



Saskatchewan Rivers School Division No. 119

2016-17 Annual Report

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School Division Contact Information

Saskatchewan Rivers School Division No. 119



Excellence for Every Learner

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Letter of Transmittal

Honourable Bronwyn Eyre
Minister of Education

Dear Minister Eyre:

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 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

Respectfully submitted,

A handwritten signature in cursive script that reads "Barry Hollick". The ink is dark and the signature is written on a light-colored background.

Barry Hollick, Board Chair



Introduction

This annual report provides an overview of Saskatchewan Rivers Public School Division's activities and accomplishments for the 2016-17 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.

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 over 9,000 students are located on Treaty 6 Territory and the Traditional homeland of the Métis people. We have schools 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.

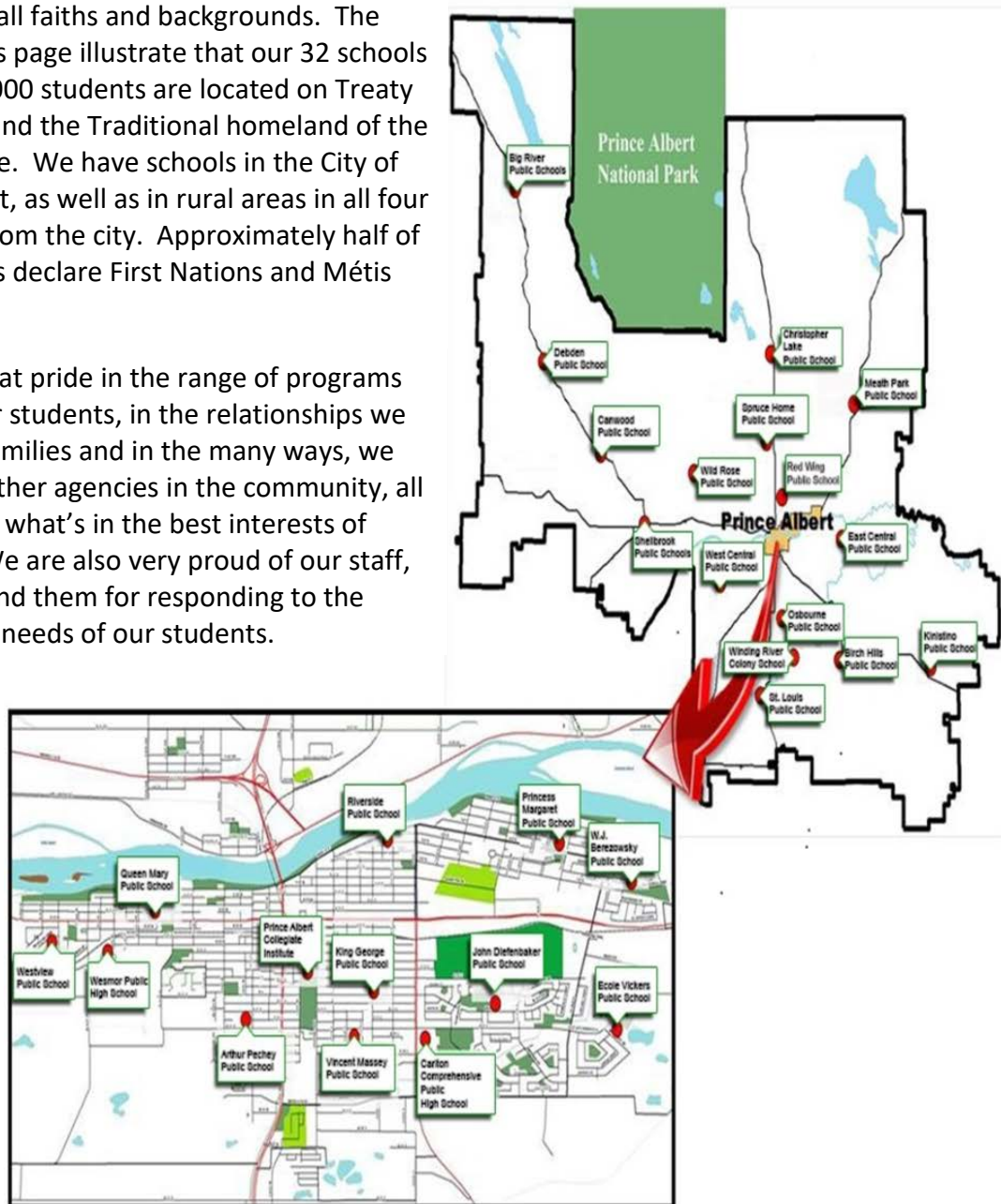


Figure 1: Location of Saskatchewan Rivers Public School Division/Schools

Division Philosophical Foundation

Our Mission:

Saskatchewan Rivers Public School Division strives for excellence in education and seeks to maximize each child's unique learning ability.

Our Vision:

Pursuit of excellence, respect for diversity and achievement for all.

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 Board's core beliefs and priorities, please see the full document available at https://www.srsd119.ca/wp-content/uploads/2014/09/BED_RL_Mission_Vision_Values_2017_11_09.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

The Inclusive Learning Team provides a variety of supports to schools, students, and staff through inter-professional collaborative teams. Teams include SRPSD personnel as well as individuals from outside agencies such as consultants, psychologists, speech language pathologists, occupational therapists, a physical therapist, an audiologist, educational support teachers, social workers, and outreach workers.

Alternate Programs

Educators in our alternate programs provide needs-based supports 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.

Newcomers and English as an Additional Language

In recent years, the schools in 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, an English as a Language (EAL) coach, and elementary EAL teachers. In addition, 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

SRPSD offers French Immersion programming to students from Kindergarten to Grade 12 in Prince Albert and area. École Vickers Public School and Debden Public School both offer French Immersion from Kindergarten to Grade 8. The 2106-17 school year was the first year of a three-year program expansion plan for French Immersion in the City of Prince Albert. Arthur Pechey Public school began offering French Immersion education to students from Kindergarten to Grade 4. In 2017-18, French Immersion will be offered in Grades 5, 6 and 7 at Arthur Pechey and in 2018-19 both Arthur Pechey Public School and École Vickers Public School will offer French Immersion to students in Kindergarten to Grade 8 residing in their respective catchment areas in Prince Albert. Carlton Comprehensive High School completes our French Immersion programming for students in Grades 9 to 12.

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 SRPSD is organized into five urban at large seats and five rural subdivision seats. The current Board of Education was elected on October 26, 2016 and is serving a four-year term. The Board of Education members as of August 31, 2017 are:

Elected to represent the City of Prince Albert at large:

Grant Gustafson, Barry Hollick (Board Chair), Arne Lindberg, George McHenry (deceased - June 12, 2017) and Michelle Vickers

Elected/acclaimed to represent rural wards:

Ward 1 – Bill Yeaman

Ward 2 – Darlene Rowden

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

Ward 4 – John McIvor

Ward 5 – Bill Gerow



Front Row: Jamie Smith-Windsor (Vice Chair), Robert Bratvold (Director), Barry Hollick (Board Chair)

Back Row: George McHenry (deceased), John McIvor, Darlene Rowden, Grant Gustafson, Bill Gerow, Michelle Vickers, Bill Yeaman, Arne Lindberg

School Community Councils

Saskatchewan Rivers Public School Division has an active School Community Council (SCC) in each of its 32 schools. Establishment of SCCs within SRPSD follows ministry guidelines on the formation of SCCs and the election of its representing members. Furthermore, SRPSD promotes the inclusion of high school students to have representation on their local SCCs.

Our Board designates \$1,000 funding to all our SCCs each year after they have provided evidence of their yearly formation, typically after their annual general meeting and elections.

The Education Regulations, 2015 require school divisions to undertake orientation, training, development and networking. The Board hosted its *Annual SRPSD Board of Trustees/SCC Seminar* and it was well attended by our community members. The topic was “Perrin’s Report”.

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.

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. Therefore, the advice the SCCs give to the school staff relates to the school’s programs, which in turn enables 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 were 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, organizations ranging from large provincially directed bodies such as Ministries of Health, Social Services, Justice to local community based organizations (CBO), connect in some way to SRPSD. Prince Albert has strong intersectoral structures to involve the community in education.

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 holiday achievement gap that can surface for vulnerable students. A host of community partners helped support raising funds for the project.

The community partnered 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.

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.

2016-17 was the third 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.

Reading, Writing, Math at Grade Level and Unified Student Information System Business Case

OUTCOME:

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

PRIORITY:

Develop a business case to explore the feasibility of a provincial Unified Student Information System.

School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority

Reading Goal 2017-18

By June 2017 100% of SRPSD students will be achieving:

- mastery or proficiency standards or
- 50% catch up growth or
- an individualized goal

in **reading literacy**.

Writing Goal 2017-18

By June 2017 100% of the SRPSD students will be achieving:

- mastery or proficiency standards or
- 50% catch up growth or
- an individualized goal

in **writing literacy**.

Mathematics Goal 2017-18

By June 2017 100% of the SRPSD students will be achieving:

- mastery or proficiency standards or
- 50% catch up growth or
- an individualized goal

in **mathematics literacy**.

