French Immersion education to students across the region. In December 2015, the Board passed a motion to expand its French Immersion Program to Arthur Pechey Public School in a two-year transition period. In 2016-17, Arthur Pechey Public School will also offer French Immersion to students from Kindergarten to Grade 4. In 2017-18, Grades 5 to 7 will be added to Arthur Pechey Public School's French Immersion program. Finally in 2018-19, Arthur Pechey will be offering French Immersion to students from Kindergarten to Grade 8 just as École Vickers Public School and Debden Public School will continue to do so.

## **Engagement/Learning Opportunities**

The 2015-16 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 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 academically robust learning environment that encourages

vulnerable FNM students to persist in their schooling until graduation. Our five year persistence to graduate rate is above the provincial rate for this sub population at 65.4%!

**Student Engagement** is a key determinant to student success. Our Division was an early adopter of the *Our School/Tell Them From Me* (TTFM) program in all our schools. In 2015-16, the results were very positive across the Division and have been incorporated into school learning plans for the upcoming year. Investment in student engagement as a strategy to enhance student achievement is beginning to pay dividends. All of our schools proudly post the results of student surveys in prominent locations throughout their schools so community members can readily see what our students have to say about their educational and life experiences. In addition this past year we have partnered with the Ministry of Parks, Culture and Recreation to ask a shared question around after school time period activity. This has guided us in decision making around school and city after school planning and programming. We also are partnered in a shared question with the Invitational Shared Services agreement with Muskoday, Wahpeton and One Arrow First Nation that supports us as a school division in hearing FNM students and allows us to improve educational outcomes. A strong indicator of this is graduation rates and with our 3 year graduation rate for our FNM students at 47.1% which is above the provincial rate for this sub population.

Trustees from Saskatchewan Rivers Public School Division (SRPSD) heard about student voice at a Canadian School Boards Association (CSBA) convention several years ago. They were interested in the idea of student voice when they heard students from Ontario and Vancouver speak to it. The Board always believed it was important to involve students in the work of the Board, and this seemed like an ideal way to achieve that.

Former president of Saskatchewan Rivers Students for Change (SRSC) President was part of the original group of students and trustees that came up with the name, which is Saskatchewan Rivers Students for Change or SRSC. In her words, "We do want to make a positive change for the students of SRPSD."

All 11 high schools in the Division of 9,000 students have been excited to be part of the new initiative to get students more involved with the school board.

To get an urban and rural student trustee to sit at the board table took a lot of hard work and led to a constitution. The school board trustees have been excited to have student trustees join them. Vice-chair of SRPSD Jaimie Smith-Windsor was a great support when students took to the task of creating a constitution of their own and felt it was important for this reason:

"We are working with them but their decisions are decisions they come up with on their own," Vice-chair Smith-Windsor said. "They are presenting recommendations and they are voting on those recommendations and we as board members are listening to those recommendations. It is important to get the students' voice because they are the customer."

"Every decision we make impacts students and as board members to know that the decisions we make, how they have consequences and impacts on students, what's working, what's not

and actually rolling that into our decision making is important,” she said. “I’m just excited to see where it is going.”

SRSC meets on a regular basis at the SRPSD Education Centre and is involved in a myriad of leadership activities such as national level conference youth panels, workshops with trustees, media events, charity work, board meetings and even Chamber of Commerce community functions!

Long time Trustee Mr. Rodney Thomson was on hand for the most recent round of SRSC elections and had this to say the newly minted SRSC President, “Your SRSC is breaking new ground and has been emulated in other jurisdictions in Saskatchewan. Leadership is important as is followership for there can be no leaders without followers”.

**Student Achievement** continues to be a primary focus of our efforts and a source for celebration. Our high school Average Final Marks continue 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.

## 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 is serving a four year term. The Board of Education members as of August 31, 2016 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 (SCC) in each of its 32 schools. *The Education Regulations, 1986* require school divisions to undertake orientation, training, development and networking

Our Board designates funding to all our SCCs each year after they have provided evidence of their yearly formation, typically after their annual general meeting and elections.

Parent Engagement is a priority for Saskatchewan Rivers Public School Division. All our families and schools want the best for their children. Family and school partnerships strengthen the connection between schools and their communities. The Board hosted its *Annual SRPSD Board of Trustees/SCC Seminar* and it was well attended by our community members. The topic was “Marketing Schools and Communication with Stakeholders”. Local media attended as well.

<http://www.paherald.sk.ca/News/Local/2015-10-08/article-4303113/School-of-communication/1>

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:

[https://www.srsd119.ca/?page\\_id=2652](https://www.srsd119.ca/?page_id=2652)

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 SCCs 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 Division in the Community

### Community Partnerships

Saskatchewan Rivers Public School Division follows a strong Board mandate to enhance partnerships. This builds community strength as we work 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 Ministries of Health, Social Services, Justice to local community based organizations (CBO) are connected in some way to SRPSD. Prince Albert has strong intersectoral structures to involve the community in education. The Regional Intersectoral Committee (RIC) continued to meet with school division personnel and other partners 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.

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.

The community also partners with SRPSD many times throughout the year to support student safety. Twelve community groups, including the Ministry of Education Student Achievement and Supports Branch, signed a protocol around community violence protocol. Since that time other organizations, such as Saskatchewan Polytechnic, have become involved in the protocol. Recently Kevin Cameron, the Director for Canadian Centre for Threat Assessment and Trauma Response was quoted “...to actually work collaboratively, more than half my work is done...” [Laskowski,Chelsea][claskowski@jpg.ca]8 Community Groups Act to End Violent Behaviour[11/15/13]

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.

Our community grew a little larger last year as several teams responded to the tragedy that occurred in La Loche.

## Strategic Direction and Reporting

### The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector and its priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2015-16 was the second year of deployment of the 2014-2020 ESSP.

#### Enduring Strategies

The Enduring Strategies in the ESSP are:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships;
- Alignment of human, physical and fiscal resources.

### Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

#### OUTCOME:

By June 30, 2020, collaboration between First Nations and Métis and non-First Nations and Métis partners will result in significant improvement in First Nations and Métis student engagement and will increase the three-year graduation rate from 35% in June 2012 to at least 65%.

#### PRIORITY:

In partnership with First Nations and Métis stakeholders implement the Following Their Voices Initiative (Phase 1).

**School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority**

- Our students will experience high quality differentiated instruction, informed by authentic assessment practices, that results in significant academic, personal and social growth and achievement.
- Develop relationships with First Nation and Métis (FNM) families and mentoring to teachers with respect to FNM ways of knowing and content.
- Improve First Nation student engagement and graduation rates by developing culturally responsive pedagogy and a supportive learning environment.
- Support smooth transitions of students from and through partnership schools into Post- secondary and employment opportunities.
- Support existing partnerships and assist the Saskatchewan Rivers Public

	<p>School Division and Saskatoon Tribal Council in building new partnerships between First Nations and the Saskatchewan Rivers Board of Education.</p> <ul style="list-style-type: none"> <li>• Provide a voice for FNM students in their education.</li> </ul>
<p><b>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</b></p>	<ul style="list-style-type: none"> <li>• Early Literacy Initiative,</li> <li>• Projects in Reading, Writing and Numeracy</li> <li>• FNM Student Achievement plan</li> <li>• Mentor Program</li> <li>• Following Their Voices</li> <li>• School-based, job-embedded coaches with Sticky Teams</li> <li>• Smooth transitions initiatives</li> <li>• Employment targeted training</li> <li>• Minimize the effects of student transiency</li> <li>• Staff growth and supervision</li> </ul> <p>As a strong contributor and supporter of the Following Their Voices initiative, Saskatchewan Rivers' Wesmor Public High School was nominated and chosen as a field test site for the Following Their Voices initiative. Although the program began only a year and a half ago, the principal, staff and students indicated some very promising results. In addition to the division support of Wesmor in the implementation of the program, Saskatchewan Rivers also continues to develop its strong mentorship program, enhance its use of disaggregated data and promote the success of First Nations and Métis students.</p> <p>Our mentorship program also is supported provincially by the Ministry of Education via the First Nation and Metis Education Fund (FNMEAF) and the Invitational Shared Services Initiative (ISSI). Our leadership team includes members from the Ministry of Education and First Nations. We have established meetings, agenda, reporting and financial requirements to ensure successful program delivery. We have been the lead accountable partner in hiring First Nation mentors to provide support for students and teachers at all partnering locations either in the SRPSD or on First Nations. The mentor program key focus is on graduation but also on the transition to high school from partnering schools and transition beyond high school. Students are placed in cohorts to assist in identifying engagement levels and concerns. High school teachers are provided embedded professional development from a mentor teacher. Mentors and consultants work with student mentorship groups and provide appropriate on and off site learning opportunities. Our data had been very promising and on average in the past three years over 65% of all the students in the mentor program have graduated on time. This has sparked provincial interest and we will have presented at Ministry of Education workshops so that others in the province can learn from our success! The program is currently staffed by SRPSD employees who on a daily /weekly basis report to their principals. The mentors also update and request</p>



guidance from the aboriginal consultant and superintendent responsible for Partnerships. Each month the mentors collect data on their mentees including attendance, relationships with others, participation in school activities, credit attainment, and on track to graduate.

## Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

### Average Final Marks

It is pleasing and important to note that in all categories (ALL-NON-FNMI) we are above the provincial average.

The following displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

#### Average Final Marks in Selected Secondary-Level Courses, 2015-16

Subject	All Students		Non-FNMI		FNMI	
	Province	Sk Rivers	Province	Sk Rivers	Province	Sk Rivers
English Language Arts A 10 (Eng & Fr equiv)	73.0	74.0	76.1	77.3	61.1	69.6
English Language Arts B 10 (Eng & Fr equiv)	73.4	75.5	76.2	79.5	62.5	71.0
Science 10 (Eng & Fr equiv)	72.0	74.0	75.1	78.6	59.6	67.8
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	76.6	76.1	79.9	60.8	72.2
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.4	76.6	74.8	79.1	60.3	72.7
English Language Arts 20 (Eng & Fr equiv)	74.4	74.8	76.3	77.7	64.7	71.7
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	66.9	74.1	69.3	76.3	61.3	71.8
Math: Foundations 20 (Eng & Fr equiv)	73.6	76.2	75.3	78.4	63.6	72.1

Notes: Results for populations of fewer than 10 students 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 as FNM or I; however this category may include FNMI students who choose not to self-identify.

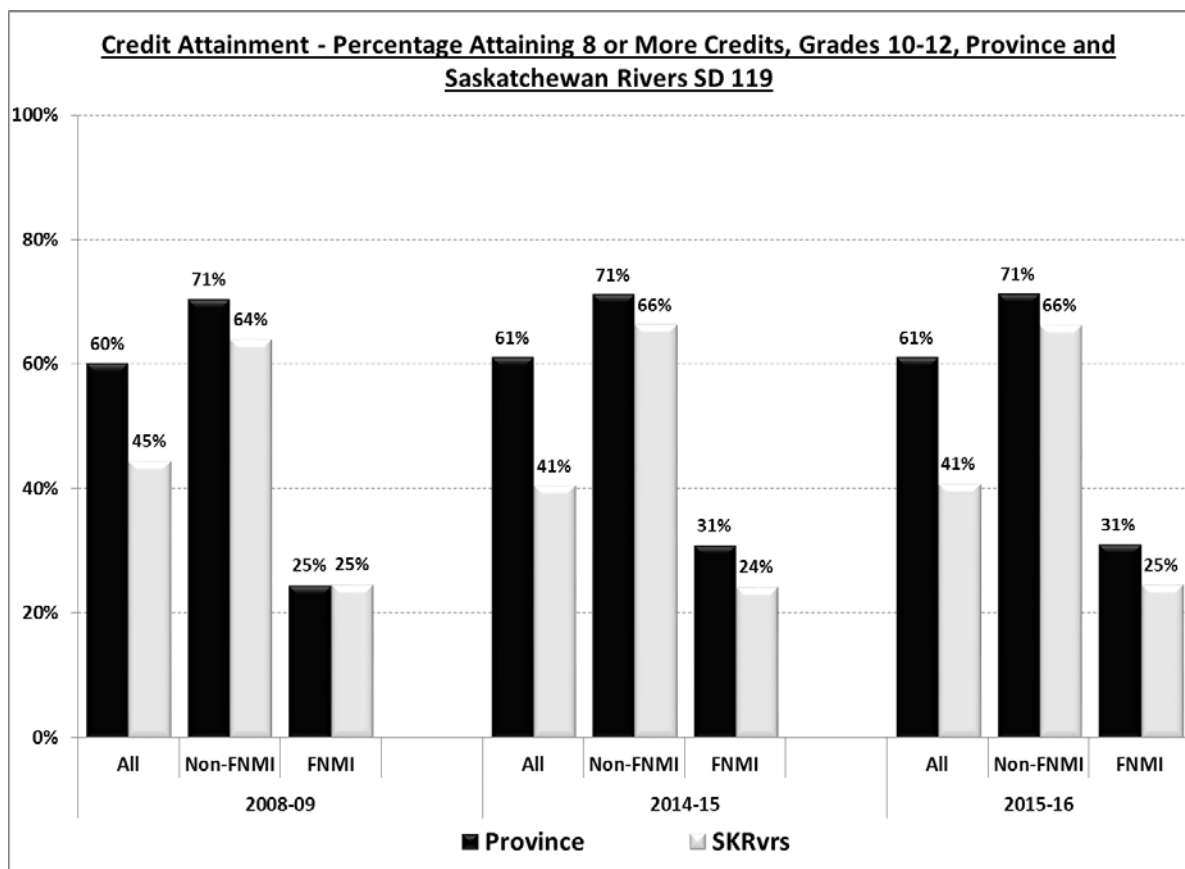
Source: Ministry of Education, 2016

### Analysis

Our non-FNMI and FNMI as well as the combined results are above the provincial percentages in all categories. While FNMI students out perform their provincial peers, and even all provincial student averages in some areas, their achievement is still not at parity with non-FNMI students. The Division continues to address this difference.

### Credit Attainment

The following displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category. Credit attainment provides a strong predictive indicator of a school system's on-time graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.



Notes: 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 fewer than 10 students 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 as FNM or I; however this category may include FNMI students who choose not to self-identify.  
 Source: Ministry of Education, 2016

#### **Analysis**

Since 2008 our credit attainment has remained stable with only few percentage differences in a couple of the years. We continue to remain below the provincial average in all years reported since 2008.

## Reading, Writing, Math at Grade Level and Saskatchewan Reads

### OUTCOME:

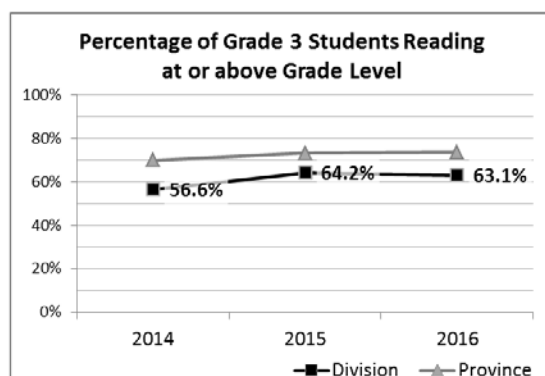
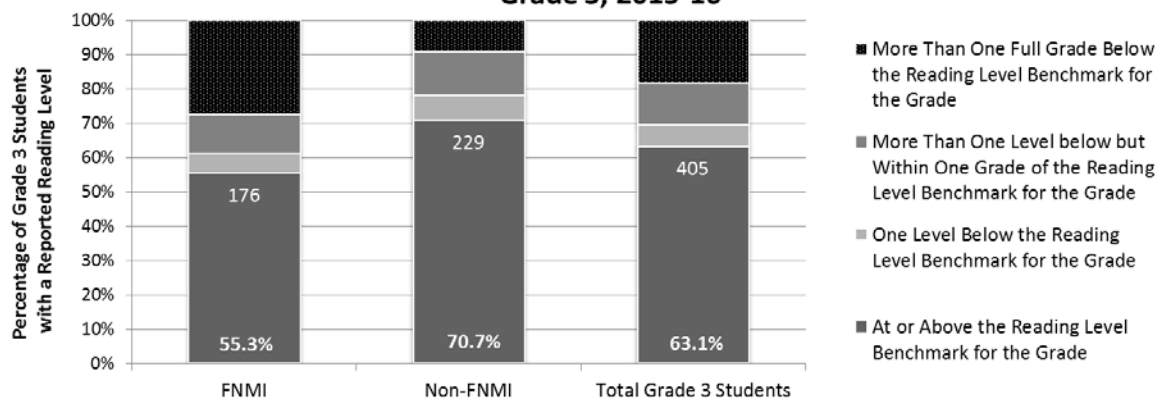
By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

### PRIORITY:

Implement a refined set of provincial high impact reading assessment, instruction and intervention strategies (Saskatchewan Reads).

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority</b></p>	<p><b>Reading goal:</b> By June 2017, 100% of SRPSD students will be achieving mastery or proficiency standards in reading literacy OR will have 50% catch up growth (students not achieving mastery or proficiency standards) OR will reach their individual benchmarks level in reading literacy.</p> <p><b>Writing goal:</b> By June 2017, 100% of SRPSD students will be achieving mastery or proficiency standards in writing literacy OR will have improved one grade level standard in writing literacy (students not achieving mastery or proficiency standards) OR will reach their individual benchmarks level in writing literacy.</p> <p><b>Math goal:</b> By June 2017, 100% of SRPSD students will be achieving mastery or proficiency standards in mathematics literacy OR will have 50% catch up growth in mathematics literacy (students not achieving mastery or proficiency standards) OR will reach their individual benchmarks level in mathematics literacy.</p>
<p><b>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority</b></p>	<p>The embedded coaching program within Saskatchewan Rivers School Division is a fundamental component of the actions taken to see improvement in our Reading, Writing and Math goals. The embedded coaching program supports schools as they choose a priority based on the achievement data of the previous year. The data drives the learning plan. Staff supports, plans for community engagement weekly PLC meetings, monthly check-ins with either the consultant directly responsible or the senior administration provide the accountability and momentum for the student success.</p>
<p><b>Measures for Reading, Writing and Math at Grade Level and Saskatchewan Reads</b></p>	

### Reading Results Data, Saskatchewan Rivers SD 119, Grade 3, 2015-16



Proportion of Grade 3 Students with Reported Reading Levels, 2015-16

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	318	94.4%	3.6%	2.1%	337
Division (Total)	642	93.3%	5.4%	1.3%	688
Province (FNMI)	2,491	95.6%	3.3%	1.2%	2,606
Province (Total)	12,622	89.4%	10.1%	0.5%	14,125

Notes:

Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations. Results for populations of fewer than 10 students 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 as FNM or I; however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016.

### Analysis of results

There was a slight dip in grade 3 reading achievement during the 2015-16 school as the results indicate a decline of 0.9% from the results of 2014-15. The results within the division indicate that we are assessing a higher percentage of students than the province. However, as we close the achievement gap we have been able to report and measure substantial success within the Division. Every single student is given a goal that has been identified by the classroom teachers, the Education Support Teachers, the in school administration and the division consultants. We attempt to close the gap very specifically for those students that are not at a mastery or proficiency level. Individualized targets for the students has allowed for a strategic growth in success for all students. The ultimate goal is for every student that is below their expected level has reached their intended target by the time they enter high school.

During the 2015-16 school year across the division almost 80% of our students attained their individualized goal. We have set strategic and individualized goals for all our students for the 2016-17 school year.

## Graduation Rates

### Outcome:

**By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate.**

### **School Division goals aligned with the Graduation Rates outcome**

This last year our graduation rates (on time – 3 years) showed a noticeable increase in all three areas. We saw notable improvement in the FNMI grad rates. Our grad rate plan aligns with the provincial sector. Our grad rate was at 68% in 2015/16 which is still 17% below the 2020 goal.

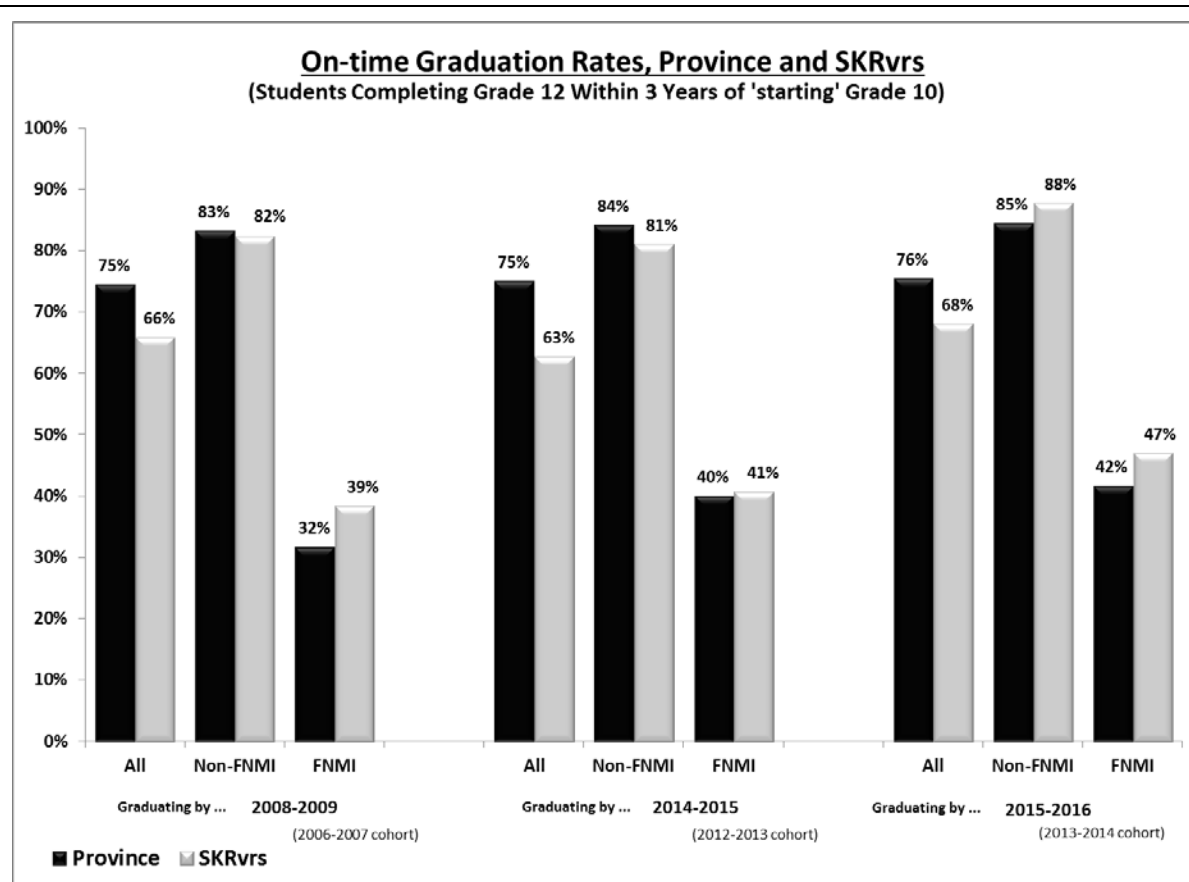
### **School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome**

Our graduation rate implementation plan saw us develop alternate pathways, dual credits and credit recovery as well as marked usage of Distance Education. Our career coaches engage high school students and using My Blueprint; we continue to promote our joint Career Fair. We utilize an 'exit survey' for students leaving Grade 12 and try to make contact 5 years later to see how successful they have been. We continue to closely monitor grad rates, attendance and transiency rates.

## Measures for Graduation Rates

### **Grade 12 Graduation Rate: On-Time**

The following displays the percentage of students (all students, non-FNMI and FNMI) in the division who graduated within **three years** of entering Grade 10, along with provincial results in each of these categories. 85% of students in SRPSD will need to reach the three grad year rate as set out by the ministry. To graduate within the typical three year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.



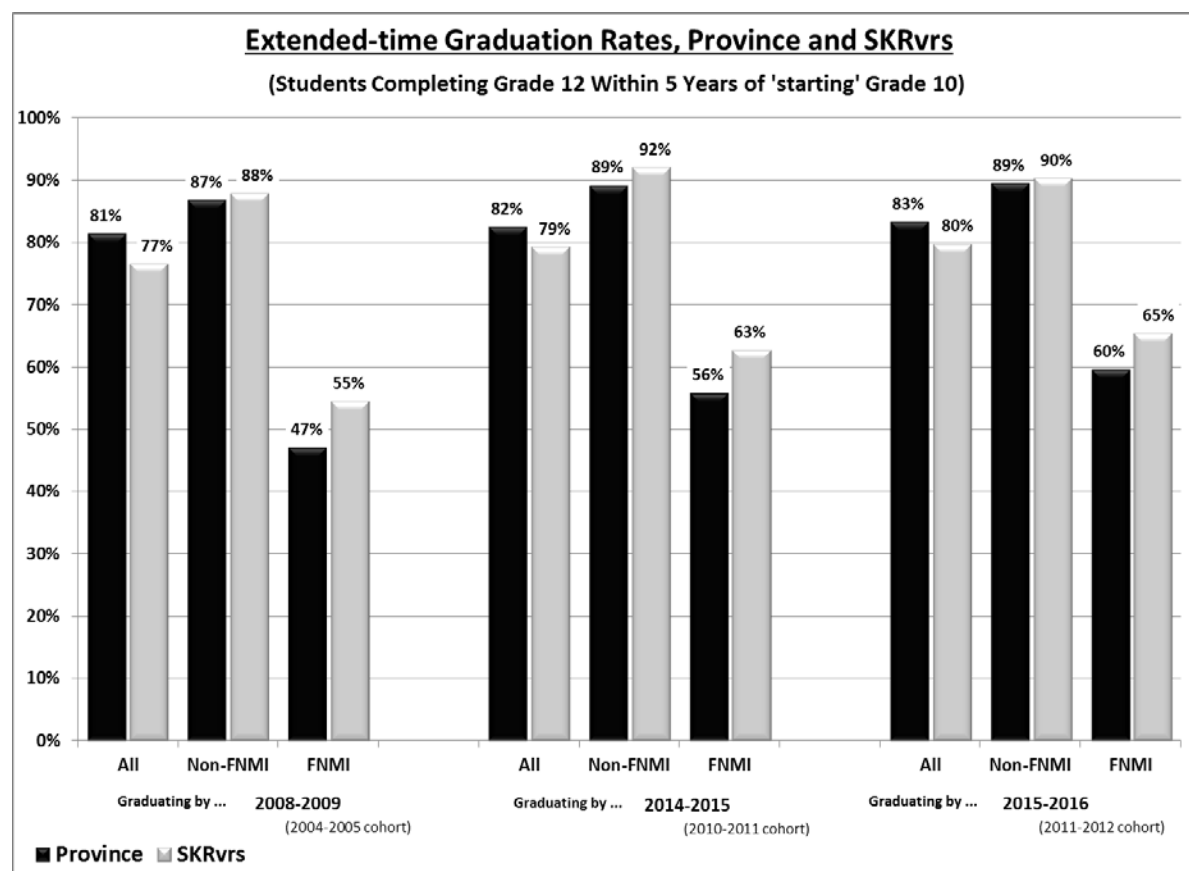
Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are 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 as FNM or I; however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

#### Analysis

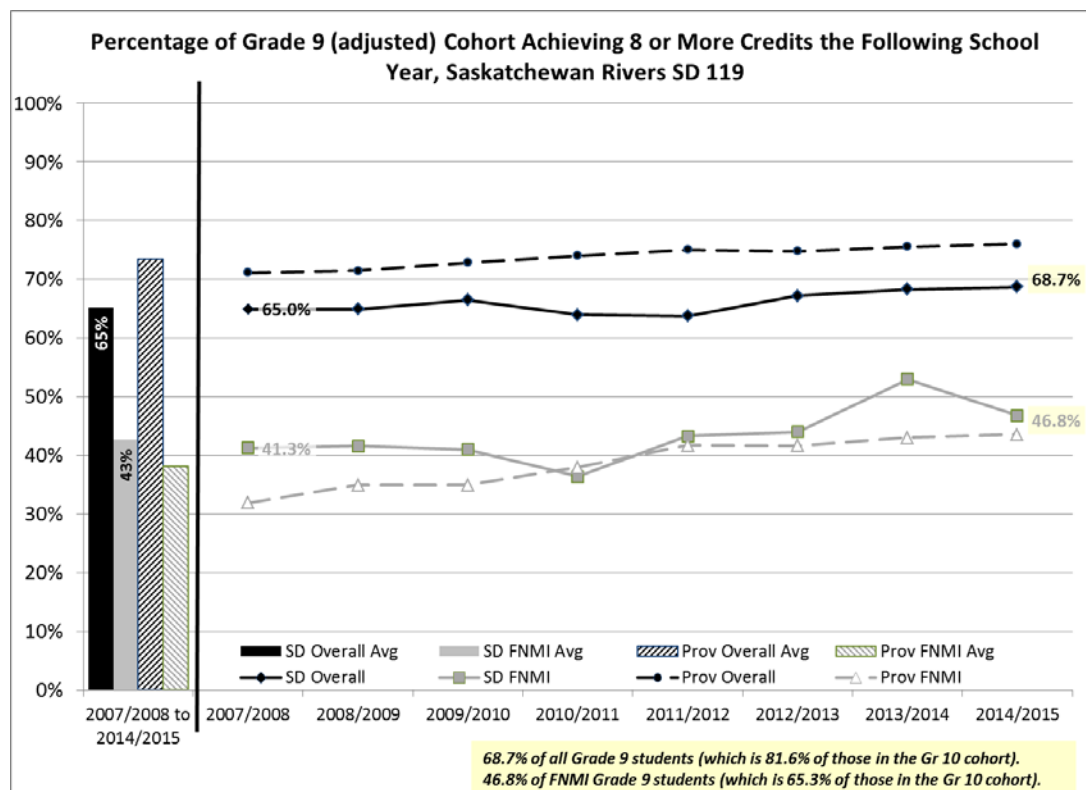
**Positives-** We are leaders in the province for both FNMI and non-FNMI grad rates and have shown growth in both these areas.

**Area of Concern-** although we are leading in both categories when we look at the overall population we are below the provincial average but are still showing growth of 5% as we continue to strive for the 85% goal.



### Analysis

Our internal Division data show that we have a high percentage of vulnerable students. Many of our students face a variety of obstacles so they need more than 3 years to graduate. These students face alcohol and drug addictions, single parent challenges, family breakdown, involvement in the justice system and mental health issues. That being said, graduating in 5 years is a huge accomplishment and success. While disparity still exists between FNMI and non-FNMI students, our 5 year rate show better success for our students, especially our FNMI students.