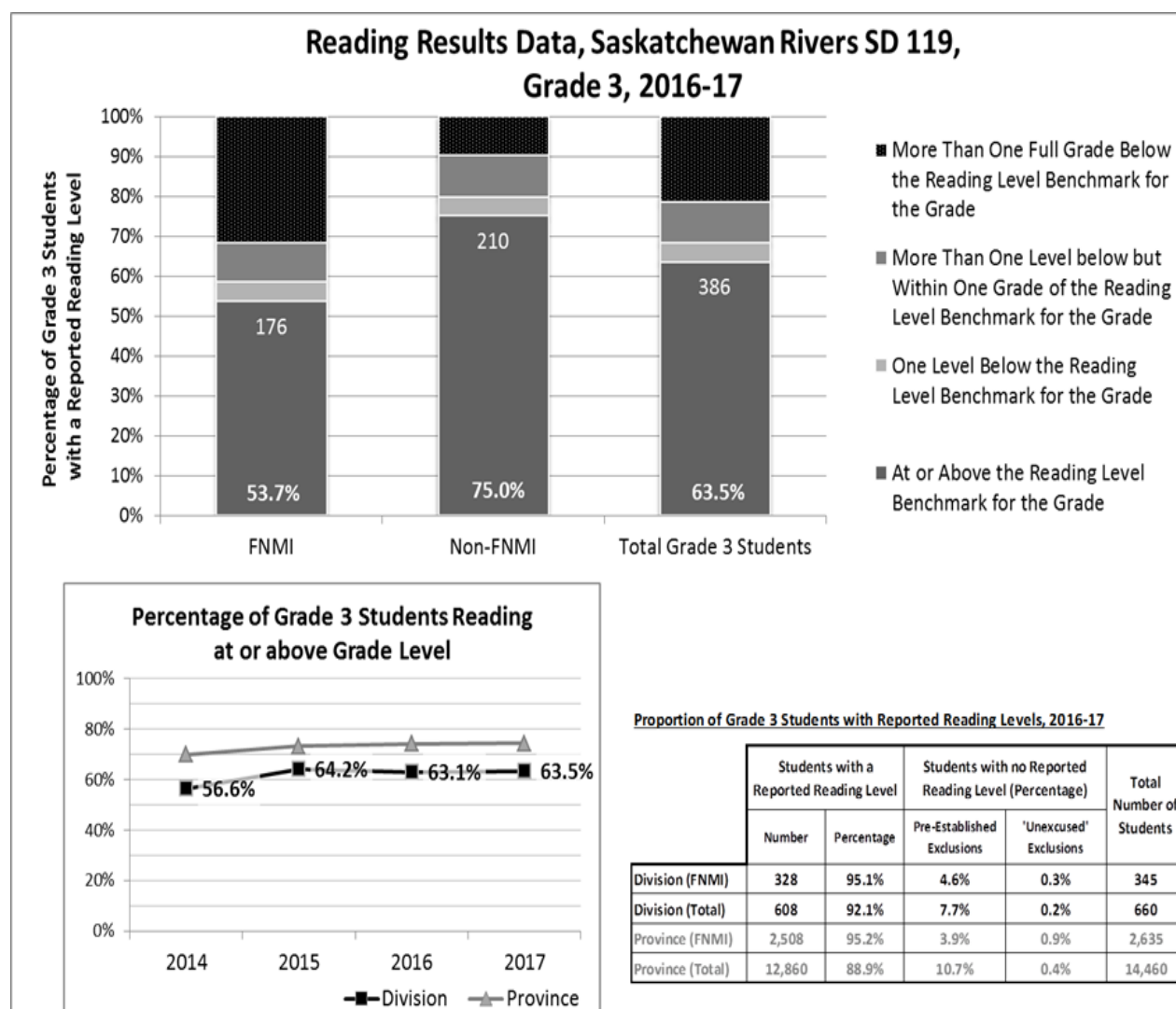
School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Unified Student Information System Business Case priority

The Dreamcatcher Coaching Program (DCP) within Saskatchewan Rivers School Division is a fundamental component of the division wide plan for improvement in our Reading, Writing and Math goals. The DCP provides each school embedded coaching support. The embedded coaches assist teachers with goal setting, strategy implementation, resources, co-teaching and many other day-to-day and location specific practices. 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 and plans for community engagement through weekly Professional Learning Community (PLC) meetings and monthly check-ins with either the consultant directly responsible or the senior administration to provide the accountability and momentum for the student success.

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

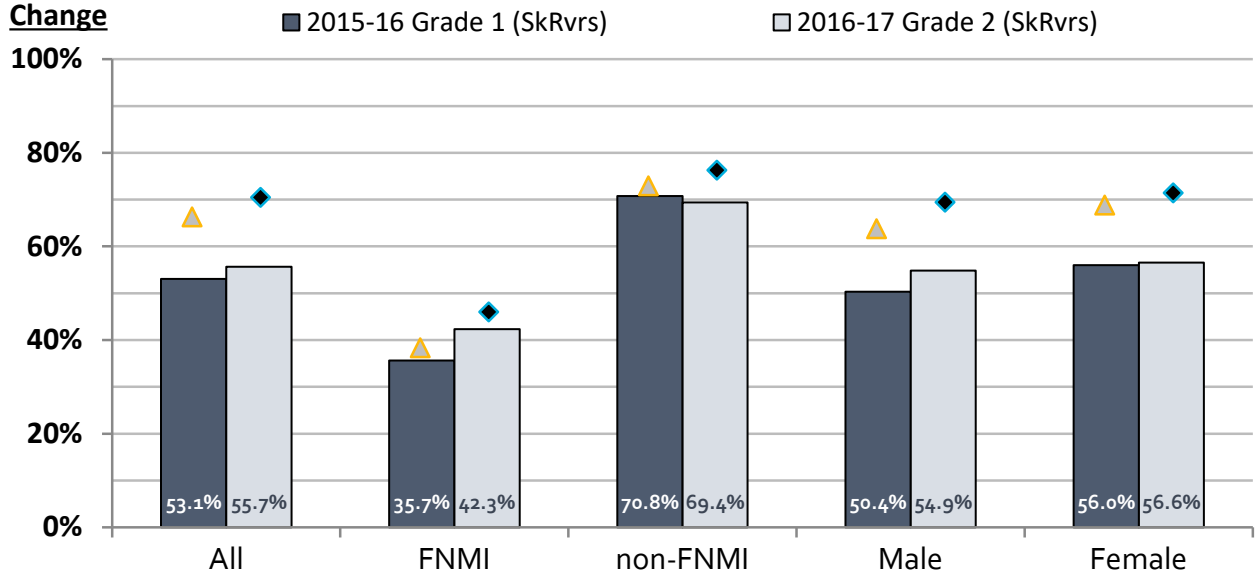
The following bar graph and table chart display the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level grouping. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



Change in Reading At or Above Grade Level, 2015-16 to 2016-17, by Self-ID Status and by Gender

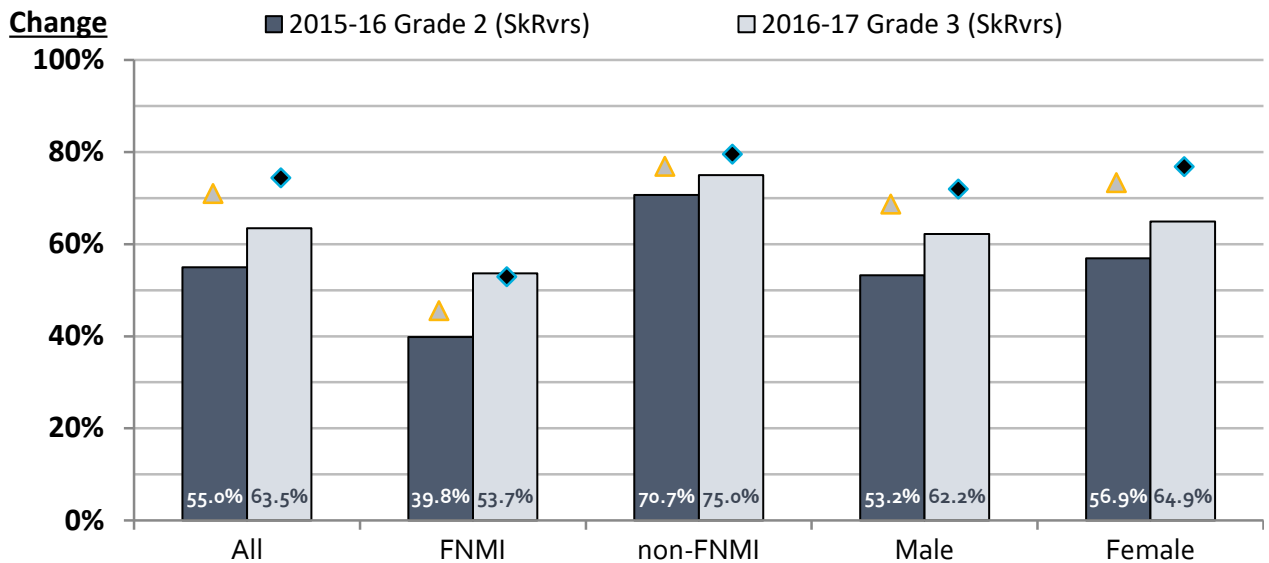
Grade 1 to Grade 2

Change



Grade 2 to Grade 3

Change



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, 2017

Analysis of results

At first glance, the results as indicated by the bar graphs above seem to indicate the Grade 3 Reading Results for 2016-17 remained consistent with previous year's results. 63.5% of the SRPSD Grade 3 students overall were reading at or above grade level, and the results for the FNMI subpopulation of students indicated 53.7% were reading at or above grade level.

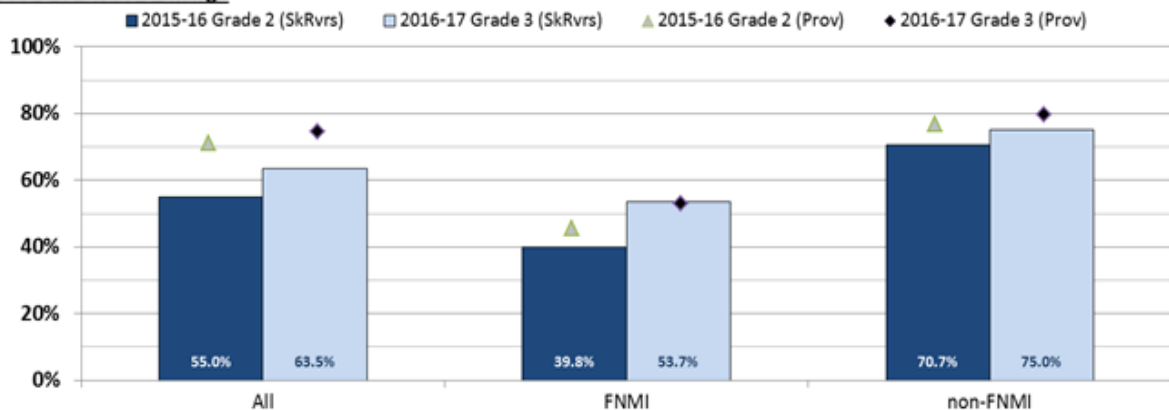
However, the amount of growth year to year within the school division for grade 3 reading is a sign of success. The table below indicates the percentage of students at or above grade level as the students proceed from Grade 2 to Grade 3. The table identifies both the results within Saskatchewan Rivers SD and the province.