Notes: Percentages are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five 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 as FNM or I; however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

## Grade 9 to 10 Transition

### Analysis

The transition from Grades 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits a year is important for steady progress towards graduating on-time.

The above displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight year average.

Our transition rates overall are below the provincial rate but our FNMI transition rates are higher than the provincial rate again in 2015-16 and on average over the past 8 years (43% compared to 38% provincially).



## Operational Spending

### Outcome:

**By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.**

<b>School division goals aligned with the Operational Spending outcome</b>	The goal of the School Division was to achieve operational savings in order to achieve a balanced budget and redirect savings to enhance student learning.
<b>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome</b>	<p>Various actions were taken to achieve efficiencies in the amount of \$1,537,859.45.</p> <p>Transportation:</p> <ul style="list-style-type: none"><li>• Bulk tire purchase</li><li>• Central Service contract for bus fuel</li><li>• Purchase of quality used buses</li></ul> <p>Facilities:</p> <ul style="list-style-type: none"><li>• Tender for Natural gas</li><li>• Tender for waste removal</li></ul> <p>Administration:</p> <ul style="list-style-type: none"><li>• Restructure of Financial Services staffing;</li><li>• Reduction of Canadian Union of Public Employees (CUPE) work days to reflect school year</li><li>• Reduction of secretarial and library staff</li><li>• Computer purchase</li><li>• Tenders on classroom supplies.</li></ul>

## Early Years

### Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

### School division goals aligned with the Early Years outcome

**Kindergarten:** By June 2017, 90% of SRPSD students exiting Kindergarten will score within the appropriate range in all domains as measured by the EYE-TA.

**Oral Language Skills:** By June 2017, 100% of Pre-Kindergarten and Kindergarten SRPSD students will be achieving mastery or proficiency standards in oral language skills OR will increase two benchmark levels in oral language skills as measured by the Speech-Language screen.

### School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Early Years outcome

Throughout the 2015-16 year, we continued to analyze our Pre-Kindergarten environments as we moved into full day programming in our urban settings. Pre-Kindergarten teachers were encouraged to consider the importance of a purposeful environment which includes elements of coziness and spaces for children to play independently or in pairs. Environmental considerations for meal and reflection times were of increased interest to teachers as they adapted their spaces to meet the needs of the children throughout the day.

Foundational areas of play within an early learning environment were examined through the ECERS-3 lens. Teachers worked collaboratively to establish a user friendly checklist based on the rating scale that would allow for accessible self-reflection of the classroom set-up.

Understanding the Reggio philosophy of environment was also of interest to educators who received significant professional development related to environment. Emphasis of Reggio concepts included aesthetics, ambience, repurposed materials, environment as the third teacher, and traces of learning. Implementation of Reggio concepts was encouraged during a) professional development times, b) a book study, and c) follow up coaching support. Our Pre-Kindergarten teachers are on a journey to understand how the quality of the learning environment strongly influences the mind and the way it thinks.

## Measures for Early Years

### Early Years Evaluation

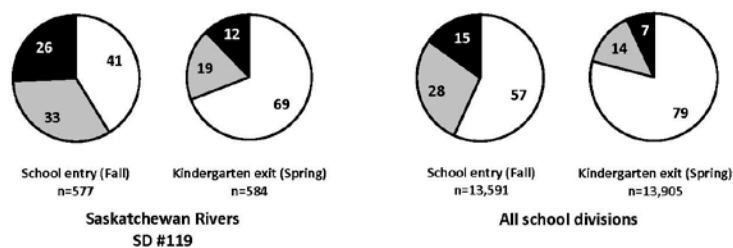
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to

require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. Responsive Tiered Instruction (RTI) is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding. The display below indicates many successes of the Early Years initiatives within SRPSD.

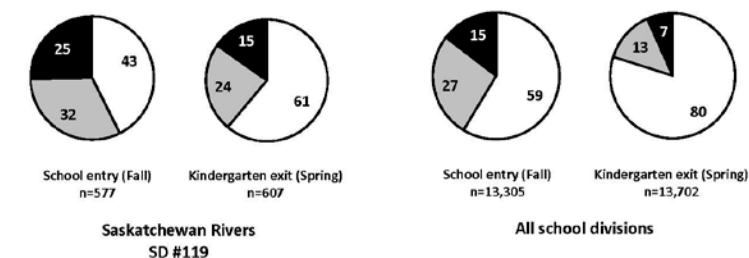
The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as the provincial results for each category.

**Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) RTI  
(responsive, tiered instruction) results (%) at school entry & Kindergarten exit,  
2014-15 (baseline) & 2015-16**

2014-15 (baseline) collection; % of n values for *School entry & Kindergarten exit* categories



2015-16 collection; % of n values for *School entry & Kindergarten exit* categories



Tier I – Children are achieving developmental tasks
  Tier II – Children are experiencing some difficulty achieving developmental tasks
  Tier III – Children are experiencing significant difficulty achieving developmental tasks

Totals may not add to 100 due to rounding

**Notes:**

Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Results reported previously for division EYE RTI Tiers at Kindergarten exit in 2014-15 may vary from results reported here. This is due to a change in reporting methodology. Prior to 2015-16, EYE results at Kindergarten exit omitted results for children who were assessed in spring post-screens only. The amended reporting methodology now includes results for all children screened in a division, regardless of whether or not they were enrolled and present during fall pre-screens.

Source: Ministry of Education, Early Years Branch, 2016

**Analysis of results**

The EYE data for Sask Rivers Public School Division indicates that our Kindergarten teachers along with supports in the home, school and division do an incredible job making sure the Kindergarten students are ready for Grade 1. The difference between the fall collection of data and the spring reassessments indicate this success as through the course of the children's year in Kindergarten growth is made in 18% of the young scholars as they indicate they are prepared for grade 1. The data displayed in the graphic above also indicates that fewer of our students and a fewer percentage of our students are indeed prepared for first grade when a comparison is made between the 2014-15 cohort of students as well as when comparisons are made with the provincial cohort in each year. As well more students are likely to require either Tier 2 or Tier 3 interventions for them to be successful.

### **School Division Local Priority Area**

The Board of Education recognizes that the best education for students includes the community and so part of the Board's strategic plan is a goal related to community engagement and partnership development.

<b>School division goals aligned with local priority area</b>	Our students will be actively supported by the community through strong and productive family, school and community partnerships
<b>School division actions taken during the 2015-16 school year to support local priority area</b>	<ul style="list-style-type: none"><li>• Established and enhanced partnerships with local First Nations and Tribal Councils.</li><li>• Sustained School Community Councils.</li><li>• Reviewed and refined communications strategy (enhance online and social media presence).</li><li>• Established dual credit programs between SRPSD and post-secondary institutions.</li><li>• Enhanced relationships with external partners such as Rural Municipalities, City Council, and Chamber of Commerce.</li><li>• Refined Student Voice initiative.</li><li>• Developed and implemented Board Advocacy Plan.</li><li>• Promoted the Division's Charitable Foundation and Scholarship fund.</li><li>• Enhanced the welcoming culture in all SRPSD facilities.</li></ul>



### **Local Measures for *Community Engagement and Partnerships* Priority**

**Measures include:**

- Multiple events with several First Nation and Métis partners with participation from all levels of the organization.
- Increased trustee attendance at School Community Council (SCC) meetings as well as annual SCC gathering.
- Increased local media presence (television, radio and online) as well as renewed website and social media and averaged one news articles per day in local media with majority conveying positive news
- Increased enrolment in dual credit courses from Saskatchewan Polytechnic and advanced credit courses from University of Regina and University of Saskatchewan.
- Increased number of gatherings with partners as well as attendance at those gatherings for RMs, Chamber of Commerce, local teachers associations and support staff unions, chamber of commerce, community groups.
- Successful advocacy to re-establish city-school division liaison committee.
- Increased participation by high schools on student voice committee.
- Established first in province student trustees participating at every Board meeting.
- Established and refined operations of the Saskatchewan Rivers School Division Foundation.

### **Analysis of results**

Saskatchewan Rivers is proud of the relationship it has with the communities it serves and has a strong sense of a greater level of support from its partners. There are numerous anecdotes that support that sense, as well as an increased attendance at various school division events. Although attendance rates, achievement trends and graduation rates are trending positive, there is not yet any strong quantitative way to directly measure the impact of the successes in this area. A reliable, objective and manageable measure of the success of our community engagement and partnerships is something that the Board is seeking.

## Demographics

Our school division saw an enrolment increase of nearly 90 students when the September 30<sup>th</sup>, 2015 “snapshot” was taken. This increase was mainly in the urban schools and was a result of the door to door busing we provided last year. The enrolment increase was a positive note for the division and one we hope to continue. Transiency is still a major issue for our urban schools and many schools see a turnover of 85 to 100% of the students during the academic year.

## Students

Over the last two years, 2013-14 2014-15 and 2015-16, our Division has experienced substantial student growth. We have grown over 300 students in the last three years and at the time this report is being written, we will see a fourth year of growth. A large reason for this is our city-wide busing program for PreKindergarten and Kindergarten and then grades 1 through 12. We have included our 3 year enrolment count.

Grade			
	2013-14	2014-15	2015-16
Kindergarten	589	611	609
1	656	611	615
2	658	656	634
3	548	669	688
4	573	546	652
5	597	597	569
6	582	598	587
7	555	576	575
8	614	561	582
9	556	617	548
10	692	690	733
11	667	705	643
12	1010	1009	1129
<b>Total</b>	<b>8297</b>	<b>8446</b>	<b>8564</b>
PreK	338	388	388

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, 2016

## Staff

Job Category	FTEs
Classroom Teachers	484.5
Principals, Vice-principals	56.0
Other Educational Staff (positions that support educational programming)	348.9
Administrative and financial staff	28.1
Plant Operations and Maintenance	80.7
Transportation	101.4
Senior Management Team	10.0
<b>Total Full Time Equivalent (FTE) Staff</b>	<b>1109.6</b>

### Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

## 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
- Dr. Donald Lloyd, Chief Financial Officer
- Joyce Ward, Administrative Services Officer



## Facilities Infrastructure Projects and Transportation

### Facilities

Saskatchewan Rivers Public School Division includes 32 schools in 17 communities. The average age of schools is 43 years old, with its oldest being 108 years old and the newest is twelve. 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 renovated in 2015 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.

The school division Facilities Department manages approximately 140,000 m<sup>2</sup> of buildings and operates out of the Maintenance Centre in Prince Albert. The Department employs 72.5 caretaking staff, 15 maintenance staff, three supervisory staff and one support staff.

The Board of Education reviewed all of its school facilities, space utilization, student population and facility condition. This report assisted 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 during the past year. The Facilities Department utilizes Asset Planner software to manage ongoing maintenance as well as capital and Preventative Maintenance Renewal (PMR) projects.

### School List 2015-16

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
École Vickers Public School	K-8	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
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	Rural 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

## Infrastructure Projects 2015-16

Infrastructure Projects			
School	Project	Details	2015-16 Cost
Arthur Pechey Public School	Building	Relocatable classrooms	\$1,374,046
École Vickers Public School	Roof**	Roof replacement	\$270,643
Birch Hills Public School	Roof**	Roof replacement	\$362,216
Education Centre	Building *	Office renovations	\$439,872
<b>Total</b>			<b>\$2,446,777</b>

\* Part of the cost of this project was paid during the 2014-15 budget year.

\*\* This project will be completed in 2016-17 and part of the cost will be incurred during 2016-17.

## Transportation

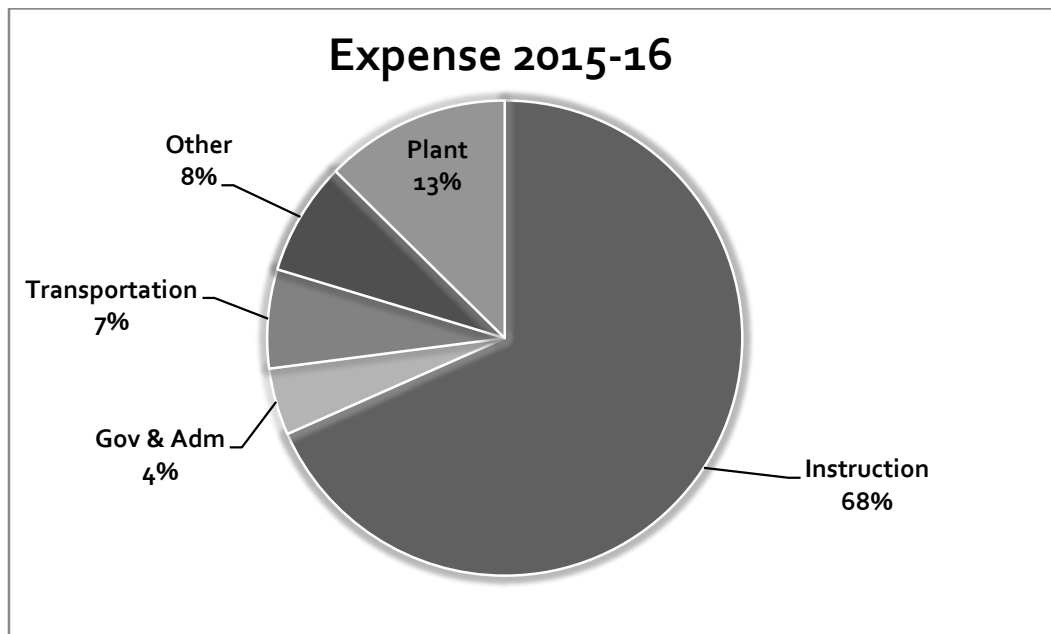
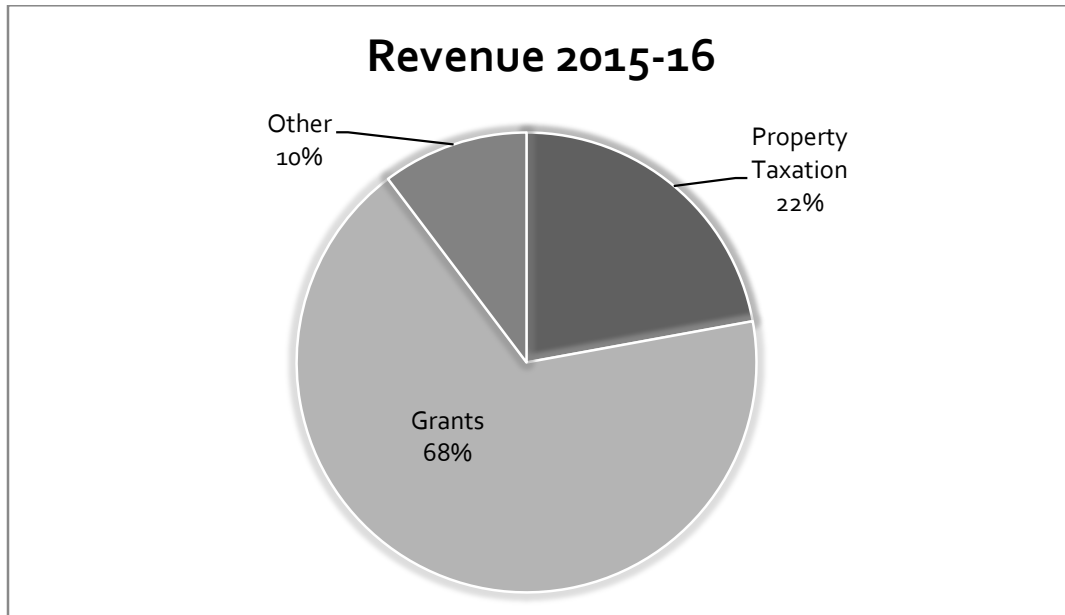
Saskatchewan Rivers Public School Division is a geographically dispersed division that has both urban and rural transportation needs. Our transportation system is summarized in the table below.