	Saskatchewan Rivers SD 119		Province	
	2015-16 Grade 2 (SkRvrs)	2016-17 Grade 3 (SkRvrs)	2015-16 Grade 2 (Prov)	2016-17 Grade 3 (Prov)
All	55.0%	63.5%	71.0%	74.4%
FNMI	39.8%	53.7%	45.6%	53.0%
non-FNMI	70.7%	75.0%	76.9%	79.6%

The Grade 2 to Grade 3, Reading rates for SRPSD students overall improved by 8.5 percentage points (55.0% to 63.5%), compared to an increase provincially of only 3.4 percentage points (71.0% to 74.4%).

For FNMI students the growth in reading rates from Grade 2 to Grade 3 was even more substantial (39.8% to 53.7% for a percentage point increase of 13.9 compared to only a 7.4 percentage point increase provincially.

Grade 2 to Grade 3 Change



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

<p>School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<ul style="list-style-type: none"> • 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 School Division and Saskatoon Tribal Council in building new partnerships between First Nations and the Saskatchewan Rivers Board of Education. • Provide a voice for FNM students in their education. • Expansion of the FTV program to other SRPSD schools.
<p>School division actions taken during the 2016-17 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</p>	<ul style="list-style-type: none"> • Early Literacy Initiative • Projects in Reading, Writing and Numeracy • FNM Student Achievement plan • Mentor Program • Following Their Voices • School-based, job-embedded coaches with Sticky Teams • Smooth transitions initiatives • Employment targeted training • Minimize the effects of student transiency • Staff growth and supervision <p>As a strong contributor and supporter of the Following Their Voices initiative, Wesmor Public High School has been integral in the Following Their Voices initiative. Throughout the program implementation, the principal, staff and students have indicated some positive results. In addition to the division support of Wesmor in the implementation of the FTV 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. Our mentorship program also is supported provincially by the Ministry of Education through the First Nation and Metis Education Fund (FNMEAF) and the Invitational Shared Services Initiative (ISSI). Our leadership</p>

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 and 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 results have 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 within three years of starting in Grade 10. This has sparked provincial interest and invitations to present 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 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

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

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, 2016-17

Subject	All Students		Non-FNMI		FNMI	
	Province	SK Rivers	Province	SK Rivers	Province	SK Rivers
English Language Arts A 10 (Eng & Fr equiv)	73.3	75.8	76.4	79.4	61.0	72.0
English Language Arts B 10 (Eng & Fr equiv)	73.0	74.6	76.0	78.6	61.0	70.8
Science 10 (Eng & Fr equiv)	72.3	73.1	75.6	78.6	59.5	67.5
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	77.6	76.2	82.2	61.5	73.5
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	76.6	74.9	79.9	61.9	71.7
English Language Arts 20 (Eng & Fr equiv)	74.7	75.7	76.7	78.0	64.9	72.2
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	73.5	70.2	74.6	61.4	72.6
Math: Foundations 20 (Eng & Fr equiv)	73.8	79.5	75.6	82.4	63.7	73.9

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, 2017

Analysis of results

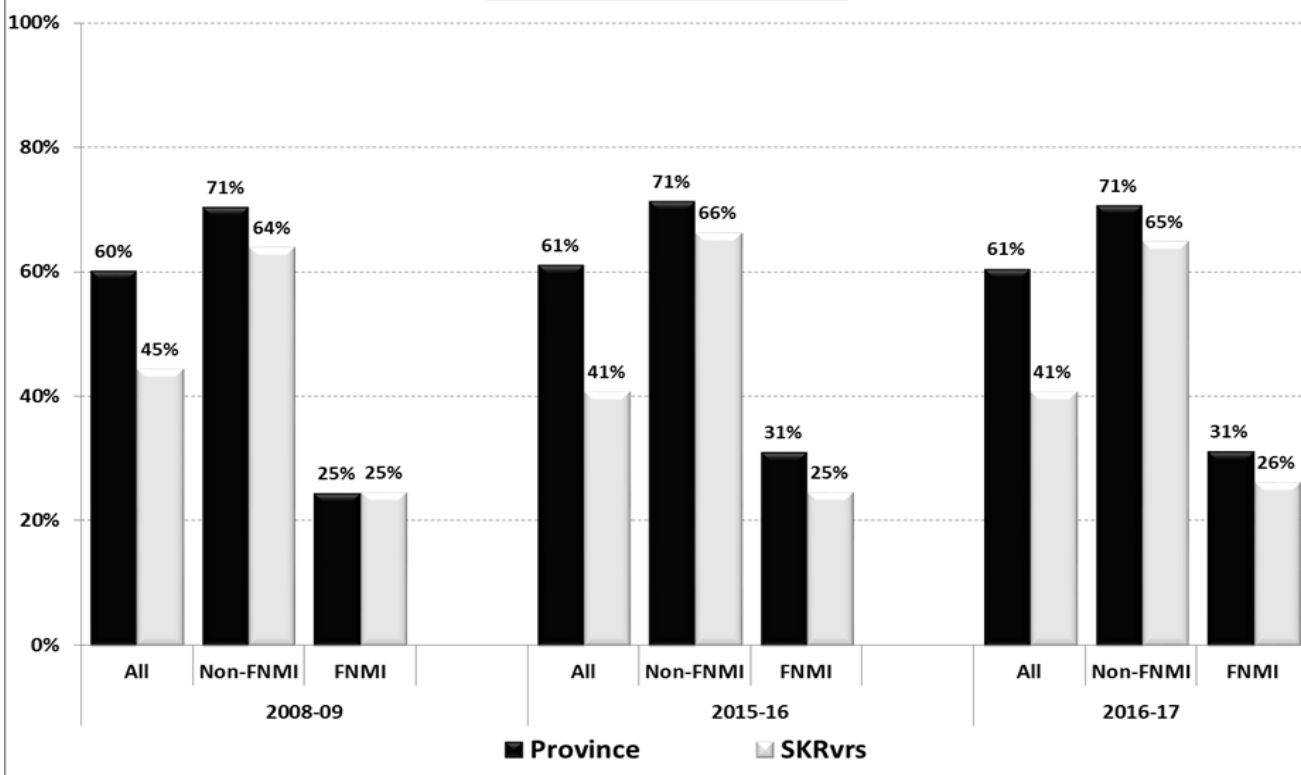
Saskatchewan Rivers School Division is proud of the work that has been done to move all Kindergarten to Grade 12 classrooms to an authentic Outcomes Based Assessment method. Students from K to Grade 9 never see a percentage mark. Students in grades 10-12 only see percentages at the end of the blocks or semesters. The emphasis on mastery learning and on formative feedback are reasons for the slightly higher than the provincial averages in the subjects above, both overall and by subpopulation. Allowing students to learn from their mistakes and from the feedback provided resulted in the marks indicated. The gap in achievement between FNMI and Non FNMI students in SRPSD continues to be a concern. However, the gap is significantly smaller in Saskatchewan Rivers School Division than provincially.

Credit Attainment

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.

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 - Percentage Attaining 8 or More Credits, Grades 10-12, Province and Saskatchewan Rivers SD 119



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, 2017

Analysis of results

The data indicates no significant change occurred in the credit attainment achievement in 2016-17 on almost all measures – provincially or within the division, for any of the populations (overall, FNMI, non-FNMI). The lack of change from last year and from the baseline year of 2008-09 is a major concern. Provincially, just over 60% of all Grades 10-12 students are achieving 8 or more credits per year. The results for FNMI students are significantly lower as only about 30% of that subpopulation are successfully achieving 8 or more credits per year. These credit attainment results if extrapolated over the next 3 years might indicate that we can expect the on-time graduation rates to remain plateaued relatively consistently with previous years. The results within SRPSD indicate that we are 6% lower than the provincial average for non-FNMI students and we are 5% behind the provincial average for our FNMI students.

Graduation Rates

Outcome:

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

Priority:

Identify and implement high impact strategies for supporting student engagement, retention, and graduation.

School Division goals aligned with the Graduation Rates outcome and priority

By June 2017, 75% of SRPSD's 2014-2015 cohort of students will have graduated within 3 years. Students are assigned to a Grade 10 cohort (group) in the year that they are registered in grade 10 and achieve at least two marks (pass or fail).