**Figure 10: Student Transportation**

Transportation Statistics	
Students transported	4140
In-town students transported (included in above)	1608
Transportation routes	124
Number of buses	111
Kilometres travelled daily	16,239
Average age of bus	8.47 years
Capacity utilized on buses	64%
Average one-way ride time	28 minutes
Longest one-way ride time	95 minutes
Number of school trips per year	1,308
Kilometres per year travelled on school trips	210,588
Cost per student per year	\$1739.56
Cost per kilometre travelled	\$2.38

## Financial Overview

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2016	2016	2015	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
<b>REVENUES</b>						
Property Taxation	21,837,588	22,859,757	22,804,269	1,022,169	5%	
Grants	69,985,655	69,815,851	68,173,456	(169,804)	0%	
Tuition and Related Fees	1,792,583	2,182,137	1,835,379	389,554	22%	1
School Generated Funds	2,280,000	2,096,867	2,176,036	(183,133)	-8%	2
Complementary Services	1,558,212	1,558,212	1,506,744	-	0%	
External Services	3,071,633	3,500,646	2,939,254	429,013	14%	3
Other	1,008,246	1,293,681	2,099,420	285,435	28%	4
<b>Total Revenues</b>	<b>101,533,917</b>	<b>103,307,151</b>	<b>101,534,558</b>	<b>1,773,234</b>	<b>2%</b>	
<b>EXPENSES</b>						
Governance	728,321	631,778	622,589	(96,543)	-13%	5
Administration	4,147,586	4,089,849	4,016,193	(57,737)	-1%	
Instruction	70,493,497	70,856,587	68,346,300	363,090	1%	
Plant	14,137,594	13,065,528	12,287,488	(1,072,066)	-8%	6
Transportation	7,145,147	6,973,060	7,093,998	(172,087)	-2%	
Tuition and Related Fees	62,572	45,884	51,800	(16,688)	-27%	7
School Generated Funds	2,350,000	2,068,071	2,084,237	(281,929)	-12%	8
Complementary Services	1,803,067	1,691,339	1,703,536	(111,728)	-6%	9
External Services	3,661,041	4,186,731	3,906,995	525,690	14%	10
Other Expenses	17,269	4,289	24,818	(12,980)	-75%	11
<b>Total Expenses</b>	<b>104,546,094</b>	<b>103,613,116</b>	<b>100,137,954</b>	<b>(932,978)</b>	<b>-1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(3,012,177)</b>	<b>(305,965)</b>	<b>1,396,604</b>			

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

Note	Explanation
1	Over budget due to federal government and first nations being \$291K higher than budget.
2	Under budget due to non-curricular-commercial sales-non-GST being \$39K and fundraising being \$108K less than budget.
3	Over budget due to other provincial grants being \$78K, other provincial grants being \$194K and food sales being \$78K higher than budget.
4	Over budget due to miscellaneous revenue being \$231K and gain on disposal of capital assets being \$91K higher than budget.
5	Under budget due to board members expenses being \$43K and other governance expenses being \$52K less than budget.
6	Under budget due to building operating expenses being \$1.3M less than budget and amortization of tangible capital assets being \$274K over budget.
7	Under budget due to tuition fees being \$17K less than budget.
8	Under budget due to academic supplies and services \$93K and cost of sales \$176K less than budget.
9	Under budget due to instructional salaries and benefits being \$93K less than budget.
10	Over budget due to grant transfers being \$227K, administrative salaries and benefits being \$73K and program support salaries and benefits being \$221K over budget.
11	Under budget due to interest on capital loans being \$11K under budget.

## Appendices

### Appendix A – Payee List

#### *Board Remuneration*

<b>Name</b>	<b>Remuneration</b>	<b>Travel</b>	<b>Professional Development</b>	<b>Other</b>	<b>Total</b>
Gustafson, Grant	\$17,313	\$-	\$5,639	\$ -	\$ 22,952
Hollick, Barry *	21,077	2,100	22,219	-	45,396
Lindberg, Arne	18,348	1,200	12,424	-	31,972
McHenry, George	16,818	1,200	14,230	211	32,459
McIvor, John	17,426	1,086	12,956	45	31,513
Rowden, Darlene	17,473	1,831	13,701	8	33,013
Smith-Windsor, Jaimie	19,638	4,106	12,994	57	36,795
Steen, Wayne	17,293	1,248	7,554	15	26,110
Thomson, Rodney	16,818	1,200	7,668	213	25,899
Wicinski-Dunn, Jeanette	17,437	3,715	12,423	-	33,575

\* Board Chair

## Personal Services

Listed are individuals who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

Name	Amount
ABBEY-DER, HEIDI	\$ 54,852
ABRAMYK, DON	50,267
ABREY-HARE, HOLLY	99,144
ACORN, PERRY	93,433
ACORN, SHELLY	88,396
ADAMS, DAWNE	108,270
AITKEN, PAMELA	93,433
ALEXANDERSEN, KATHLEEN	84,295
AMBROSE, LESLIE	66,801
AMY, BRADLEY	95,542
AMY, LORI	93,433
ANDERSON, DAWN MARIE	84,295
ANDERSON, DEAN	68,347
ANDERSON-KLASSEN, PAMELA	101,196
ANDREWS, BRENDA	88,396
ARCAND, CHERYL	99,517
ARCAND, HAZEL	82,852
ARMITAGE, TRENT	88,396
ARPIN, DARCY	88,396
ARPIN, KENT	113,371
ASHBY, SHARON	84,295
ASTROPE, TRACY	84,624
AURAMENKO, SHANNON	84,295
BAERGEN, DONNA	163,537
BAIN, PETER	88,396
BAIRD-MCDONALD, KIM	84,295
BALICKI, SARAH	74,439
BALL, LAREN	84,295
BANKS, JESSIE	62,261

Name	Amount
BANMAN, ALANNA	67,946
BARIBEAU, JOCELYNE	84,295
BASARABA, BRANDON	55,280
BASARABA, CHAD	75,914
BATIUK, BARCLAY	119,303
BAYDA, CHRISTOPHER	57,009
BECKER, DEBRA	84,295
BELAIR, CHARMA	51,129
BELLEHUMEUR, CARMEN	79,071
BELLIVEAU, JEAN-MARC	69,210
BELYEA, LORINE	84,295
BENDER, CURTIS	75,398
BENNINGTON, CAROLYN	80,632
BENNINGTON, CHRISTOPHER	78,047
BEREZOWSKI, RHONDA	94,448
BERGEN, CHELSIE	61,070
BERGEN, CLARENCE	87,986
BERGEN, MATTHEW	75,028
BERNATH, BRENDA	88,396
BIGGINS, BEIGE	83,749
BILLAY, BRITTANY	74,439
BILLO, KEITH	68,631
BILODEAU, MARIE-PIER	58,802
BIRD, SHARON	88,396
BIRKELAND, DIANNE	68,673
BLACK, GAIL	93,433
BLAIS, ANNE	101,167
BLAIS, ASHLEE	57,635
BLAIS, JASMIN	59,414
BLAIS-COURT, MICHELLE	85,794
BLOOMQUIST, TRACY	101,196

Name	Amount
BOETTCHER, PAMELA	90,717
BOLAY, LORI	84,295
BOMPAIS, REGAN	62,829
BOND, DANIEL	54,440
BONE, JENNY	88,396
BONIK, CAM	50,075
BORAN-FETCH, CELESTE	61,269
BOSKILL, KORALEE	65,437
BOUCHARD, NADINE	87,713
BOURLON, NICOLE	67,003
BOYER, COLLEEN	84,295
BRAATEN, CHRISTIE	69,810
BRAATEN, TIM	84,295
BRADBURY, DEREK	69,625
BRADBURY, HEATHER	71,622
BRADBURY, MARION	66,221
BRATVOLD, ROBERT	205,081
BRAUN, DENNIS	80,584
BRITTAİN, VINCENT	88,453
BROOM, BRANDY	68,611
BROOME, DIANNE	80,777
BROWN, ARNOLD	50,479
BROWN, JENNIFER	61,538
BROWN, KELLY	84,295
BRUCE, RYAN	106,745
BRUNER, CALLIE	56,238
BURNS, CODY	65,133
BYRNE, MITCHELL	58,327
CALLEGARI, CHANDRA	63,179
CAMPBELL, KENDRA	68,311
CAMPBELL, LISA	83,860
CAMPBELL, MEGAN	84,295
CANTIN, KARA	99,625
CARLSON, ADRIENNE	64,566
CARPENTER, GENNY	51,378
CARRIER, JANESEA	53,540
CASAVANT, KARLIE	57,524
CEY, CORINNE	114,373

Name	Amount
CHABOYER, ORLANDA	74,126
CHESTER, CARA	59,414
CHESTER, WILLARD	50,629
CHOUMONT, LESLIE	56,872
CHOUMONT-ROY, LORI	59,945
CHRISTIAN, CHRISTINE	84,945
CHRISTIANSON, KALEY	57,621
CLARKE, KATHLEEN	88,396
CLARKE, ROBERT	172,148
CLOSE, TRENA	88,396
CLOWES, CHELSEA	62,570
COCHET, PAMELA	84,295
COCHRANE, HOLLY	60,408
COCHRANE, KRISTA	57,085
CONARROE, KIMBERLEY	84,295
COOMBS, TSINDA	65,784
CORRIGAL, KELLY	51,676
COURT, JEFFREY	117,008
COUTURE, DIANA	84,730
CRAIG, STACY	75,092
CRAWFORD, LORRAINE	84,295
CRAWFORD-MORLEY, CAITLIN	54,683
CROMARTIE, CANDICE	62,158
CROSHAW, RICK	104,644
CROSS, JENNA	79,415
CUMMING, JOCELYNE	83,426
CUNNINGHAM, SHEILA	101,196
CURRIE, MAUREEN	95,896
CYR, AMANDA	79,651
DAELICK, COLETTE	88,396
DALLYN, BROOKE	57,524
DALLYN, CHANTELE	84,295
DAMS, ANITA	88,396
DANSEREAU, BONNIE	78,545
DAVIS, EMILY	54,926
DECK, MELANIE	88,396
DELI, TABATHA	71,141
DELISLE, KIMBERLEY	57,881
DELISLE, SYLVIA	98,626



Name	Amount
DELUREY, MICHELLE	67,742
DERKACH, JUSTIN	61,104
DESCHAMBEAULT, HEATHER	87,302
DIENO, DIANE	84,295
DINNEY, JUSTIN	55,899
DMYTERKO, HOLLY	88,396
DODERAI, SHERRY	82,774
DONALDSON, SUSAN	87,940
DONOVAN, SARA	64,611
DOOKHUN, DHIPAK	93,433
DORAN, DANA	74,271
DORMUTH, MICHAEL	85,164
DUBYK, JANINE	84,295
DUECK, YVONNE	84,295
DUMAIS, DENISE	84,295
DUMELIE, CHRISTOPHER	88,624
DUNN, JANELL	84,381
DUNN-SMITH, ROXANNE	58,118
DURET, KRISTA	63,511
DUVAL, GREG	84,295
DYCK, KIMBERLY	66,582
EBERTS, COLLEEN	84,295
ELDSTROM, VICKI	81,409
ELLIOTT, CECILE	84,295
EMMERSON, KYLIE	60,314
EMMERSON, RANDY	166,776
ENNS, JENNIE	84,295
ESCHYSCHYN, DARCIE	85,872
FAHIE, MICHAEL	70,768
FAUCHOUX, SANDRA	84,295
FEHER, ARTHUR	113,562
FENDELET, JUSTIN	68,024
FENDELET, RACHEL	71,935
FERGUSON, JENNIFER	118,052
FERNIE, KENDRA	105,839
FESCHUK, ROY	100,889
FETCH, TYSON	88,459
FIDDLER, SHANNON	88,396

Name	Amount
FINCH, NEIL	169,579
FINES, JENNIFER	70,473
FINES, RONALD	84,295
FINNESTAD, CRAIG	88,396
FISCHER, KAREN	84,295
FORBES, DEANNA	67,278
FRASER, PAMELA	88,396
FUSICK, KENTON	50,189
GANGE, MICHAEL	88,396
GANGE, TWYLA	84,295
GARIEPY, LOIS	55,254
GARNETT, EVONNE	93,433
GAUDET, ERIN	64,121
GAUDET, TRACY	84,295
GENEREAUX, NICOLE	76,784
GEORGESON, ALICIA	68,611
GERVAIS, MICHELLE	59,414
GESSNER, SANDY	95,533
GINTER, KAYLA	52,816
GOBEIL, DARCY	78,961
GOODING, CONNIE	83,426
GORDON, GRANT	77,861
GORDON, LYNN	83,333
GOTCHIA, CARLEAH	59,210
GOWEN, TRISHA	70,467
GRANT-WALKER, CARRIE	84,322
GRASSICK, KAREN	84,295
GRASSICK, PAMELA	84,295
GRAY, KYLE	50,574
GRAY, LORI	92,661
GRAY, MATTHEW	91,031
GREEN, JENNIE	104,150
GREYEVES -HIGHWAY, LINDA	108,696
GRIMARD, MICHELLE	84,295
GRIMWOOD, KATHY	84,295
GUNDERSON, LEANNE	61,273
GUNVILLE, SHERI	101,196
GUNVILLE, SHERRY	97,230

Name	Amount
HAGMANN, IRENE	64,158
HALL, LANCE	84,597
HAMILTON, JOEL	54,683
HAMILTON, TONI	84,295
HANDLEY, DARLENE	84,475
HARDER, KENNETH	93,433
HARDING, DARLANA	90,146
HARKNESS, JODY	84,637
HARRISON, ALANNAH	59,680
HASTINGS, MARK	116,206
HASTINGS, TRISHIA	107,404
HATLEY, MICHELE	88,396
HAWRELUK, MICHELLE	56,152
HAZZARD, PATRICIA	84,078
HAZZARD, THOMAS	106,854
HECHT, IAN	84,295
HELGASON, JILL	68,794
HELGASON, PATRICK	70,717
HENDERSON, CONNIE	72,878
HENDRICKS-BILLO, LORI	54,812
HENRY REMY, KELSA	88,396
HENRY, JAMIE	101,258
HENRY, JENNIFER	66,882
HENRY, TARYN	62,069
HERRIOT, PATTY	92,175
HERZOG, MICHAEL	66,788
HICKEY, JENNIFER	88,396
HICKIE, CHARLENE	84,295
HICKS, PATRICIA	84,295
HILL, TRACY	74,736
HLADUN, HEATHER	84,295
HLASNY, HEATHER	88,396
HOEY, BRITTNEY	56,872
HOEY-SETO, ELISE	60,184
HOLMEN, BRENT	88,624
HOLMEN, INA	104,162
HOLMEN, JORDAN	62,346
HOLODNIUK, ERIN	75,999
HOLZ, TRISTA	76,399
HONCH, JODI	64,566