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Graduation Rates outcome

The actions taken during the 2016-17 school year to improve graduation rates were the following:

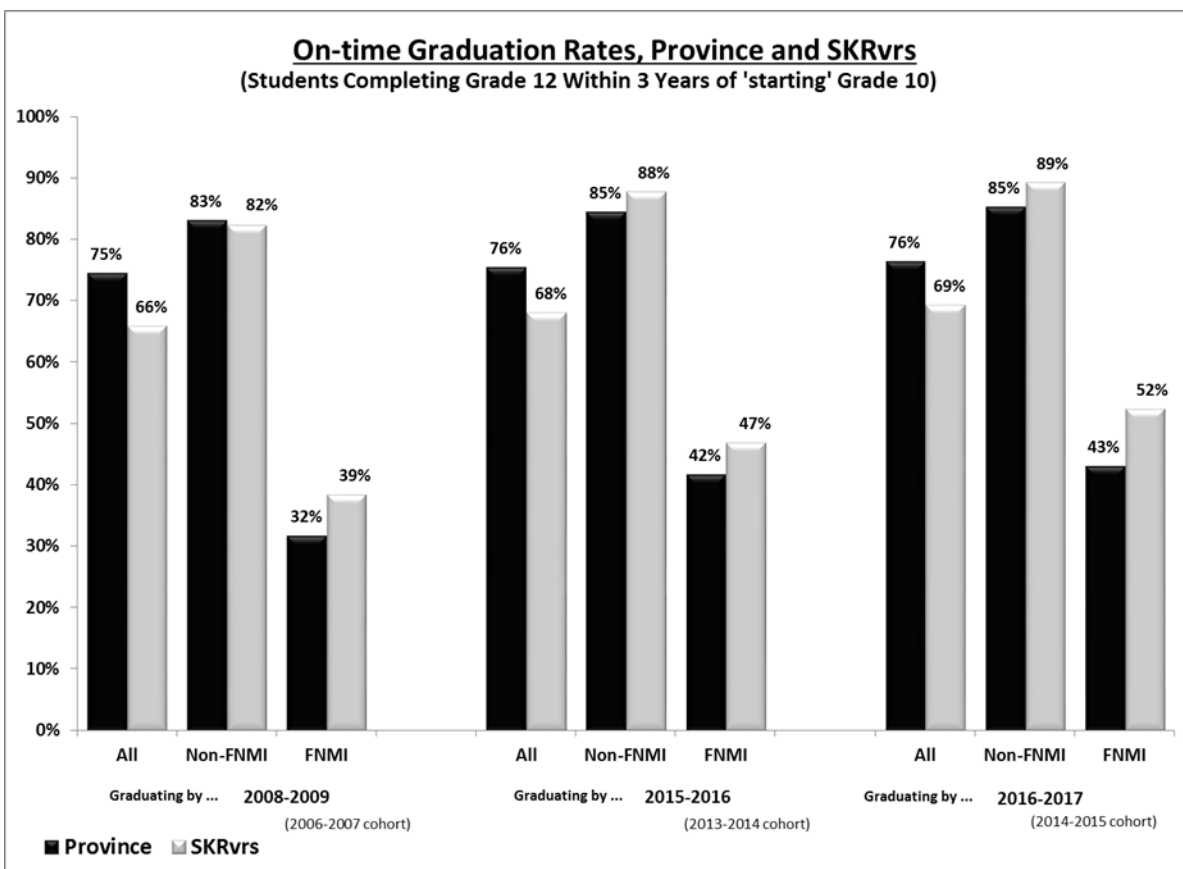
- developed consistent student tracking processes and tools
- ensured students are on a path to graduation with an informed post-graduation plan
- developed credit discovery mechanisms and philosophies in all high schools
- provided mentor support for students requiring assistance with both academic and non-academic barriers
- provided students in schools without access to all courses they needed either for graduation or for post-graduation plans to take distance learning courses without a personal charge for the course
- addressed the issues of mental health in our division by providing access to professional development in this area
- addressed student engagement issues by strategically responding to the *Our School* data in each high school
- provided a voice for all high school students at the governance level in the division through the SRSC – Saskatchewan Rivers Students for Change that included two student School Board Trustees.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time

This last year our graduation rates (on time – within 3 years) showed a noticeable increase in all three areas. The most notable improvement was in the FNMI grad rates as they rose an astounding 5 percentage points from the previous year. Overall, our grad rate was at 69% in 2016/17, which is still 16% below the 2020 goal.

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.



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, 2017

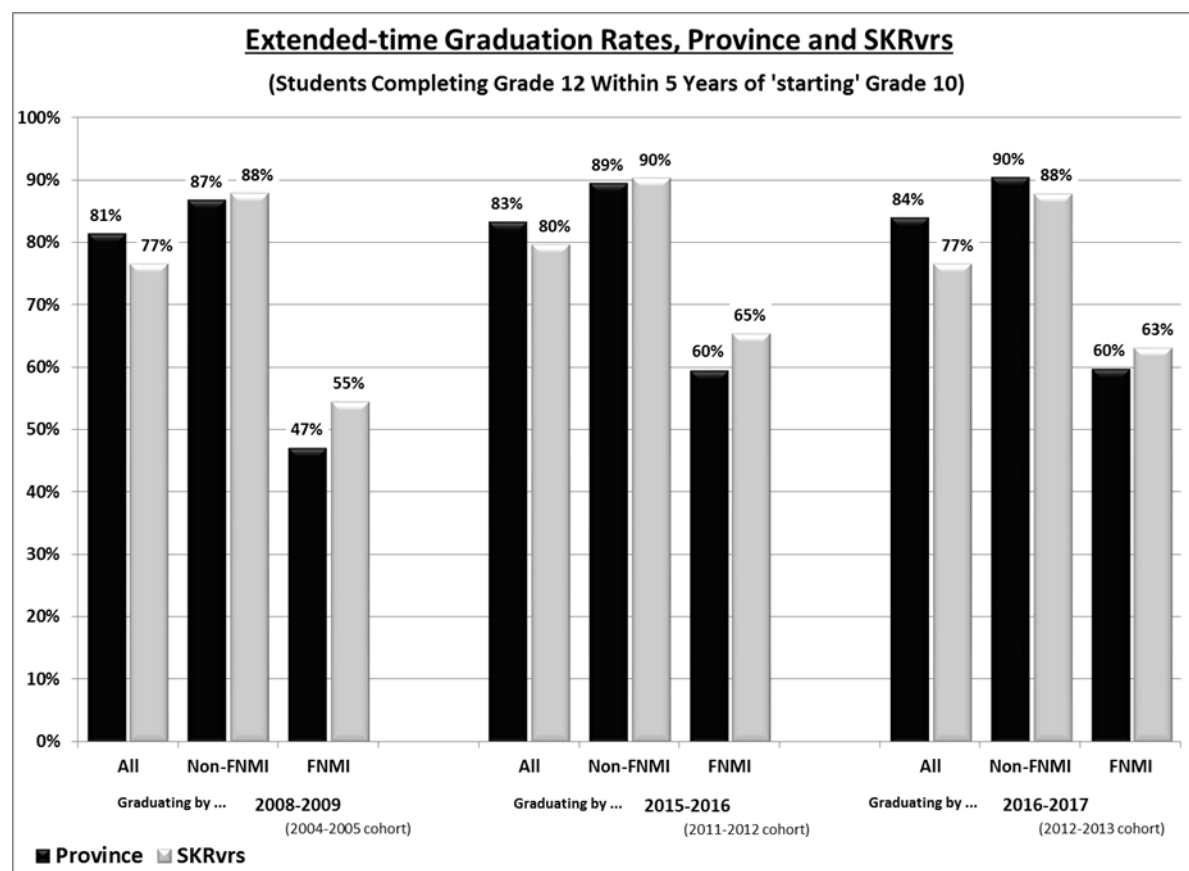
Analysis of results

The 2016-17 Graduation Rate data showed improvement for each category of student (all students, non-FNMI, and FNMI). The five percentage point increase from 2015-16 for the FNMI students was particularly noteworthy as it translates to 10-15 more FNMI students graduating on time yearly. Once again, both the SRPSD FNMI and Non-FNMI demographic groups outperformed the provincial results from across the province.

Grade 12 Graduation Rate: Extended-Time

The 2016-17 extended-time results indicated we had slipped slightly in this indicator from 2015-16 at first glance. However, it is important to understand that this indicator is connected to the cohort group that would have graduated on-time in 2014-15. The on-time graduation rate for all our students in 2014-15 was 62.8. Since that time a whopping 14.2% more students have graduated.

The following displays the percentage of students (all students, non-FNMI and FNMI) in the division who graduated within **five years** of entering Grade 10, which includes those who graduated on time, along with provincial results in each of these categories.



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on time). 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, 2017