Name	Amount
HOOD, LEE-ANNE	84,295
HORAN, TAMMIE	103,282
HORNE, KAREN	57,126
HOWAT, LISA	81,048
HUDDLESTONE, BLAIR	88,396
HUDDLESTONE, JENNIFER	88,396
HUDON, ELIZABETH	63,008
HUDON, JANELLE	62,960
HUDON, LAURIANE	65,423
HUGHES, KATHRYN	84,295
HUGHES, RYAN	84,514
HUNTER, BEVERLY	84,323
HURD, MIKE	143,887
HURD, THOMAS	67,671
HURL, SCOTT	64,626
ISBISTER, CANDICE	70,768
JAHN, PATRICK	82,452
JASIENIUK, KAREN	84,295
JEAN, DANIEL	103,907
JEAN, DONALD	85,164
JEWITT, TAMMY	69,907
JOHNSON, BENITA	84,295
JOHNSON, JACQUELINE	85,115
JONES, KIM	99,047
JONES, MANDY	76,905
JONES, MONICA	84,295
JORDAN, LEANNE	88,396
KALIKA, KHRISTOPHER	54,440
KALIKA, MICHAEL	54,440
KAPONYAS, KAYLA	60,742
KARAKOCHUK, KAMI	82,590
KAUFHOLD, JOEY	69,094
KEAYS, JAN	82,122
KELLER, NANCY	59,312
KELLY, CHRIS	72,640
KELLY, SAMANTHA	74,422
KENNEDY, JOCELYN	88,396
KILMER, DAWN	135,225
KLAASSEN, KARISA	84,592

Name	Amount
KLASSEN, KELLY	88,396
KLASSEN, PETRICA	84,295
KLEIN, MARCIA	93,433
KLINGENBERG, GLENN	88,624
KNUTSON, ERIC	93,054
KOHUT, JENILEE	82,163
KONE, ALIMATA	54,440
KORCZAK, KARI	97,724
KORECKI, ALISON	54,965
KORECKI, STEVEN	83,608
KOROLUK, KEVIN	109,641
KOSTYNIUK, VIRGINIA	84,346
KOWAL, DARLENE	82,991
KOWAL, SHAYNE	69,860
KOZUN, KIMBERLY	63,099
KRAHN, DAVID	68,801
KRAUS, RACHELLE	88,396
KSZYNIUK, PERRY	50,793
KULCHAR, JENNIFER	115,945
KULPA, JANICE	89,553
KULRICH, KIRBY	74,810
KUNARD, JOHN	51,129
KUPERIS, KIMBERLY	84,295
KUTNIKOFF, TREVER	84,295
KUTNIKOFF-BRITTAIN, CONNIE	88,396
KUZMA, CARA	64,360
KUZMA, TYLER	69,510
KWIATKOWSKA, MARIA	84,295
KYLIUK, LANA	84,295
KYLIUK, LINDSAY	93,433
LAMBERT, RENA	83,860
LARSON, SARAH	75,419
LARSON, SHELDON	77,817
LAVALLEE, KEVIN	84,295
LAWRENIUK, TERRY	68,354
LEDDING, CHERYL	83,006
LEDDING, DEANNA	82,738
LEHNER, CAREY	82,991
LEMIRE, CAROLYN	88,396

Name	Amount
LEONARD, TAMMIE	91,795
LEPAGE, NORMA	84,295
LEPINE, SHERYL	84,295
LESKI, ANGELA	55,853
LETENDRE, JODI	88,396
LETKEMAN, DEJAN	98,642
LIEDTKE, LEAH	84,680
LINN, BRIAN	103,441
LLOYD, DONALD	170,747
LLOYD, VIVIAN	82,557
LOEHNDORF, CASSANDRA	54,440
LOHNEIS, JEFFREY	84,295
LOKINGER, DAVID	111,811
LORENSEN, LANA	88,624
LORENZEN, DEBBIE	50,147
LUCYSHYN, TRICIA	68,611
LUEKEN, JESSICA	57,635
LUNDGREN, KEVIN	90,861
LUSSIER, LAUREEN	88,396
LYSITZA, ANGELA	83,872
LYSYK, PATRICIA	93,433
MACDONALD, AARON	88,396
MACDONALD, ALLISON	64,843
MACDONALD, BRENNAN	75,387
MACDOUGALL, IAIN	102,115
MACGILLIVRAY, CHRISTINE	78,961
MACK, THOMAS	88,396
MACKENZIE, DOUGLAS	54,298
MACKIE, LINDA	88,396
MALM, SHERRY	51,053
MANSON, SCOTT	54,440
MARCOTTE, SANDRA	88,396
MARGESON, BARBARA	63,534
MARKWART, MONA	113,799
MARTELL, ROXANNE	84,295
MARTENS, CAROL	82,186
MARTIN, KRISTY	84,295

Name	Amount
MARTIN, RYAN	88,396
MATICE, JANELLE	84,295
MAUVIEUX, SHELDON	66,600
MCARTHUR, SHONA	84,295
MCBRIDE, MICHELLE	84,295
MCCAW, KATIE	68,178
MCCAW, MATTHEW	97,004
MCCONECHY, CONNIE	84,348
MCCONECHY, DAVID	84,295
MCDONALD, LAURA	60,193
MCCELLIGOTT, SHANNON	109,365
MCEWEN, ALEX	70,651
MCGREGOR, GRAHAM	107,834
MCHENRY-VICK, TAMMY	84,295
MCKELVIE, JERI-LOU	61,007
MCKENZIE, PRUDENCE	71,159
MCLACHLAN, JAMES	70,965
MCLEOD, LEANNE	84,295
MCMANN, BRET	57,821
MELNYK, MELISSA	57,126
MESCHISHNICK, RUSSELL	88,396
MEYER, LORELLE	83,860
MEYERS, DALE	51,282
MEYERS, JAMES	59,414
MEYERS, JANELLE	85,164
MICHALCHUK, BRYN	86,596
MICHALCHUK, RYLAN	87,716
MICHAYLUK, DEBORAH	93,433
MILBURN, LUKE	74,439
MILLER, BARBARA	51,670
MILLER, KASSIA	84,295
MILLER, MICHELE	84,295
MILLER, TERESA	77,461
MILLS, LAUREN	59,680
MINIELLY, KAY	68,819
MITCHELL, SHELLEY	70,768
MOAR, SHERRY	101,289
MOLINE, GLENDA	84,295

Name	Amount
MONETTE, STACEY	87,868
MORASH, GAIL	77,706
MORLEY, SANDRA	87,152
MORRISON, JANELLE	60,050
MORRISON, KEN	111,811
MORTON, JENNIFER	74,766
MOUROT, KEVIN	68,354
MUGFORD, KURTIS	64,843
MULLNER, CHERYL	100,939
MYHR, BRETT	54,683
NELSON, BARRY	68,354
NELSON, ELNOR	81,118
NELSON, JARET	108,252
NELSON, RACHELLE	57,126
NEMISH, KRISTYN	72,248
NEUBUHR, MELISSA	84,295
NEUDORF, GWEN	84,864
NEUFELD, DENNIS	50,267
NICHOLSON, LAURA	96,704
NICOLAS, SHELLEY	99,047
NIXON, BARRY	50,526
NOBLE, NATHAN	88,910
NOBLE, RONALEE	77,706
NORDSTROM, ANGELA	84,295
NOVOTNY, BONNIE	83,860
NTIBATEGERA, CHANTAL	71,401
NUNN, ALAN	172,148
ODNOKON, MARK	85,381
O'HARA-WEEGAR, SHEILA	84,295
OLEXSYN, BONNIE	88,396
OLSON, CORINNE	88,396
OTTO, NICOLE	68,654
PAINCHAUD, JENNIFER	74,934
PANAS, TONY	51,282
PARENTEAU, ALVIN	72,341
PARENTEAU, BRADLY	78,730
PARENTEAU, NICOLE	57,889
PARENTEAU, TROY	63,235

Name	Amount
PATERSON, RAYANNE	78,704
PAUL, HEIDI	84,295
PAUL, SHARON	84,295
PAWLIW, KRISTEN	82,527
PAWLUK, ANDREA	57,280
PEAKE, STEVEN	88,468
PEARCE, COLLEEN	52,564
PEARSE, JILL	88,396
PEET, TARA	64,843
PENNER-HENRY, CARLA	84,295
PERSON, GRANT	84,383
PERSON, KENDALL	59,720
PETERSON, ARYN	56,805
PETERSON, SHARON	67,436
PETIT, CYNTHIA	84,295
PFUNDER, CLAUDIA	78,982
PHALEN, CHRISTOPHER	60,050
PHILP, NICOLE	92,327
PIDBOROCHYNSKI, JERROLD	133,609
PIERCEY, DANA	62,064
PILON, KIRK	54,122
POCHA, DELORES	60,408
POLOWSKI, JOYCE	93,433
PONCELET, JACALYN	84,295
POPESCU, ROBERT	64,061
POULIN, DANIELLE	50,254
PRITCHARD, SHANNON	88,396
PROSSER, EAN	84,923
QUAAL, MISHEL	70,661
RAAS, KATHERINE	73,616
RADKE, ALISHA	60,476
RANCOURT, ANGELA	64,288
REDDEKOPP, WADE	87,940
RICHARD, ROY	51,284
RIDDOCH, BRAD	74,746
RIEGER, TARYN	84,295
RIOU, DANICA	57,656
ROBERTS, SHAWN	68,566
ROBERTSON, JASMINE	61,043

Name	Amount
ROBILLARD, HANNAH	76,145
ROLFES, MARK	88,745
ROTH, KALLI	54,830
ROTH, MEAGAN	68,650
ROUAULT, ANDY	88,396
ROUAULT, TRACY	84,295
ROUSSON, DAVID	72,301
ROY, CHARLENE	93,433
RUSHELEAU, BRUCE	54,498
RUSHELEAU, SHELLY	84,295
RUSZKOWSKI, KAREN	68,673
RUTZ, ANDREA	62,302
RUTZ, TREVOR	88,624
RUZNISKY-PRIMEAU, LACEY	84,104
RYHORCHUK, DUANE	50,775
SAFINUK, MAUREEN	84,295
SANDER, DARCY	124,732
SANDERSON, JAMIE	84,295
SASS, LINDA	88,396
SAUFERT, JAHNAYA	52,079
SAYERS, CARMEL-LEE	88,396
SAYESE-DREAVAR, KEVIN	59,160
SCARROW, COLLEEN	54,683
SCHENK, ADRIENNE	88,024
SCHILL, CONNIE	88,396
SCHILLE, BRYAN	75,092
SCHILLER, EMELIA	88,396
SCHLAMP, SHANNON	84,295
SCHMALZ, ASTA	53,401
SCHNEIDER, DAVID	88,396
SCHULTZ, DARLENE	108,888
SCHULTZ, JOHN	172,148
SCHUTTE, SHARON	71,018
SCHWARTZENBERGER, KATHLEEN	72,824
SCHWARTZENBERGER, LAMBERT	101,196
SCHWEHR, CORRINE	106,393
SCHWEHR, RICHARD	92,792

Name	Amount
SELANDER, DARCY	108,997
SELANDER, LINDSAY	54,440
SELLAR, RHONDA	84,397
SEMENCHUK, KIMBERLY	81,905
SEMENCHUK, TROY	83,156
SENGER, NICOLE	61,418
SERFAS, TRACY	60,313
SETO, DAVID	85,439
SHARP, DALE	68,801
SHIELDS, MELISSA	76,073
SHORT, CAROL ANN	102,342
SHULTZ, DANICA	78,276
SIGRIST, TRINA	84,295
SIMONS, ANN	72,531
SIMPSO, SANTANA	60,050
SIMPSON, KIMBERLEY	84,295
SIMPSON, SCOTT	68,354
SINCLAIR, LAURA	61,631
SINCLAIR, SHAWNA	76,574
SINOSKI, GINA	102,301
SINOSKI, KAREN	88,396
SINOSKI, PAIGE	88,396
SITTLER-GANE, KENDRA	51,226
SIWAK, SUSAN	84,295
SKOTHEIM, TIMOTHY	68,801
SKRUDLAND, KERRY	84,078
SLATER, JANET	62,756
SLATER, KRISTINA	57,126
SMITH, DIANA M	84,295
SMITH, DOUG	104,717
SMITH, GREGORY	88,396
SMITH, LAUREL	88,396
SMITH, MELANIE	71,717
SMITH, MICHELLE	84,295
SMITH, SHELLEY	95,352
SMITH, WAYNE	50,267
SOMMERFELD, DENNIS	84,295
SPARBOE, BRANDI	98,839
SPENCER, DIANNE	84,295
ST. AMAND, SHAUNA	84,295

Name	Amount
STANFORD, ROBYN	73,571
STASIW, WHITNEY	65,594
STENE, CARRIE	94,308
STOREY-HUMBLE, SHELLEY	118,048
STRACHAN, LINDSAY	80,777
STRAF, HEATHER	81,048
STROM, DAYGEN	62,847
STROM, TIMOTHY	88,396
STUPNIKOFF-WATCHEL, PENNY	88,168
SUBCHYSHYN, JAMIE	59,680
SUBCHYSHYN, LEIGH-ANNE	84,295
SUKOROKOFF, DWAYNE	110,482
SULLIVAN, KELSI	59,414
SUTTON, RICHELLE	68,311
SVENKESON, ADAM	84,406
SWAIN, ALLISON	72,666
SWAIN, STERLING	106,409
SWITENKY, WENDY	57,142
SZESZORAK, AMANDA	89,961
TAIT, JODIE	84,295
TAIT, KEVIN	101,095
TAYLOR, MAUREEN	187,053
TAYLOR, PATRICIA	51,891
TESSIER, LAUREN	66,587
TESSIER, MARTY	63,751
TETREALT, ARMAND	81,263
TETREALT, PATRICIA	78,212
THIESEN, PAULA	84,295
THIESSEN, ANGELA	84,295
THOMAS, CECILE	84,295
THORPE, DEVON	78,307
THORPE, DIANNE	73,932
THORSEN, THERESA	84,323
THUNDERCHILD, VICTOR	86,443
TIBBS, HEATHER	77,954
TICHKOWSKY, SONYA	57,126
TIESSEN, JASMIN	88,086

Name	Amount
TOMPOROWSKI, HARRIET	108,411
TOMYN, ROBERT	70,978
TOPOROWSKI, SHELLEY	84,295
TOURNIER, DWAYNE	106,376
TOURNIER, JOANNE	106,842
TRANN, CORY	118,048
TREMBLAY, JOANNE	88,396
TRETIK, LEANNE	104,077
TRETIK, MATT	88,396
TURNER, CHERYL	101,196
TWYVER, TAMMY	85,553
ULRICH, GARTH	103,341
VACHON-PERILLAT, GISELE	57,524
VALDIVIA, KODY	53,602
VAN STEELANDT, DANIELLE	63,373
VANCOUGHNETT, TANYA	55,656
VANDALE, ALICIA	59,792
VANDALE, BONNIE	84,295
VANDALE, KIMBERLY	68,661
VERBONAC, JANELLE	79,409
VEY, SHANNON	85,381
VILLENEUVE, NICOLE	73,616
VIS, CAROLYN	84,295
VOGT, JEREMIE	78,271
VOLK, TAYLOR	57,524
WAGNER, LYNNAE	84,295
WALKER, GREGORY	94,671
WALLACE, DOUGLAS	69,583
WALSH, MEGAN	57,349
WARD, BRITTANY	65,239
WARD, JOYCE	97,402
WARD, STACY	61,007

Name	Amount
WATSON, PAUL	88,396
WEBB, NICOLE	60,050
WENDELBOG, COURTNEY	61,269
WEST-BATES, PAULA	88,396
WHITE STAVELY, MARTI	84,485
WHITING, LIANE	84,295
WIBERG, HOLLY	73,485
WICKS, CRAIG	85,381
WIELER-SPRIGGS, DEBRA	65,752
WILKIE, JANA	91,540
WILKIE, ROGER	67,267
WILKINSON, CAROL	88,396
WILKINSON, DENISE	93,433
WILKINSON, WILLIAM	84,295
WILLIAMS, SANDRA	88,396
WILLIE, MELANIE	87,804
WILSON, DENA	51,282
WILSON, TERRY	50,240
WOODS, GERALDINE	100,674
WOTHERSPOON, ALICIA	62,624
WRIGHT, SUSAN	59,348
YAKUBCHUK, CHELSIE	68,911
YEAMAN, BRENDA	84,295
YESKE, PATRICIA	89,235
YURKOWSKI, MAGON	51,529
ZBARASCHUK, LORIE	88,396
ZELENSKY, MATHEW	56,872
ZULKOSKEY, DAVID	89,535
ZULKOSKEY, MARGARET	82,557
ZULTOK, CAROL	84,295
ZULTOK, DAVID	88,396
ZURAKOWSKI, DARWIN	65,555

## *Transfers*

Listed by program, are transfers to recipients who received a total of \$50,000 or more.