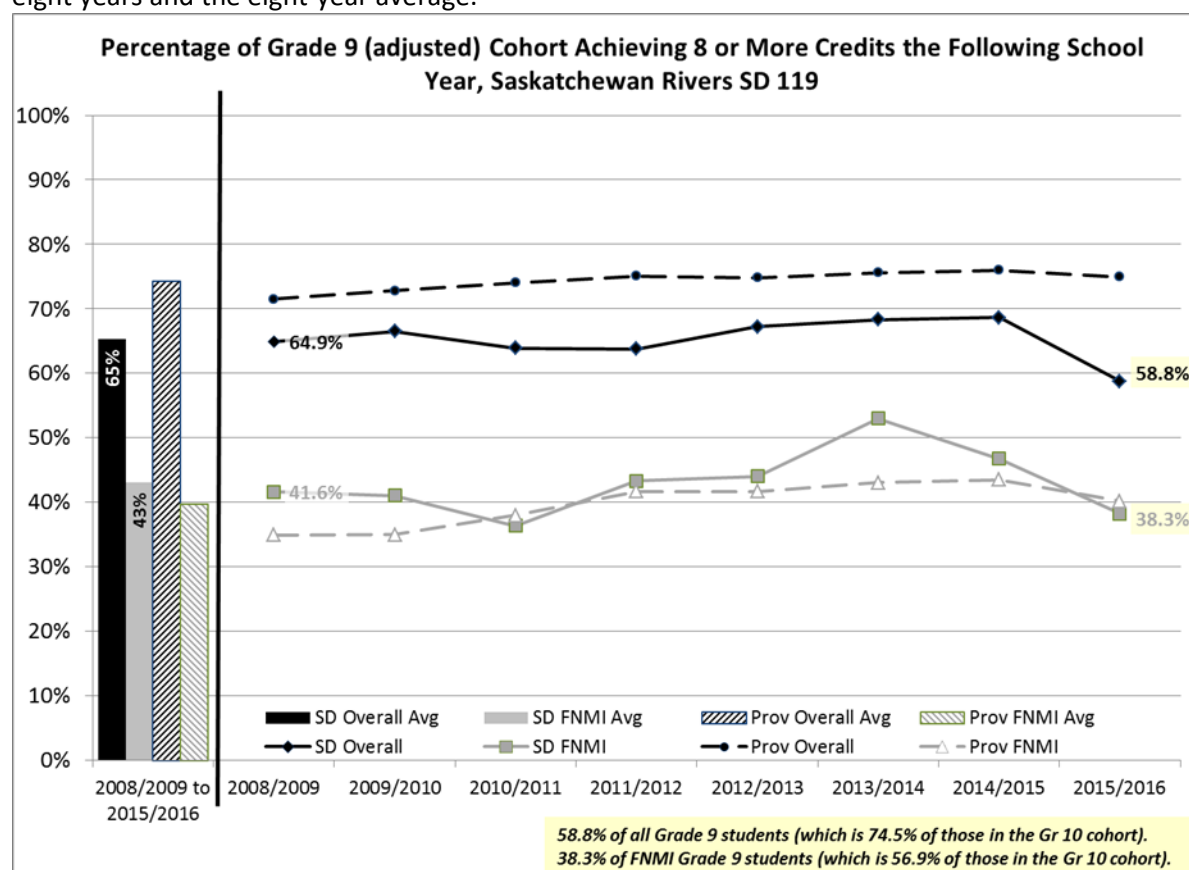
Analysis of results

The Extended-time Graduation Rates within Saskatchewan Rivers decreased by approximately two percentage points in 2016-17 compared to 2015-16. The decrease was seen for all three categories of students - (all students, non-FNMI and FNMI). The SRPSD FNMI Rate remained higher than the provincial FNMI Rate – 63% compared to 60%, while the results for the Non-FNMI students have dropped slightly below the province in 2016-17 (88% compared to 90%).

Grade 9 to 10 Transition

The transition from Grade 9 to Grade 10 if completed effectively as defined by the achievement of 8 or more credits is a strong indicator of future graduation statistics.

The following 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.



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, 2017

Analysis of results

The transition to Grade 10 indicator from the previous school year saw a sharp decline of approximately 10% for all students and 8.5% for FNMI students. These results are below the 8 year average for this measure of 65% overall (compared to 74% provincially) and 43% for FNMI students (which exceeds the provincial FNMI 8 year average of 40%).

Sector-Wide Efficiencies

Outcome:

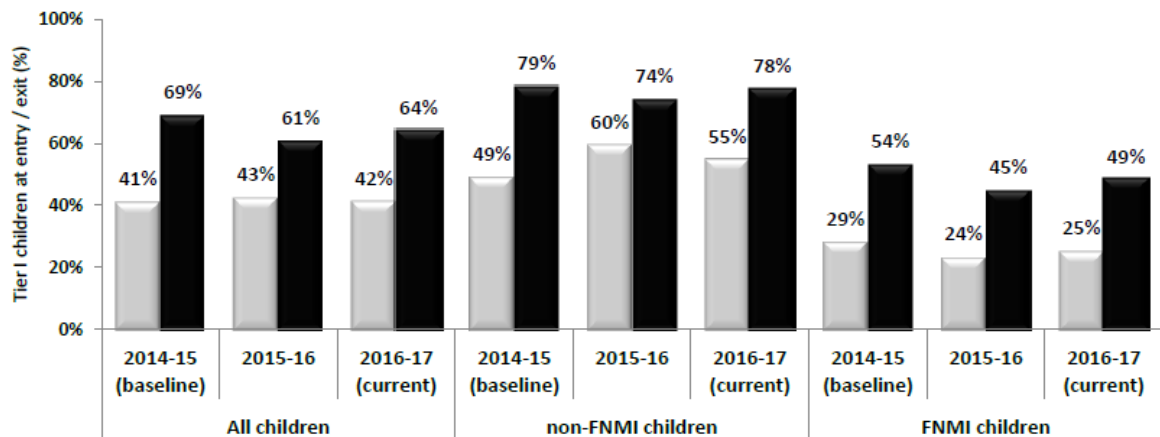
By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.

School division goals aligned with the Sector-Wide Efficiencies outcome	<p>The goal of SRPSD was to achieve operational savings in order to achieve a balanced budget and redirect savings to enhance student learning.</p>
School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Sector-Wide Efficiencies outcome	<p>Many of these projects are on going that add continual savings throughout the school division, saved approximately \$1.3 million plus achieved rebates of \$69,300.</p> <ul style="list-style-type: none"> • Academic/Office Supplies - accessed the University of Saskatchewan's multi-year agreement with Supreme Basics. Annual savings, \$120,000. Also received a rebate after meeting base expenditures - \$3,579. • Photocopying – extensive RFP issued resulting in annual savings \$45,000. • Computers – tender with Dell, resulted in annual savings \$40,000. • Fuel – participated in Central Services standing offers for fuel - achieved \$50,000 in savings per year. • Natural Gas – group tender process with City of Prince Albert and other school divisions and municipalities resulting in 137% savings in natural gas; \$336,000 savings annually. • Waste Disposal & Recycling – RFP process resulted in awarding a multi-year contract to the same vendor with 10% lower fees; first year annual savings \$4000. • School Buses – replaced buses with quality used buses instead of new 35 passenger buses that cost \$80,000, purchased used 35 passenger at \$39,300 and \$42,400. • Teacher agendas and student planners – placed them on a preferred supplier list to access fixed pricing and free shipping; annual savings \$1000. • Propane - new propane school buses were fueled locally through stations available to supply propane. RFP conducted and resulting award equaled 65% savings in costs; annual savings \$39,000. • Caretaking supplies – RFP process resulted in awarding multi-year contract to the same vendor with 12-15% costs; annual savings - \$40,000. • Physical education supplies – accessed the SPEG (P3 schools) group tender award for physical education supplier and received 9% savings or \$10,000 annual savings. • Rebates – increased use of e-procurement purchasing results in rebates from US Bank of \$13,127, \$26,517 and \$21,432; moved to BMO in 2017 and expect rebates to be \$52,000 with existing expenditure levels. • Efficiencies – strategic procurement methods including increased use of e-procurement purchasing resulted in efficiencies throughout the system:

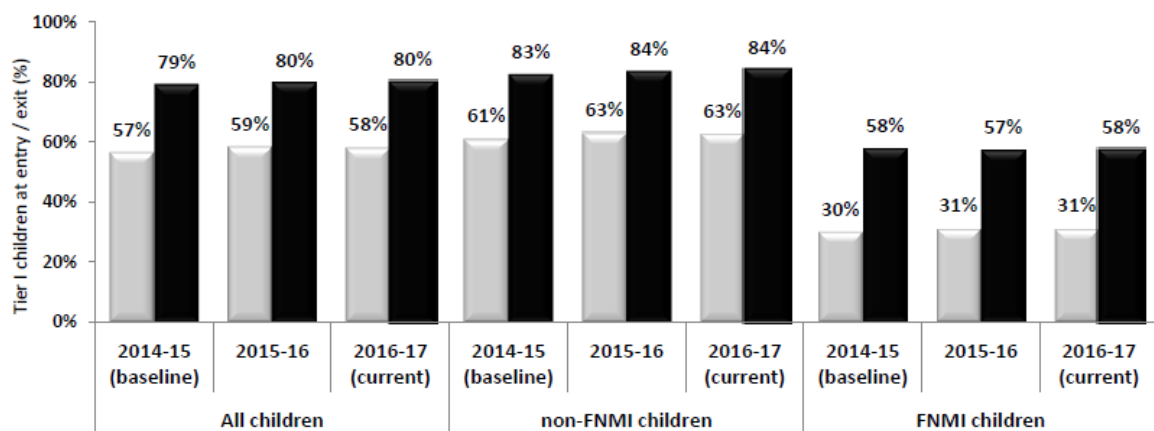
	less purchase orders issued, less purchasing staff and shipping/receiving staff is required; 1.1 FTE staff reduction in purchasing department. Cumulated savings to August 31, 2017 is \$120,000 and anticipating \$64,000 per year.
Early Years Outcome: By June 30, 2020, children aged 0-6 years will be supported 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	By June 2017, at least 90% of SRPSD students exiting kindergarten will score within the appropriate range in all domains as measured by the EYE-TA.
School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Early Years outcome	2016-17 school year saw a significant shift in the organization of the supports provided for students in the early years in SRPSD. <ul style="list-style-type: none"> • A consultant position was created to coordinate and connect the supports for PreK to Grade 3 classrooms. The links in the learning in all subject areas began to have more clarity. • The importance of the Learn Through Play approach was advocated for across the grades. The learning environment for play in PreK and the learning environment for reading outlined in the <u>Sask Reads</u> document became much more meaningfully advocated for across the grades.
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 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. Following chart displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.	

**Ready to Learn: Children screened at Tier I (%) on Early Years Evaluation –
Teacher Assessment (EYE-TA) at Kindergarten entry and exit, 2014-15 (baseline),
2015-16, and 2016-17 (current)**

Saskatchewan Rivers SD



Saskatchewan (all divisions)



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 challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Early Years Branch, 2017

Analysis of results

The EYE-TA results for Saskatchewan Rivers School Division were very positive in 2016-17 in the following ways:

- all three categories of students showed an improvement rate from the beginning of the year to the end of the year of approximately 22-24 percentage points;
- the amount of improvement for all three categories of students was either equal to or better than the 2015-16 results; and
- the overall level of improvement for all three categories was greater than the overall results in 2015-16.

An area of concern related to the EYE-TA results is the lower levels of achievement in SRPSD compared to the rest of the province in both the FNMI and Non-FNMI categories of students.

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.

School division goals aligned with local priority area

SRPSD students will be actively supported by the community through strong and productive family, school and community partnerships.

School division actions taken during the 2016-17 school year to support local priority area

- Established and enhanced partnerships with local First Nations and Tribal Councils.
- Sustained School Community Councils.
- Reviewed and refined communications strategy (enhance online and social media presence).
- Established dual credit programs between SRPSD and post-secondary institutions.
- Enhanced relationships with external partners such as Rural Municipalities, City Council, and Chamber of Commerce.
- Refined Student Voice initiative.
- Developed and implemented Board Advocacy Plan.
- Enhanced the welcoming culture in all SRPSD facilities.

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 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 who participate at every Board meeting.

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

This was our third consecutive year with enrolment increases; the largest gains were in our urban schools.

Grade			
	2014-15	2015-16	2016-17
Kindergarten	611	609	570
1	611	615	631
2	656	634	632
3	669	688	630
4	546	652	685
5	597	569	669
6	598	587	553
7	576	575	593
8	561	582	565
9	617	548	590
10	690	733	650
11	705	643	683
12	1,009	1,129	1,204
Total	8,446	8,564	8,655
PreK	388	388	428

Subpopulation Enrolments	Grades			
		2014-15	2015-16	2016-17
Self-Identified FNMI	K to 3	1,149	1,205	1,200
	4 to 6	834	912	971
	7 to 9	894	878	904
	10 to 12	1,464	1,521	1,578
	Total	4,341	4,516	4,653
French Immersion	K to 3	254	270	259
	4 to 6	149	159	177
	7 to 9	109	100	121
	10 to 12	64	62	55
	Total	576	591	612
English as an Additional Language	1 to 3	54	80	81
	4 to 6	49	63	77
	7 to 9	41	54	77
	10 to 12	19	31	52
	Total	163	228	287

Notes:

1. Enrolment numbers are based on headcounts from Student Data Services (SDS) as of September 30 for each school year.
2. Enrolments includes all residency types, all ages, home based and home bound students, with the exception of EAL enrolments which exclude non-Saskatchewan residents, students 22 years and older, and home based students.
3. PreK enrolments are the 3- and 4-year-old enrolments on the SDS which includes those children who occupy the Ministry designated PreK spaces and those in other school division operated PreK or preschool programs.
4. A student's FNMI identity is established through self-identification.

Source: Ministry of Education, 2016

Staff

Job Category	FTEs
Classroom teachers	528.0
Principals, vice-principals	57.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	327.0
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	14.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	83.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	99.0
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	1114.0

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
- Rob Clarke, Superintendent of Schools
- Randy Emmerson, Superintendent of Schools
- Neil Finch, Superintendent of Schools
- Tom Michaud, 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

School Division Infrastructure and Transportation

School List

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

Infrastructure Projects			
School	Project	Details	2016-17 Cost
Arthur Pechey	Building	Relocatable classrooms	2,285,729
Birch Hills	Roof*	Roof replacement	70,577
Ecole Vickers	Roof*	Roof replacement	119,007
Queen Mary	Building	Boiler replacement	92,111
Queen Mary	Roof*	Roof replacement	39,208
Total			\$2,606,632

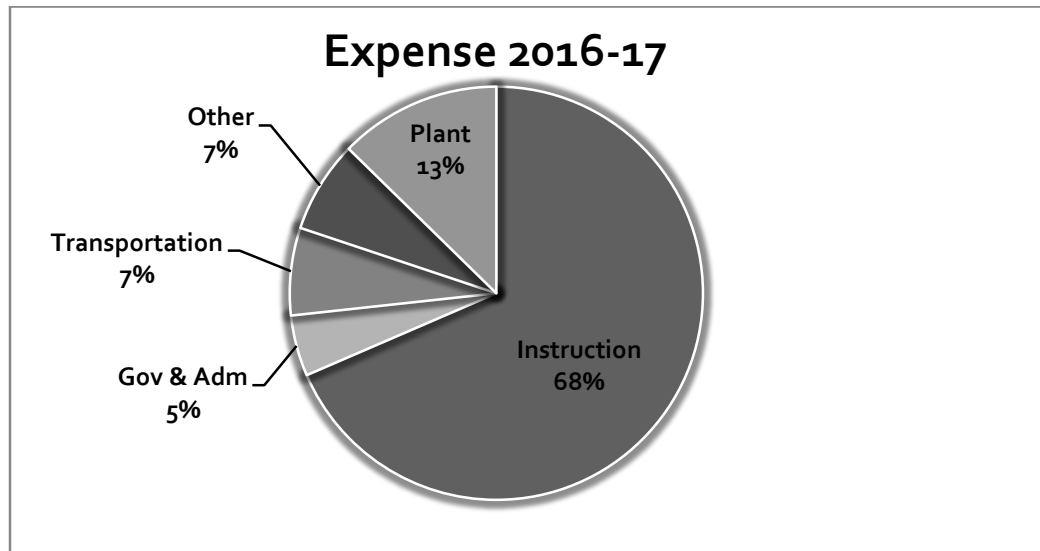
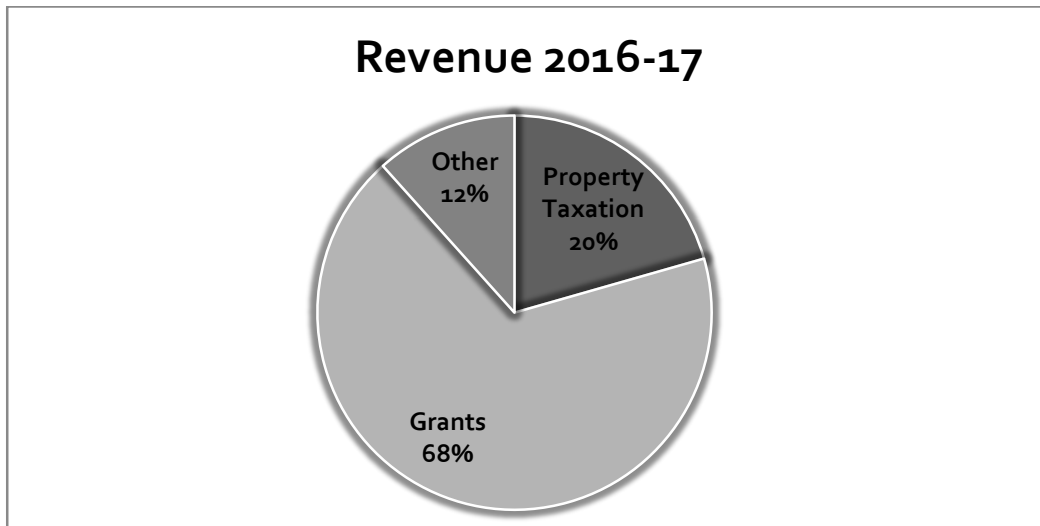
*Part of the cost of this project was paid during the 2015-16 budget year.

Transportation

Transportation Statistics	
Students transported	4029
In-town students transported (included in above)	1510
Transportation routes	115
Number of buses	109
Kilometres travelled daily	16,319
Average age of bus	8.1 years
Capacity utilized on buses	59%
Average one-way ride time	29 minutes
Longest one-way ride time	100 minutes
Number of school trips per year	1,405
Kilometres per year travelled on school trips	205,130
Cost per student per year	\$1,571.03
Cost per kilometre travelled	2.09

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2017	2017	2016	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	22,570,956	21,247,909	22,859,757	(1,323,047)	-6%	1
Grants	69,553,473	69,994,615	69,815,851	441,142	1%	
Tuition and Related Fees	1,621,416	2,350,234	2,182,137	728,818	45%	2
School Generated Funds	2,280,000	2,103,622	2,096,867	(176,378)	-8%	3
Complementary Services	1,559,304	1,559,304	1,558,212	-	0%	
External Services	2,693,607	4,873,598	3,500,646	2,179,991	81%	4
Other	879,100	1,131,754	1,293,681	252,654	29%	5
Total Revenues	101,157,856	103,261,036	103,307,151	2,103,180	2%	
EXPENSES						
Governance	827,289	840,586	631,778	13,297	2%	
Administration	4,122,660	4,197,948	4,089,849	75,288	2%	
Instruction	72,236,706	72,438,518	70,856,587	201,812	0%	
Plant	12,682,086	13,399,303	13,065,528	717,217	6%	6
Transportation	7,237,603	7,241,028	6,973,060	3,425	0%	
Tuition and Related Fees	52,572	48,114	45,884	(4,458)	-8%	7
School Generated Funds	2,315,000	2,098,423	2,068,071	(216,577)	-9%	8
Complementary Services	1,748,664	1,687,558	1,691,339	(61,106)	-3%	
External Services	3,111,072	3,717,078	4,186,731	606,006	19%	9
Other Expenses	17,269	64,968	4,289	47,699	276%	10
Total Expenses	104,350,921	105,733,524	103,613,116	1,382,603	1%	
Surplus (Deficit) for the Year	(3,193,065)	(2,472,488)	(305,965)			

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

Note	Explanation
1	Under budget due to deletions from tax levy being \$1.6M higher than budget.
2	Over budget due to federal government and first nations tuition fees being \$577K higher than budget.
3	Under budget due to non-curricular-commercial sales-non-GST being \$60K and fundraising being \$152K less than budget.
4	Over budget due to other Ministry grants being \$2.0M and other provincial grants being \$194K higher than budget.
5	Over budget due to miscellaneous revenue being \$292K higher than budget.
6	Over budget due to building operating expenses being \$540K and amortization of tangible capital assets being \$306K over budget.
7	Under budget due to tuition fees being \$4K less than budget.
8	Under budget due to academic supplies and services \$107K and cost of sales \$158K less than budget.
9	Over budget due to grant transfers being \$240K, instructional salaries and benefits being \$78K and supplies and services being \$282K over budget.
10	Over budget due to provision for uncollectable accounts being \$65K over budget.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Gerow, Bill**	\$ 15,363	\$ 3,372	\$ -	\$ 8,817	\$ 4,787	\$ 14	\$ 32,353
Gustafson, Grant	17,726	120	-	6,090	5,274	417	29,627
Hollick, Barry *	21,566	2,100	-	20,005	5,829	14	49,514
Lindberg, Arne	17,696	300	-	4,599	4,721	14	27,330
McHenry, George ***	13,567	300	-	6,773	-	14	20,654
McIvor, John	17,730	1,243	-	7,084	4,759	14	30,830
Rowden, Darlene	17,833	1,068	-	8,148	4,648	133	31,830
Smith-Windsor, Jaimie	19,619	2,533	-	10,993	3,941	51	37,137
Steen, Wayne****	2,942	297	-	804	-	-	4,043
Thomson, Rodney ****	2,856	200	-	-	-	-	3,056
Vickers, Michelle **	14,791	100	-	8,134	-	-	23,025
Wicinski-Dunn, Jeanette ****	2,928	559	-	-	-	-	3,487
Yeaman, Bill**	15,052	869	-	10,477	4,636	123	31,157