Name	Amount
ABORIGINAL HEADSTART PROGRAM	\$ 59,385
CHILDREN'S CHOICE CHILDCARE	54,750
FAMILY FUTURES, INC.	111,953
NATIVE COORDINATING COUNCIL	125,961
P.A. GRAND COUNCIL	54,548

Name	Amount
P.A. OUTREACH PROGRAM	117,134
SASKATOON TRIBAL COUNCIL	189,193
TREATY 4 EDUCATION ALLIANCE INC.	227,407

## *Supplier Payments*

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
1594981 ALBERTA LTD.	\$ 85,269
3TWENTY MODULAR	793,106
ABSOLUTE IDENTIF.	64,213
ACTION OFFICE INTERIORS	96,014
AMAZON	61,835
ANDERSON, DEBBIE	55,275
AODBT ARCHITECTS LTD.	200,863
APPLE CANADA INC.	63,407
ASIIL ENTERPRISES LTD.	81,730
ATTIC THERAPY	104,471
B&B ASPHALT LTD.	93,750
B.A. ROBINSON CO. LTD.	54,839
BEAULIEU BUS LINES	75,559
BILL'S ELECTRIC CITY	166,495
CALIBER	213,023
CANADIAN CORPS OF COMMISSIONAIRES	95,423

Name	Amount
CAPITAL GMC BUICK CADILLAC	69,324
CDI	152,877
CENTAUR PRODUCTS	118,038
CENTURY ROOFING & SHEET METAL LTD.	220,025
CITY OF PRINCE ALBERT	367,382
COMPUGEN INC.	57,698
CORNERSTONE INSURANCE	121,579
DELL CANADA INC.	628,807
DELOITTE LLP	55,606
DMYTERKO ENTERPRISES	100,809
DODGE & SONS PAINTING	90,009
EECOL ELECTRIC	77,134
ENERGY DOCTOR	251,202
EVOLUTION PRES.	147,805



Name	Amount
FEDERATED CO-OPERATIVES LTD.	639,125
FLAMAN SALES LTD.	52,824
FLAMINO CEILINGS AND WALL SYSTEMS LTD.	61,510
FLYNN CANADA LTD.	229,984
GL MOBILE COMMUNICATIONS	271,908
GOOD SPIRIT SCHOOL DIVISION NO. 204	57,605
GORDON FOOD SERVICE	252,961
HAID ROOFING LTD.	251,764
HORIZON COMPUTER SOLUTIONS	89,627
INFORMATION SYSTEMS ARCHITECTS	50,976
J & G BUSLINES	142,201
JASE LAWN AND YARD CARE	64,118
JIM PATTISON BROADCAST GROUP	79,800
JOHNSON CONTROLS LTD.	56,807
JUST, SHERRY	51,108
KLASSEN DRIVING SCHOOL LTD.	207,000
LANDE, DARCY	60,325
LEGACY BUS SALES LTD.	901,943
LITE-WAY ELECTRIC LTD.	57,988
LOBLAWS INC.	292,944
MARSH CANADA	379,592
MARTIN, DARREL	59,717
MAXIM TRANSPORTATION SERVICES	92,871
MILLSAP FUEL DISTRIBUTORS LTD.	78,624
MOE ENTERPRISES	249,276
NAGY HOLDINGS LTD.	406,200
NELSON EDUCATION	86,681

Name	Amount
NEXGEN MECHANICAL	162,961
NORTHLAND RECREATION SUPPLY	72,641
P.A. CO-OP ASSOCIATION LTD.	197,561
P.A. NORTHERN BUS LINES LTD.	72,490
PAYPAL	114,248
PCG CANADA	65,885
PEARSON CANADA INC.	94,330
PRAKASH CONSULTING	109,505
PRINCE ALBERT ALARM SYSTEMS	87,926
R & W CUSTOM COLLISION LTD.	58,336
RCS ENTERPRISES	59,903
REAL CANADIAN SUPERSTORE	144,187
REDBIRD COMMUNICATIONS	270,686
REIMER, HOLLY	98,339
RILLING BUS LTD.	134,229
RNF VENTURES LTD.	422,857
SASK SCHOOL BOARDS ASSOCIATION	1,274,269
SASK ENERGY	859,922
SASK POWER	1,282,609
SASK TEL CMR	237,487
SASK WORKERS' COMPENSATION BOARD	408,828
SCHOLASTIC BOOK FAIR CANADA INC.	148,153
SHANAHAN'S BUILDING SPECIALTIES	124,783
SIMONAR BUS LINES	73,347
SKINNY'S ENTERPRISES	138,071
SOURCE FOR SPORTS	73,414
SPECTRUM SOUNDS SYSTEMS	109,452
SRB EDUCATION SOLUTIONS, INC.	109,496

Name	Amount
SUCCESS OFFICE SYSTEMS	264,849
SUPREME OFFICE PRODUCTS LTD.	288,327
TASH'S FLOORING OUTLET	155,469
TC MEDIA LIVRES INC.	68,107
THORPE BROTHERS LTD.	578,727
THORPE ROOFING LTD.	441,879
TIP-TOP DECORATORS	54,015
TRADE WEST EQUIPMENT LTD.	129,156

Name	Amount
UNISOURCE CANADA	276,075
WAL-MART CANADA	111,109
WARD STERLING ENTERPRISES	79,502
WASTE MANAGEMENT	57,508
WESTERN CANADIAN IC BUS	455,400
WESTERN PETROLEUM SYSTEMS INC.	79,993
WHISKEYJACK BUS LINES	56,859

### *Other Expenditures*

Listed are payees who received a total of \$50,000 or more for expenditures not included in the above categories.

Name	Amount
BMO FINANCIAL GROUP	\$ 325,300
CUPE LOCAL #4195	321,551
MUNICIPAL EMPLOYEES' PENSION PLAN	3,353,331
P.A. & AREA TEACHERS' ASSOCIATION	65,781

Name	Amount
RECEIVER GENERAL	20,638,838
SASK TEACHERS' FEDERATION	6,769,025
SASK TEACHERS' SUPERANNUATION COMMISSION	143,999

## **Appendix B – Management Report and Audited Financial Statements**

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## Audited Financial Statements

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Of the Saskatchewan Rivers School Division No. 119

School Division No. 2010500

For the Period Ending: August 31, 2016

Dr. Donald Lloyd  
Chief Financial Officer

Deloitte LLP  
Auditor

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

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

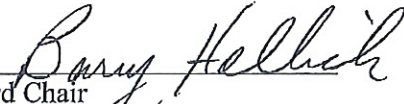
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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 generally accepted auditing standards and express their opinion on the financial statements. The accompanying Auditor's 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

  
\_\_\_\_\_  
Director of Education

  
\_\_\_\_\_  
Chief Financial Officer

November 28, 2016

## INDEPENDENT AUDITOR'S REPORT

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

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, 2016, 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, 2016, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Chartered Professional Accountants  
Licensed Professional Accountants

November 28, 2016  
Prince Albert, Saskatchewan

**Saskatchewan Rivers School Division No. 119**  
**Statement of Financial Position**  
**as at August 31, 2016**

... page 1

	2016	2015
<b>Financial Assets</b>		
Cash and Cash Equivalents	12,617,841	24,484,189
Accounts Receivable (Note 8)	6,833,867	5,982,121
Portfolio Investments (Note 4)	10,000,000	-
<b>Total Financial Assets</b>	<b>29,451,708</b>	<b>30,466,310</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	2,082,907	1,596,293
Long-Term Debt (Note 10)	-	325,300
Liability for Employee Future Benefits (Note 6)	2,829,200	2,688,900
Deferred Revenue (Note 11)	1,843,114	1,161,745
<b>Total Liabilities</b>	<b>6,755,221</b>	<b>5,772,238</b>
<b>Net Financial Assets</b>	<b>22,696,487</b>	<b>24,694,072</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	77,037,565	75,146,857
Inventory of Supplies for Consumption	127,565	119,907
Prepaid Expenses	502,451	709,197
<b>Total Non-Financial Assets</b>	<b>77,667,581</b>	<b>75,975,961</b>
<b>Accumulated Surplus (Note 14)</b>	<b>100,364,068</b>	<b>100,670,033</b>

Contingent Liabilities (Note 18)  
Contractual Obligations and Commitments (Note 19)

*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, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>REVENUES</b>	(Note 15)		
Property Taxation	21,837,588	22,859,757	22,804,269
Grants	69,985,655	69,815,851	68,173,456
Tuition and Related Fees	1,792,583	2,182,137	1,835,379
School Generated Funds	2,280,000	2,096,867	2,176,036
Complementary Services (Note 12)	1,558,212	1,558,212	1,506,744
External Services (Note 13)	3,071,633	3,500,646	2,939,254
Other	1,008,246	1,293,681	2,099,420
<b>Total Revenues (Schedule A)</b>	<b>101,533,917</b>	<b>103,307,151</b>	<b>101,534,558</b>
<b>EXPENSES</b>			
Governance	728,321	631,778	622,589
Administration	4,147,586	4,089,849	4,016,193
Instruction	70,493,497	70,856,587	68,346,300
Plant	14,137,594	13,065,528	12,287,488
Transportation	7,145,147	6,973,060	7,093,998
Tuition and Related Fees	62,572	45,884	51,800
School Generated Funds	2,350,000	2,068,071	2,084,237
Complementary Services (Note 12)	1,803,067	1,691,339	1,703,536
External Services (Note 13)	3,661,041	4,186,731	3,906,995
Other Expenses	17,269	4,289	24,818
<b>Total Expenses (Schedule B)</b>	<b>104,546,094</b>	<b>103,613,116</b>	<b>100,137,954</b>
<b>Operating (Deficit) Surplus for the Year</b>	<b>(3,012,177)</b>	<b>(305,965)</b>	<b>1,396,604</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>100,670,033</b>	<b>100,670,033</b>	<b>99,273,429</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>97,657,856</b>	<b>100,364,068</b>	<b>100,670,033</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, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 15)		
<b>Net Financial Assets, Beginning of Year</b>	<b>24,694,072</b>	<b>24,694,072</b>	<b>24,086,749</b>
<b>Changes During the Year</b>			
Operating (Deficit) Surplus for the Year	(3,012,177)	(305,965)	1,396,604
Acquisition of Tangible Capital Assets (Schedule C)	(3,118,147)	(7,870,448)	(6,282,765)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	30,000	237,700	97,568
Net Gain on Disposal of Capital Assets (Schedule C)	-	(90,754)	(43,165)
Amortization of Tangible Capital Assets (Schedule C)	5,234,000	5,832,794	5,442,957
Net Acquisition of Inventory of Supplies	-	(7,658)	3,045
Net Change in Other Non-Financial Assets	-	206,746	(6,921)
<b>Change in Net Financial Assets</b>	<b>(866,324)</b>	<b>(1,997,585)</b>	<b>607,323</b>
<b>Net Financial Assets, End of Year</b>	<b>23,827,748</b>	<b>22,696,487</b>	<b>24,694,072</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, 2016**

	2016	2015
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) Surplus for the Year	(305,965)	1,396,604
Add Non-Cash Items Included in Surplus (Deficit) (Schedule D)	5,742,040	5,399,792
Net Change in Non-Cash Operating Activities (Schedule E)	(507,055)	(1,368,290)
<b>Cash Provided by Operating Activities</b>	<b>4,929,020</b>	<b>5,428,106</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(6,707,768)	(5,432,092)
Proceeds on Disposal of Tangible Capital Assets	237,700	97,568
<b>Cash Used by Capital Activities</b>	<b>(6,470,068)</b>	<b>(5,334,524)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(15,000,000)	-
Proceeds on Disposal of Portfolio Investments	5,000,000	-
<b>Cash Used by Investing Activities</b>	<b>(10,000,000)</b>	<b>-</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>(11,866,348)</b>	<b>(231,718)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>24,484,189</b>	<b>24,715,907</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>12,617,841</b>	<b>24,484,189</b>

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

**Saskatchewan Rivers School Division No. 119**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	21,837,588	21,006,995	20,670,199
<b>Total Property Tax Revenue</b>	<u>21,837,588</u>	<u>21,006,995</u>	<u>20,670,199</u>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	569,548	538,417
Provincial Government	-	503,890	508,081
Other	-	450,521	1,030,626
<b>Total Grants in Lieu of Taxes</b>	<u>-</u>	<u>1,523,959</u>	<u>2,077,124</u>
<b>Other Tax Revenues</b>			
House Trailer Fees	-	102,878	76,174
<b>Total Other Tax Revenues</b>	<u>-</u>	<u>102,878</u>	<u>76,174</u>
<b>Additions to Levy</b>			
Penalties	-	205,879	180,071
Other	-	172,552	(54,596)
<b>Total Additions to Levy</b>	<u>-</u>	<u>378,431</u>	<u>125,475</u>
<b>Deletions from Levy</b>			
Cancellations	-	(152,506)	(144,703)
<b>Total Deletions from Levy</b>	<u>-</u>	<u>(152,506)</u>	<u>(144,703)</u>
<b>Total Property Taxation Revenue</b>	<u>21,837,588</u>	<u>22,859,757</u>	<u>22,804,269</u>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	68,226,456	66,665,006	66,400,740
Other Ministry Grants	63,000	307,529	186,555
<b>Total Ministry Grants</b>	<u>68,289,456</u>	<u>66,972,535</u>	<u>66,587,295</u>
Other Provincial Grants	289,700	-	-
Federal Grants	21,300	19,566	20,744
Grants from Others	-	299,611	207,282
<b>Total Operating Grants</b>	<u>68,600,456</u>	<u>67,291,712</u>	<u>66,815,321</u>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	1,385,199	2,524,139	1,358,135
<b>Total Capital Grants</b>	<u>1,385,199</u>	<u>2,524,139</u>	<u>1,358,135</u>
<b>Total Grants</b>	<u>69,985,655</u>	<u>69,815,851</u>	<u>68,173,456</u>

**Saskatchewan Rivers School Division No. 119**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	1,754,392	2,045,836	1,691,799
Individuals and Other	38,191	136,301	143,580
<b>Total Operating Tuition and Related Fees</b>	<b>1,792,583</b>	<b>2,182,137</b>	<b>1,835,379</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,792,583</b>	<b>2,182,137</b>	<b>1,835,379</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	30,000	15,540	16,981
<b>Total Curricular Fees</b>	<b>30,000</b>	<b>15,540</b>	<b>16,981</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	130,000	90,853	161,317
Fundraising	1,400,000	1,292,133	1,330,549
Grants and Partnerships	115,000	85,289	108,131
Students Fees	285,000	292,001	298,373
Other	320,000	321,051	260,685
<b>Total Non-Curricular Fees</b>	<b>2,250,000</b>	<b>2,081,327</b>	<b>2,159,055</b>
<b>Total School Generated Funds Revenue</b>	<b>2,280,000</b>	<b>2,096,867</b>	<b>2,176,036</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	1,558,212	1,558,212	1,506,744
<b>Total Operating Grants</b>	<b>1,558,212</b>	<b>1,558,212</b>	<b>1,506,744</b>
<b>Total Complementary Services Revenue</b>	<b>1,558,212</b>	<b>1,558,212</b>	<b>1,506,744</b>

**Saskatchewan Rivers School Division No. 119**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	1,700,204	1,802,653	1,688,293
Other Provincial Grants	875,003	952,910	699,550
Other Grants	-	194,169	8,923
<b>Total Operating Grants</b>	<u>2,575,207</u>	<u>2,949,732</u>	<u>2,396,766</u>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	18,825	-	13,000
Other Revenue	477,601	550,914	529,488
<b>Total Fees and Other Revenue</b>	<u>496,426</u>	<u>550,914</u>	<u>542,488</u>
<b>Total External Services Revenue</b>	<u>3,071,633</u>	<u>3,500,646</u>	<u>2,939,254</u>
<b>Other Revenue</b>			
Miscellaneous Revenue	726,746	958,144	1,783,065
Sales & Rentals	21,500	26,149	13,521
Investments	260,000	218,634	259,669
Gain on Disposal of Capital Assets	-	90,754	43,165
<b>Total Other Revenue</b>	<u>1,008,246</u>	<u>1,293,681</u>	<u>2,099,420</u>
<b>TOTAL REVENUE FOR THE YEAR</b>	<u>101,533,917</u>	<u>103,307,151</u>	<u>101,534,558</u>

**Saskatchewan Rivers School Division No. 119**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
<b>Governance Expense</b>			
Board Members Expense	244,641	201,678	204,170
Professional Development- Board Members	136,100	124,661	127,690
Advisory Committees	33,250	31,000	31,000
Elections	-	12,088	-
Other Governance Expenses	314,330	262,351	259,729
<b>Total Governance Expense</b>	<b>728,321</b>	<b>631,778</b>	<b>622,589</b>
<b>Administration Expense</b>			
Salaries	2,893,126	2,883,467	2,880,983
Benefits	410,601	310,802	314,965
Supplies & Services	325,495	313,364	252,466
Non-Capital Furniture & Equipment	18,700	14,820	11,826
Building Operating Expenses	117,640	98,662	123,799
Communications	73,324	81,397	93,670
Travel	18,000	15,852	17,250
Professional Development	65,700	71,729	54,691
Amortization of Tangible Capital Assets	225,000	299,756	266,543
<b>Total Administration Expense</b>	<b>4,147,586</b>	<b>4,089,849</b>	<b>4,016,193</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	48,202,407	48,810,493	47,473,871
Instructional (Teacher Contract) Benefits	2,520,473	2,503,242	2,565,629
Program Support (Non-Teacher Contract) Salaries	11,049,499	10,895,820	10,402,097
Program Support (Non-Teacher Contract) Benefits	2,173,824	2,112,009	2,036,669
Instructional Aids	2,721,021	2,367,800	2,334,210
Supplies & Services	903,019	1,027,579	873,628
Non-Capital Furniture & Equipment	353,686	277,049	276,428
Communications	179,190	156,498	170,622
Travel	216,000	139,878	149,694
Professional Development	654,478	936,014	570,005
Student Related Expense	69,900	75,040	66,157
Amortization of Tangible Capital Assets	1,450,000	1,555,165	1,427,290
<b>Total Instruction Expense</b>	<b>70,493,497</b>	<b>70,856,587</b>	<b>68,346,300</b>

## Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	4,298,971	4,337,402	4,134,260
Benefits	844,634	824,543	780,360
Supplies & Services	6,550	3,431	501
Non-Capital Furniture & Equipment	58,000	37,132	28,798
Building Operating Expenses	6,027,939	4,727,143	4,282,512
Communications	16,500	13,490	15,290
Travel	119,000	86,818	157,016
Professional Development	16,000	11,592	13,591
Amortization of Tangible Capital Assets	2,750,000	3,023,977	2,875,160
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>14,137,594</b>	<b>13,065,528</b>	<b>12,287,488</b>
<b>Student Transportation Expense</b>			
Salaries	2,666,731	2,822,245	2,767,728
Benefits	564,074	547,705	533,259
Supplies & Services	1,018,100	762,052	956,057
Non-Capital Furniture & Equipment	331,019	307,603	337,486
Building Operating Expenses	80,096	61,960	73,059
Communications	27,640	9,051	27,111
Travel	18,000	15,895	13,848
Professional Development	10,500	6,954	7,041
Contracted Transportation	1,708,987	1,519,955	1,555,704
Amortization of Tangible Capital Assets	720,000	919,640	822,705
<b>Total Student Transportation Expense</b>	<b>7,145,147</b>	<b>6,973,060</b>	<b>7,093,998</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	62,572	45,884	51,800
<b>Total Tuition and Related Fees Expense</b>	<b>62,572</b>	<b>45,884</b>	<b>51,800</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	200,000	105,351	121,657
Cost of Sales	700,000	523,734	620,403
Non-Capital Furniture & Equipment	70,000	28,881	23,279
School Fund Expenses	1,310,000	1,383,638	1,281,984
Amortization of Tangible Capital Assets	70,000	26,467	36,914
<b>Total School Generated Funds Expense</b>	<b>2,350,000</b>	<b>2,068,071</b>	<b>2,084,237</b>

**Saskatchewan Rivers School Division No. 119**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	1,140,980	1,047,576	1,089,736
Program Support (Non-Teacher Contract) Salaries & Benefits	502,687	526,009	502,407
Instructional Aids	89,400	82,939	83,887
Non-Capital Furniture & Equipment	-	4,838	-
Professional Development (Non-Salary Costs)	50,000	28,871	25,089
Contracted Transportation & Allowances	16,000	1,106	2,417
Amortization of Tangible Capital Assets	4,000	-	-
<b>Total Complementary Services Expense</b>	<b>1,803,067</b>	<b>1,691,339</b>	<b>1,703,536</b>
<b>External Service Expense</b>			
Grant Transfers	-	227,407	-
Administration Salaries & Benefits	91,115	164,362	84,076
Instructional (Teacher Contract) Salaries & Benefits	448,815	477,556	462,329
Program Support (Non-Teacher Contract) Salaries & Benefits	1,160,706	1,382,054	1,476,837
Plant Operation & Maintenance Salaries & Benefits	139,663	137,878	137,388
Transportation Salaries & Benefits	24,396	27,920	29,902
Instructional Aids	114,716	159,560	106,885
Supplies & Services	1,299,324	1,199,910	1,299,109
Non-Capital Furniture & Equipment	30,326	82,065	18,365
Building Operating Expenses	205,855	239,302	200,010
Communications	17,587	16,197	28,632
Travel	21,739	14,826	10,199
Professional Development (Non-Salary Costs)	64,049	20,703	14,917
Contracted Transportation & Allowances	27,750	29,202	24,001
Amortization of Tangible Capital Assets	15,000	7,789	14,345
<b>Total External Services Expense</b>	<b>3,661,041</b>	<b>4,186,731</b>	<b>3,906,995</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	2,500	526	5,477
Interest on Capital Loans	14,769	3,763	19,341
<b>Total Interest and Bank Charges</b>	<b>17,269</b>	<b>4,289</b>	<b>24,818</b>
<b>Total Other Expense</b>	<b>17,269</b>	<b>4,289</b>	<b>24,818</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>104,546,094</b>	<b>103,613,116</b>	<b>100,137,954</b>



Saskatchewan Rivers School Division No. 119  
Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2016

	Land	Land Improvements	Buildings	Buildings Short-Term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2016	2015
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	2,573,177	6,574,271	118,486,784	243,086	9,800,158	1,322,629	3,971,724	5,613,893	352,378	457,414	149,395,514	146,120,395
Additions/Purchases	-	275,197	1,957,464	-	1,264,796	245,728	506,160	1,864,340	101,530	1,655,233	7,870,448	6,282,765
Disposals	-	-	-	-	(1,009,153)	(261,044)	(69,187)	(690,352)	(83,377)	-	(2,113,113)	(3,007,646)
Transfers to (from)	-	-	1,163,833	-	-	-	-	-	-	(1,163,833)	-	-
Closing Balance as of August 31	2,573,177	6,849,468	121,608,081	243,086	10,055,801	1,307,313	4,408,697	6,787,881	370,531	948,814	155,152,849	149,395,514
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	4,277,641	57,966,681	205,760	5,579,192	963,500	1,737,722	3,315,582	202,579	-	74,248,657	71,758,943
Amortization of the Period	-	253,324	2,921,611	5,742	737,619	144,025	440,459	1,255,903	74,111	-	5,832,794	5,442,957
Disposals	-	-	-	-	(926,334)	(196,917)	(69,187)	(690,352)	(83,377)	-	(1,966,167)	(2,953,243)
Closing Balance as of August 31	N/A	4,530,965	60,888,292	211,502	5,390,477	910,608	2,108,994	3,881,133	193,313	N/A	78,115,284	74,248,657
<i>Net Book Value</i>												
Opening Balance as of September 1	2,573,177	2,296,630	60,520,103	37,326	4,220,966	359,129	2,234,002	2,298,311	149,799	457,414	75,146,857	74,361,452
Closing Balance as of August 31	2,573,177	2,318,503	60,719,789	31,584	4,665,324	396,705	2,299,703	2,906,748	177,218	948,814	77,037,565	75,146,857
Change in Net Book Value	-	21,873	199,686	(5,742)	444,358	37,576	65,701	608,437	27,419	491,400	1,890,708	785,405
<i>Disposals</i>												
Historical Cost	-	-	-	-	1,009,153	261,044	69,187	690,352	83,377	-	2,113,113	3,007,646
Accumulated Amortization	-	-	-	-	926,334	196,917	69,187	690,352	83,377	-	1,966,167	2,953,243
Net Cost	-	-	-	-	82,819	64,127	-	-	-	-	146,946	54,403
Price of Sale	-	-	-	-	85,882	150,318	1,500	-	-	-	237,700	97,568
Net Gain on Disposal	-	-	-	-	3,063	86,191	1,500	-	-	-	90,754	43,165

**Saskatchewan Rivers School Division No. 119**  
**Schedule D: Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2016**

	2016	2015
<b>Non-Cash Items Included in Surplus/Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	5,832,794	5,442,957
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(90,754)	(43,165)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>5,742,040</b>	<b>5,399,792</b>

**Saskatchewan Rivers School Division No. 119**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2016**

	2016	2015
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(851,746)	273,903
Decrease in Accounts Payable and Accrued Liabilities	(676,066)	(1,560,721)
Increase in Liability for Employee Future Benefits	140,300	144,500
Increase (Decrease) in Deferred Revenue	681,369	(222,096)
(Increase) Decrease in Inventory of Supplies for Consumption	(7,658)	3,045
Decrease (Increase) in Prepaid Expenses	206,746	(6,921)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(507,055)</b>	<b>(1,368,290)</b>

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2016**

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**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 a 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) Basis of Accounting**

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

**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 a trustee, the School Division merely administers the terms and conditions embodied in the agreement, and it 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. Trust fund activities administered by the School Division are disclosed in Note 17 of the financial statements.

**d) Measurement Uncertainty and the Use of Estimates**

Canadian public sector accounting standards require 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.

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2016**

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

**d) Measurement Uncertainty and the Use of Estimates (continued)**

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

- the liability for employee future benefits of \$2,829,200 (2015 - \$2,688,900) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$22,859,757 (2015 - \$22,804,269) because final tax assessments may differ from initial estimates.
- useful lives of capital assets (Note 2(g)) and related amortization (Schedule C) of \$5,832,794 (2015 - \$5,442,957) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- prior year's tangible capital asset historical costs (Schedule C) and related amortization (Schedule C) for land, land improvements, buildings, buildings short-term, school buses, other vehicles, furniture and equipment, computer hardware and audio visual 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.

**e) 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 the contractual provisions of 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, portfolio investments, accounts payable and accrued liabilities, and long-term debt.

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of 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 revenues 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.

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2016**

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

**e) Financial Instruments (continued)**

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The School Division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

**f) 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 held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

**Accounts Receivable** includes 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.

**Portfolio Investments** consist of term deposits. The School Division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2(e).

**g) 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.

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2016**

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

**g) Non-Financial Assets (continued)**

**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 of the School Division 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 goods and services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance, Saskatchewan School Boards Association fees, Saskatchewan Workers' Compensation Board premiums and software licenses.

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2016**

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

**h) 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 a capital loan with initial maturity of more than one year and is incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

**Liability for Employee Future Benefits** represents 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.

**i) 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 the 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.

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2016**

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

**i) Employee Pension Plans (continued)**

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

**j) 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.



**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2016**

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

**j) 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.

**k) Statement of Remeasurement Gains 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 material 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 0.5% with Conexus. 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, 2016 was \$0 (August 31, 2015 - \$0).

**4. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2016	2015
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposit with Conexus, 1.4% interest rate, matures March 2017	\$ 10,000,000	\$ -
Total portfolio investments	\$ 10,000,000	\$ -

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**as at August 31, 2016**

**5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2016 Actual	2015 Actual
Governance	\$ 201,678	\$ 430,100	\$ -	\$ -	\$ 631,778	\$ 622,589
Administration	3,194,269	595,824	-	299,756	4,089,849	4,016,193
Instruction	64,321,564	4,979,858	-	1,555,165	70,856,587	68,346,300
Plant	5,161,945	4,879,606	-	3,023,977	13,065,528	12,287,488
Transportation	3,369,950	2,683,470	-	919,640	6,973,060	7,093,998
Tuition and Related Fees	-	45,884	-	-	45,884	51,800
School Generated Funds	-	2,041,604	-	26,467	2,068,071	2,084,237
Complementary Services	1,573,585	117,754	-	-	1,691,339	1,703,536
External Services	2,189,770	1,989,172	-	7,789	4,186,731	3,906,995
Other	-	-	4,289	-	4,289	24,818
<b>TOTAL</b>	<b>\$ 80,012,761</b>	<b>\$ 17,763,272</b>	<b>\$ 4,289</b>	<b>\$ 5,832,794</b>	<b>\$103,613,116</b>	<b>\$ 100,137,954</b>

**6. 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. 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 Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2015 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2016.