* Board Chair

** Board member (November 2016 to August 2017)

***Board member (September 2016 to June 2017)

**** Board member (September and October 2016)

Personal Services

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

Name	Amount
ABBEY-DER, HEIDI	\$ 58,988
ABRAMYK, DON	50,181
ABREY-HARE, HOLLY	100,399
ACORN, PERRY	95,208
ACORN, SHELLY	90,076
ADAMS, DAWNE	110,739
AITKEN, PAMELA	95,208
ALEXANDERSEN, KATHLEEN	85,896
AMBROSE, LESLIE	71,127
AMY, BRADLEY	97,829
AMY, LORI	95,208
ANDERSON, DAWN	85,896
ANDERSON, DEAN	72,758
ANDERSON-KLASSEN, PAMELA	103,086
ANDREWS, BRENDA	90,076
ARCAND, CHERYL	101,406
ARMITAGE, TRENT	90,076
ARPIN, DARCY	90,076
ARPIN, KENT	115,438
ASHBY, SHARON	85,453
ASTROPE, TRACY	85,951
AURAMENKO, SHANNON	85,896
BAIN, PETER	90,076
BAIRD-MCDONALD, KIM	85,896
BALICKI, SARAH	79,182
BALICKI, VANESSA	59,964
BALL, LAREN	85,896
BANKS, JESSIE	58,579
BARIBEAU, JOCELYNE	98,396
BASARABA, BRANDON	62,978

Name	Amount
BASARABA, CHAD	80,813
BATIUK, BARCLAY	122,038
BEAR, BARRY	52,376
BEAR, JORDAN	53,084
BECKER, BRITTNEY	56,008
BECKER, DEBRA	105,896
BELAIR, CHARMA	51,077
BELLEHUMEUR, CARMEN	76,474
BELLIVEAU, JEAN-MARC	73,996
BELYEA, CAROL-LYNN	56,008
BELYEA, LORINE	85,896
BENDER, CURTIS	80,202
BENNETT, SHANE	69,984
BENNINGTON, CAROLYN	85,702
BENNINGTON, CHRISTOPHER	83,022
BEREZOWSKI, RHONDA	95,315
BERGEN, CLARENCE	90,076
BERGEN, MATTHEW	83,367
BERNATH, BRENDA	90,540
BIGGINS, BEIGE	88,854
BILLAY, BRITTANY	79,182
BILLO, KEITH	68,721
BIRKELAND, DIANNE	69,978
BLACK, GAIL	95,208
BLAIS, ASHLEE	56,383
BLAIS, JASMIN	63,248
BLAIS-COURT, MICHELLE	87,646
BLOOMQUIST, TRACY	90,076
BOETTCHER, PAMELA	89,904
BOLAY, LORI	98,396
BOMPAIS, REGAN	66,446

Name	Amount
BOND, DANIEL	57,952
BONE, JENNY	90,076
BONIK, CAM	52,357
BOUCHARD, NADINE	90,371
BOURLON, NICOLE	73,552
BOYER, COLLEEN	85,896
BRAATEN-ERNST, CHRISTIE	74,259
BRADBURY, DEREK	51,148
BRADBURY, HEATHER	76,187
BRADBURY, MARION	95,230
BRATVOLD, ROBERT	208,897
BRAUN, DENNIS	82,075
BRAY, ROBIN	52,222
BRILLINGER, DEREK	67,024
BRITTAIN, VINCENT	51,538
BROOME, DIANNE	85,925
BROWN, JENNIFER	65,510
BROWN, KELLY	85,896
BRUCE, RYAN	108,733
BRUNER, CALLIE	91,221
BURNS, CHANTELE	59,177
BURNS, CODY	69,337
CALLAGHAN, ERIN	75,418
CALLEGARI, CHANDRA	79,579
CAMPBELL, LISA	86,004
CAMPBELL, MEGAN	85,896
CANTIN, KARA	100,967
CEY, CORINNE	110,279
CHABOYER, ORLANDA	78,849
CHESTER, CARA	63,248
CHESTER, WILLARD	52,645
CHOUMONT, LESLIE	60,543
CHOUMONT-ROY, LORI	63,813
CHRETIEN, MELISSA DAWN	55,865
CHRISTIAN, CHRISTINE	86,252
CLARKE, KATHLEEN	102,576

Name	Amount
CLARKE, ROBERT	247,578
CLIFFORD, LORELEI	82,713
CLOSE, TRENA	90,076
CLOWES, CHELSEA	69,316
COCHET, PAMELA	85,896
COFFIN, DEBRA	65,270
CONARROE, KIMBERLEY	85,896
CONNOLLY, BRIAN	50,319
COOK, MEAGAN	65,900
COOMBS, TSINDA	68,981
CORRIGAL, KELLY	51,588
COURT, DARCIE	79,406
COURT, JEFFREY	119,527
COUTURE, DIANA	86,117
CRAGG, LESLIE	51,487
CRAIG, STACY	79,877
CRAWFORD, LORRAINE	85,896
CRAWFORD-MORLEY, CAITLIN	58,282
CROMARTIE, CANDICE	66,119
CROSHAW, RICK	106,245
CROSS, JENNA	85,323
CUMMING, JOCELYNE	85,896
CUNNINGHAM, SHEILA	103,086
CYR, AMANDA	84,793
DAELICK, COLETTE	90,076
DALLYN, BROOKE	61,506
DAMS, ANITA	90,076
DANBERG, ROXANNE	81,046
DANSEREAU, BONNIE	84,058
DAVIS, EMILY	58,065
DECK, MELANIE	90,076
DELI, TABATHA	84,631
DELISLE, SYLVIA	100,498
DELUREY, MICHELLE	71,805
DENIS, BRIGIT	57,247
DERKACH, JUSTIN	64,998

Name	Amount
DESCHAMBEAULT, HEATHER	90,076
DIENO, DIANE	85,453
DINNEY, JUSTIN	60,432
DMYTERKO, HOLLY	90,076
DOBERSHECK, HAZEL	85,896
DODERAI, SHERRY-LYNNE	85,675
DOETZEL, KIMBERLY	85,896
DONALDSON, SUSAN	88,683
DONOVAN, SARA	81,230
DOOKHUN, DHIPAK	115,208
DORAN, DANA	75,218
DORMUTH, MICHAEL	86,117
DUECK, JOSHUA	56,751
DUMAIS, DENISE	85,896
DUMELIE, CHRISTOPHER	90,076
DUNN, JANELL	98,396
DUNN-SMITH, ROXANNE	78,780
DUVAL, GREG	85,896
DYCK, KIMBERLY	70,879
DZIURZYNSKI, COURTNEY	66,666
EBERTS, COLLEEN	85,896
ELDSTROM, VICKI	74,027
ELLIOTT, CECILE	85,896
EMMERSON, KYLIE	64,156
EMMERSON, RANDY	172,760
ENNS, JENNIE	85,927
EVERSEN, BRENDA	89,006
FAHIE, MICHAEL	75,336
FAST, CASSANDRA	58,919
FEHER, ARTHUR	116,203
FEHR, MARILYN	77,693
FENDELET, JUSTIN	72,359
FENDELET, RACHEL	76,520
FERGUSON, JENNIFER	120,248

Name	Amount
FERNIE, KENDRA	95,208
FESCHUK, ROY	102,990
FETCH, TYSON	90,205
FIDDLER, SHANNON	90,076
FINCH, NEIL	175,379
FINES, JENNIFER	75,219
FINES, RONALD	87,646
FINNESTAD, CRAIG	90,076
FISCHER, KAREN	85,896
FORBES, DEANNA	70,875
FOUQUETTE, WILLIAM	51,066
FRASER, PAMELA	90,076
FUSICK, KENTON	50,181
GANGE, MICHAEL	90,076
GANGE, TWYLA	85,896
GARIEPY, LOIS	78,849
GARNETT, EVONNE	95,208
GAUDET, TRACY	85,896
GENEREAUX, NICOLE	81,307
GEORGESON, ALICIA	66,769
GERHARDT, KELLY	107,755
GESSNER, SANDY	84,396
GLYNN, TORI	55,760
GOBEIL, DARCY	84,058
GOODING, CONNIE	85,232
GORDON, GRANT	81,879
GOTCHIA, CARLEAH	64,662
GOWEN, TRISHA	74,897
GRANT-WALKER, CARRIE	85,896
GRASSICK, KAREN	85,896
GRASSICK, PAMELA	85,896
GRATIAS, HERBERT	73,078
GRAY, KYLE	50,672
GRAY, LORI	95,208
GRAY, MATTHEW	95,687
GREEN, JENNIE	107,689
GRIMARD, MICHELLE	85,896