Details of the employee future benefits are as follows:

	2016 Aug. 31, 2016	2015 Aug. 31, 2015
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.10%	2.50%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.20%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2016	2015
Accrued Benefit Obligation - beginning of year	\$ 3,126,800	\$ 2,536,900
Current period benefit cost	241,200	187,400
Interest cost	81,500	74,700
Benefit payments	(212,600)	(116,100)
Actuarial losses	134,500	443,900
Accrued Benefit Obligation - end of year	3,371,400	3,126,800
Unamortized Net Actuarial Losses	(542,200)	(437,900)
Liability for Employee Future Benefits	\$ 2,829,200	\$ 2,688,900

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**6. EMPLOYEE FUTURE BENEFITS (continued)**

Employee Future Benefits Expense	2016	2015
Current period service cost	\$ 241,200	\$ 187,400
Amortization of net actuarial loss/(gain)	30,200	(1,500)
Benefit cost	271,400	185,900
Interest cost	81,500	74,700
Total Employee Future Benefits Expense	\$ 352,900	\$ 260,600

**7. 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:

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	723	20	743	759
Member contribution rate (percentage of salary)	10.20%	6.05%	6.05 - 10.20%	6.05 - 9.10%
Member contributions for the year	\$ 5,405,706	\$ 49,294	\$ 5,455,000	\$ 4,883,150

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**7. PENSION PLANS (continued)**

**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.

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 Public Sector Accounting Board (PSAB) standards, 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:

	<u>2016</u>	<u>2015</u>
Number of active School Division members	647	674
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	\$ 1,678,398	\$ 1,563,411
School Division contributions for the year	\$ 1,676,133	\$ 1,563,411
Actuarial (extrapolation) valuation date	<u>(Dec-31-2015)</u>	<u>Dec-31-2014</u>
Plan Assets (in thousands)	\$ 2,148,676	\$ 2,006,587
Plan Liabilities (in thousands)	\$ 1,831,743	\$ 1,672,585
Plan Surplus (in thousands)	\$ 316,933	\$ 334,002

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
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**8. ACCOUNTS RECEIVABLE**

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

	2016			2015		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 4,937,355	\$ -	\$ 4,937,355	\$ 4,923,511	\$ -	\$ 4,923,511
Provincial Grants Receivable	800,000	-	800,000	-	-	-
Other Receivables	1,096,512	-	1,096,512	1,058,610	-	1,058,610
<b>Total Accounts Receivable</b>	<b>\$ 6,833,867</b>	<b>\$ -</b>	<b>\$ 6,833,867</b>	<b>\$ 5,982,121</b>	<b>\$ -</b>	<b>\$ 5,982,121</b>

**9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2016	2015
Accrued Salaries and Benefits	\$ 355,343	\$ 278,023
Supplier Payments	1,700,888	1,298,557
Other - Debenture Principal & Interest, GST Payable	26,676	19,713
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 2,082,907</b>	<b>\$ 1,596,293</b>

**10. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2016	2015
Capital Loan: Bank of Montreal 4.54% fixed rate loan, interest payable monthly, principal payable in annual instalments of \$325,300, Repaid in December 2015	\$ -	\$ 325,300
<b>Total Long-Term Debt</b>	<b>\$ -</b>	<b>\$ 325,300</b>

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

	Capital Loan	2016	2015
Principal	\$ 325,300	\$ 325,300	\$ 325,300
Interest	3,763	3,763	19,341
<b>Total</b>	<b>\$ 329,063</b>	<b>\$ 329,063</b>	<b>\$ 344,641</b>

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
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**11. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2015	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2016
<b>Capital projects:</b>				
Federal Capital Tuition	\$ 168,865	\$ 99,622	\$ -	\$ 268,487
Friday Night Lights	37,719	-	-	37,719
Proceeds from Sale of School Buildings	342,711	-	-	342,711
<b>Total capital projects deferred revenue</b>	<b>549,295</b>	<b>99,622</b>	<b>-</b>	<b>648,917</b>
<b>Other deferred revenue:</b>				
Saskatchewan Leadership Conference	168,325	-	168,325	-
Tax Liability	417,465	1,162,748	417,465	1,162,748
Other Grant - Frank Larocque, Global Partners	26,660	31,449	26,660	31,449
<b>Total other deferred revenue</b>	<b>612,450</b>	<b>1,194,197</b>	<b>612,450</b>	<b>1,194,197</b>
<b>Total Deferred Revenue</b>	<b>\$ 1,161,745</b>	<b>\$ 1,293,819</b>	<b>\$ 612,450</b>	<b>\$ 1,843,114</b>

**12. 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 revenues and expenses of the Complementary Services programs operated by the School Division in 2016 and 2015:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Program	2016	2015
<b>Revenues:</b>			
Operating Grants	\$ 1,558,212	\$ 1,558,212	\$ 1,506,744
<b>Total Revenue</b>	<b>1,558,212</b>	<b>1,558,212</b>	<b>1,506,744</b>
<b>Expenses:</b>			
Salaries & Benefits	1,573,585	1,573,585	1,592,143
Instructional Aids	82,939	82,939	83,887
Non-Capital Furniture & Equipment	4,838	4,838	-
Professional Development (Non-Salary Costs)	28,871	28,871	25,089
Contracted Transportation & Allowances	1,106	1,106	2,417
<b>Total Expenses</b>	<b>1,691,339</b>	<b>1,691,339</b>	<b>1,703,536</b>
<b>Deficiency of Revenue over Expenses</b>	<b>\$ (133,127)</b>	<b>\$ (133,127)</b>	<b>\$ (196,792)</b>

The purpose and nature of each Complementary Services program is as follows:

**Pre-K**

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

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**13. 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 revenues and expenses of the External Services programs operated by the School Division in 2016 and 2015:

Summary of External Services Revenues and Expenses, by Program	Kids First	Eagle's Nest	First Nation-Metis Achievement	Other Programs	2016	2015
<b>Revenues:</b>						
Operating Grants	\$ 1,182,436	\$ 366,600	\$ 524,771	\$ 875,925	\$ 2,949,732	\$ 2,396,766
Fees and Other Revenue	2,132	-	-	548,782	550,914	542,488
<b>Total Revenue</b>	<b>1,184,568</b>	<b>366,600</b>	<b>524,771</b>	<b>1,424,707</b>	<b>3,500,646</b>	<b>2,939,254</b>
<b>Expenses:</b>						
Grant Transfers	-	-	-	227,407	227,407	-
Salaries & Benefits	375,478	505,408	537,557	771,327	2,189,770	2,190,532
Instructional Aids	34,901	28,465	3,913	92,281	159,560	106,885
Supplies & Services	507,723	23,681	206	668,300	1,199,910	1,299,109
Non-Capital Furniture & Equipment	5,713	1,048	2,235	73,069	82,065	18,365
Building Operating Expenses	435	43,944	-	194,923	239,302	200,010
Communications	6,786	1,930	3,096	4,385	16,197	28,632
Travel	3,500	-	8,438	2,888	14,826	10,199
Professional Development (Non-Salary Costs)	11,360	5,560	3,783	-	20,703	14,917
Contracted Transportation & Allowances	23,308	5,546	-	348	29,202	24,001
Amortization of Tangible Capital Assets	-	-	-	7,789	7,789	14,345
<b>Total Expenses</b>	<b>969,204</b>	<b>615,582</b>	<b>559,228</b>	<b>2,042,717</b>	<b>4,186,731</b>	<b>3,906,995</b>
(Deficiency) Excess of Revenue over Expenses	\$ 215,364	\$ (248,982)	\$ (34,457)	\$ (618,010)	\$ (686,085)	\$ (967,741)

The purpose and nature of each External Services program is as follows:

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.

Other programs include after school programs, cafeteria, community mobilization, invitational shared services initiative, regional intersectoral committee, summer literacy camp, summer language immersion program and swimming pool.

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



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**14. ACCUMULATED SURPLUS (continued)**

Details of accumulated surplus are as follows:

	August 31, 2015	Additions during the year	Reductions during the year	August 31, 2016
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 75,146,857	\$ 1,890,708	\$ -	\$ 77,037,565
Less: Debt owing on Tangible Capital Assets	325,300	-	325,300	-
	<u>74,821,557</u>	<u>1,890,708</u>	<u>(325,300)</u>	<u>77,037,565</u>
 PMR Maintenance Project Allocations (1)	 309,765	 1,724,139	 2,128,500	 (94,596)
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Equipment Renewal	393,454	-	393,454	-
Office Facility	253,478	-	-	253,478
Relocatable classrooms	1,038,251	236,749	574,046	700,954
Replacement of Track Equipment	135,928	-	-	135,928
Technology	768,650	250,000	385,086	633,564
Telephone and Paging Renewal	-	350,000	81,869	268,131
Track Resurfacing	221,157	1,228,843	2,778	1,447,222
Transportation	275,000	104,160	259,330	119,830
	<u>3,085,918</u>	<u>2,169,752</u>	<u>1,696,563</u>	<u>3,559,107</u>
<b>Other reserves:</b>				
Consultant Professional Development	32,099	-	17,868	14,231
Developmental Education	8,972	-	8,972	-
Future Contract	1,095,523	-	1,095,523	-
Future Expenditures	65,807	74,000	77,895	61,912
School Budget Carryovers	529,940	-	437,376	92,564
School Generated Funds Carryovers	1,782,384	-	368,313	1,414,071
	<u>3,514,725</u>	<u>74,000</u>	<u>2,005,947</u>	<u>1,582,778</u>
<b>Other projects:</b>				
Eagle's Nest Project	284,696	366,600	615,582	35,714
First Nation-Metis Achievement Project	209,592	524,771	559,230	175,133
Invitational Shared Services Initiative	297,007	527,407	649,962	174,452
Kids First Project	(172,603)	1,184,568	969,203	42,762
Other Projects	101,967	78,600	114,602	65,965
Regional Intersectoral Committee Program	41,616	75,750	99,691	17,675
	<u>762,275</u>	<u>2,757,696</u>	<u>3,008,270</u>	<u>511,701</u>
<b>Unrestricted Surplus</b>	<u>18,175,793</u>	<u>-</u>	<u>408,280</u>	<u>17,767,513</u>
<b>Total Accumulated Surplus</b>	<b>\$ 100,670,033</b>	<b>\$ 8,616,295</b>	<b>\$ 8,922,260</b>	<b>\$ 100,364,068</b>

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
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**14. ACCUMULATED SURPLUS (continued)**

- (1) **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.

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

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

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

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

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

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

Technology reserve represents funds available for purchases of technology.

Telephone and paging renewal reserve represents funds available for the purchase of telephone and paging equipment.

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

Transportation reserve represents funds available for purchase of buses.

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

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

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

Future expenditures reserve represents funds available for future expenditures.

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
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**14. ACCUMULATED SURPLUS (continued)**

**Internally restricted surplus – capital projects and other reserves (continued)**

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

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

**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 represent 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.

**15. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board of Education on April 27, 2015 and the Minister of Education on August 20, 2015.

**16. 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.

**SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119**  
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**16. RELATED PARTIES (continued)**

**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.

	2016	2015
<b>Revenues:</b>		
Community Initiatives Fund	\$ 58,600	\$ 65,284
Ministry of Education	72,857,539	71,140,467
Ministry of Health	874,310	639,266
Prince Albert Roman Catholic Separate School Division No. 6	190,931	172,254
Saskatchewan Government Insurance	299,611	207,365
Other	81,538	32,296
	<b>\$ 74,362,529</b>	<b>\$ 72,256,932</b>
<b>Expenses:</b>		
Good Spirit School Division - public section trust	\$ 78,348	\$ 19,083
Living Sky School Division No. 202	1,100	-
Prince Albert Parkland Health Region	23,587	50,064
Saskatchewan Government Insurance	133,655	137,739
Saskatchewan Power Corporation	1,293,607	1,196,109
Saskatchewan Telecommunications Holding Corporation	267,663	218,340
Saskatchewan Workers' Compensation Board	408,828	321,825
SaskEnergy Incorporated	859,922	860,792
Other	74,362	104,570
	<b>\$ 3,141,072</b>	<b>\$ 2,908,522</b>
<b>Accounts Receivable:</b>		
Ministry of Education - Provincial Grants	\$ 800,000	\$ -
Ministry of Education - Other	-	59,359
Other	160,522	25,243
	<b>\$ 960,522</b>	<b>\$ 84,602</b>
<b>Prepaid Expenses:</b>		
Good Spirit School Division - public section trust	\$ -	\$ 20,743
Saskatchewan Workers' Compensation Board	135,273	107,034
	<b>\$ 135,273</b>	<b>\$ 127,777</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
Saskatchewan Power Corporation	\$ 57,268	\$ -
Saskatchewan Telecommunications Holding Corporation	50,961	-
SaskEnergy Incorporated	8,020	-
	<b>\$ 116,249</b>	<b>\$ -</b>
<b>Deferred Revenue:</b>		
Other	\$ -	\$ 91,184
	<b>\$ -</b>	<b>\$ 91,184</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.

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**16. RELATED PARTIES (continued)**

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 operating grant revenue from the Ministry of Education includes funding allocated to principal and interest payments on some school board loans.

**17. 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, 2015	Total December 31, 2014
Cash	\$ 204,898	\$ 44,998	\$ 249,896	\$ 220,187
Short-term investments	-	-	-	8,900
<b>Total Assets</b>	<b>\$ 204,898</b>	<b>\$ 44,998</b>	<b>\$ 249,896</b>	<b>\$ 229,087</b>
Revenues				
Contributions and donations	\$ 121,390	\$ 22,875	\$ 144,265	\$ 170,604
Interest on investments	2,032	525	2,557	2,109
	<b>123,422</b>	<b>23,400</b>	<b>146,822</b>	<b>172,713</b>
Expenses				
In-kind & school expenditures	102,297	-	102,297	53,514
Scholarships paid	-	23,716	23,716	24,615
	<b>102,297</b>	<b>23,716</b>	<b>126,013</b>	<b>78,129</b>
Excess (Deficiency) of Revenue over Expenses	21,125	(316)	20,809	94,584
Trust Fund Balance, Beginning of Year	183,773	45,314	229,087	134,503
<b>Trust Fund Balance, End of Year</b>	<b>\$ 204,898</b>	<b>\$ 44,998</b>	<b>\$ 249,896</b>	<b>\$ 229,087</b>

**18. 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 determinable.

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**19. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

- construction contract for the Arthur Pechey Public School Relocatable classroom project in the amount of \$76,007;
- construction contract for the Birch Hills Public School Roof project in the amount of \$61,994;
- construction contract for the Queen Mary Public School Boiler project in the amount of \$77,707;
- construction contract for the Queen Mary Public School Roof project in the amount of \$48,653;
- construction contract for the Ecole Vickers Public School Roof project in the amount of \$112,462;
- student transportation services contract, variable monthly cost based on routes, with Parkland Bus Contractors Association for the period July 1, 2015 to June 30, 2020, with a School Division option to extend the contract to June 30, 2022; and
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2019.

**20. 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 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 impairment in collectability.

The aging of grants and other accounts receivable at August 31, 2016 was:

August 31, 2016						
	Total	Current	0-30 days	30-60 days	60-90 days	over 90 days
Grant Receivables	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -
Other Receivables	762,336	69,100	316,422	5,870	4,335	366,609
Gross Receivables	1,562,336	869,100	316,422	5,870	4,335	366,609
Allowance for Doubtful Accounts	-	-	-	-	-	-
Net Receivables	\$ 1,562,336	\$ 869,100	\$ 316,422	\$ 5,870	\$ 4,335	\$ 366,609

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**20. RISK MANAGEMENT (continued)**

**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, 2016			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,082,907	\$ -	\$ -	\$ -
Total	\$ 2,082,907	\$ -	\$ -	\$ -

**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 portfolio investments. 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 0.5%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2016.

The School Division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit

**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 purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the School Division believes that it is not subject to significant foreign exchange risk from its financial instruments.