Name	Amount
GRIMWOOD, KATHY	85,896
GUNDERSON, LEANNE	65,227
GUNVILLE, CHELSEA	55,760
GUNVILLE, SHERI	103,608
GUNVILLE, SHERRY	99,311
HAGMANN, IRENE	69,609
HALL, LANCE	86,117
HAMILTON, JOEL	58,211
HAMILTON, TONI	85,896
HANDLEY, DARLENE	86,189
HARDER, KENNETH	95,208
HARDING, DARLANA	91,826
HARKNESS, JODY	85,139
HARRISON, ALANNAH	63,531
HASTINGS, MARK	118,099
HATLEY, MICHELE	57,538
HAWRELUK, MICHELLE	69,337
HAYUNGA, TRISTAN	65,689
HAZZARD, PATRICIA	86,015
HAZZARD, THOMAS	109,042
HECHT, IAN	90,076
HELGASON, JILL	71,596
HELGASON, PATRICK	72,061
HENDERSON, CONNIE	76,761
HENRY REMY, KELSIA	90,076
HENRY, JAMIE	106,038
HENRY, TARYN	65,734
HERZOG, MICHAEL	66,537
HICKEY, JENNIFER	102,576
HICKIE, CHARLENE	98,396
HICKS, PATRICIA	85,896
HLADUN, HEATHER	85,896
HLASNY, HEATHER	110,076
HODA, BRANDY	72,983
HOEY, BRITTNEY	60,543
HOLMEN, BRENT	102,576
HOLMEN, INA	106,139
HOLMEN, JORDAN	66,370

Name	Amount
HOLODNIUK, ERIN	81,268
HONCH, JODI	68,734
HOOD, LEE-ANNE	85,896
HORAN, CHELSEA	56,008
HORAN, TAMMIE	108,592
HORNE, KAREN	60,501
HOWAT, LISA	85,896
HUDDLESTONE, BLAIR	90,076
HUDDLESTONE, JENNIFER	90,076
HUDON, JANELLE	66,973
HUDON, LAURIANE	69,646
HUGHES, KATHRYN	85,896
HUGHES, RYAN	85,758
HUNTER, BEVERLY	89,697
HURD, MIKE	146,620
HURD, THOMAS	68,236
HURL, MELISSA	67,552
HURL, SCOTT	79,232
ISAAC, NATASHA	79,408
ISBISTER, CANDICE	88,069
JAHN, PATRICK	53,279
JASIENIUK, KAREN	85,896
JEAN, DANIEL	104,992
JEAN, DONALD	86,117
JEANCART, HEATHER	90,316
JEWITT, TAMMY	74,560
JOHNSON, BENITA	85,896
JOHNSON, JACQUELINE	90,076
JOHNSON, KENDRA	60,653
JOHNSON, MICHELLE	63,085
JOHNSON, CONNIE	58,086
JONES, KIM	100,999
JONES, MANDY	81,868
JONES, MONICA	85,896
JORDAN, KIMBERLY	76,951
JORDAN, LEANNE	90,076
KALIKA, KHRISTOPHER	57,952

Name	Amount
KALIKA, MICHAEL	58,015
KARAKOCHUK, KAMI	90,076
KASNER, MARLIESE	58,392
KAUFHOLD, JOEY	73,065
KEAYS, JAN	98,396
KELLER, NANCY	54,869
KELLY, CHRIS	77,185
KELLY, SAMANTHA	91,126
KENNEDY, JOCELYN	95,208
KILMER, DAWN	138,863
KLAASSEN, KARISA	88,316
KLASSEN, KELLY	90,076
KLASSEN, PETRICA	85,896
KLEIN, MARCIA	95,208
KLINGENBERG, GLENN	90,076
KNUTSON, ERIC	95,208
KOHUT, JENILEE	87,178
KONE, ALIMATA	59,622
KORCZAK, KARI	98,168
KORECKI, ALISON	78,908
KORECKI, STEVEN	79,182
KOROLUK, KEVIN	112,663
KOSTYNIUK, VIRGINIA	85,896
KOWAL, DARLENE	85,896
KOWAL, SHAYNE	74,369
KRAHN, DAVID	68,228
KRAUS, RACHELLE	90,076
KSINIUK, PERRY	50,707
KULCHAR, JENNIFER	116,896
KULPA, JANICE	95,150
KUNARD, JOHN	50,111
KUPERIS, KIMBERLY	85,896
KUTNIKOFF, TREVER	85,896
KUTNIKOFF-BRITTAIN, CONNIE	90,076
KUZMA, CARA	68,296
KUZMA, TYLER	73,940
KWIATKOWSKA, MARIA	105,896

Name	Amount
KYLIUK, LANA	85,896
KYLIUK, LINDSAY	95,208
LAMBERT, RENA	85,896
LARSON, SHELDON	82,994
LAVALLEE, KEVIN	87,003
LAVOIE, ELIZABETH	54,243
LAWRENIUK, TERRY	68,236
LEBLANC, COLINDA	86,339
LEDDING, CHERYL	84,568
LEDDING, DEANNA	88,243
LEHNER, CAREY	85,896
LEMIRE, CAROLYN	90,076
LEPAGE, NORMA	85,896
LEPINE, SHERYL	85,896
LETENDRE, JODI	90,076
LETKEMAN, DEJAN	101,649
LIEDTKE, LEAH	86,337
LINN, BRIAN	105,566
LLOYD, DONALD	175,379
LLOYD, VIVIAN	83,682
LOEHNDORF, CASSANDRA	57,952
LOHNEIS, JEFFREY	85,896
LOKINGER, DAVID	113,586
LORENSEN, LANA	90,076
LORENZEN, DEBBIE	50,181
LUCYSHYN, TRICIA	72,983
LUEKEN, JESSICA	61,355
LUNDGREN, KEVIN	92,548
LUSSIER, LAUREEN	90,076
LYSITZA, ANGELA	87,203
LYSYK, PATRICIA	95,266
MACDONALD, AARON	89,612
MACDONALD, ALLISON	69,029
MACDOUGALL, IAIN	103,822
MACGILLIVRAY, CHRISTINE	84,058
MACK, THOMAS	90,076

Name	Amount
MACKIE, LINDA	110,076
MALM, SHERRY	50,392
MAMCZASZ, RANELLE	61,126
MANSON, SCOTT	57,952
MARCOTTE, SANDRA	90,076
MARGESON, BARBARA	64,741
MARKWART, MONA	116,117
MARTELL, ROXANNE	85,896
MARTENS, CAROL	87,424
MARTIN, KRISTY	85,896
MATICE, JANELLE	85,896
MAUVIEUX, SHELDON	71,039
MARTHUR, SHONA	85,968
MCBRIDE, MICHELLE	85,896
MCCAW, KRISTA	87,749
MCCAW, MATTHEW	107,090
MCCONECHY, CONNIE	85,959
MCCONECHY, DAVID	85,896
MCDONALD, LAURA	57,410
MCELLIGOTT, SHANNON	111,440
MCEWEN, ALEX	70,837
MCGREGOR, GRAHAM	109,881
MCHENRY-VICK, TAMMY	85,896
MCKELVIE, JERI-LOU	64,944
MCLACHLAN, JAMES	52,011
MCLEOD, JENNIFER	58,997
MCLEOD, LEANNE	85,896
MELNYK, MELISSA	60,814
MESCHISHNICK, RUSSELL	90,076
MEYER, LORELLE	85,896
MEYERS, DALE	51,928
MEYERS, JAMES	63,411
MEYERS, JAMIE	63,277
MEYERS, JANELLE	85,896
MEYERS, SHEA	55,760

Name	Amount
MEYERS-BLANCHARD, TANNIS	80,462
MICHALCHUK, BRYN	93,725
MICHALCHUK, RYLAN	87,076
MICHAUD, TOM	164,430
MICHAYLUK, DEBORAH	95,208
MILBURN, LUKE	79,386
MILLER, BARBARA	51,580
MILLER, KASSIA	85,276
MILLER, MICHELE	85,896
MILLER, TERESA	95,704
MILLS, LAUREN	63,531
MINIELLY, KAY	73,498
MITCHELL, SHELLEY	75,336
MOAR, SHERRY	116,893
MOLINE, GLENDA	85,979
MONETTE, STACEY	91,826
MORASH, GAIL	82,659
MORIN, TAMMY	110,174
MORLEY, SANDRA	91,200
MORRISON, JANELLE	64,535
MORRISON, KEN	113,586
MORTON, JENNIFER	79,530
MOUROT, KEVIN	68,236
MUGFORD, KURTIS	69,385
MULLNER, CHERYL	101,519
NELSON, BARRY	68,236
NELSON, ELNOR	86,288
NELSON, JARET	109,658
NELSON, RACHELLE	60,814
NEUBUHR, MELISSA	85,896
NEUDORF, GWEN	86,186
NEUFELD, DENNIS	50,181
NICHOLSON, LAURA	100,666
NICOLAS, SHELLEY	100,486
NIXON, BARRY	50,181
NOBLE, NATHAN	90,195
NOBLE, RONALEE	82,659

Name	Amount
NORDSTROM, ANGELA	85,896
NOVOTNY, BONNIE	85,896
NTIBATEGERA, CHANTAL	76,009
NUNN, ALAN	200,066
ODNOKON, MARK	85,896
O'HARA-WEEGAR, SHEILA	85,630
OLEXSYN, BONNIE	90,076
OLSON, CORINNE	102,344
OLSON, GWEN	52,339
OLSON, RAQUEL	55,775
OPOONECHAW, CORY	53,095
OTTO, NICOLE	67,720
PAINCHAUD, JENNIFER	78,915
PARENTEAU, ALVIN	72,182
PARENTEAU, BRADLY	83,748
PARENTEAU, NICOLE	61,625
PARENTEAU, TROY	67,317
PARSONS, TRISTA	79,636
PATERSON, RAYANNE	83,631
PAUL, HEIDI	85,896
PAUL, SHARON	84,346
PAWLIW, KRISTEN	84,635
PAWLUK, ANDREA	57,410
PEAKE, STEVEN	90,148
PEARCE, COLLEEN	52,781
PEARSE, JILL	90,076
PEARSON, KELSEY	65,510
PEET, TARA	71,210
PENNER-HENRY, CARLA	85,896
PERSON, GRANT	86,127
PERSON, KENDALL	63,574
PETERSON, ARYN	56,478
PETERSON, SHARON	86,491
PETIT, CYNTHIA	85,896
PFUNDER, CLAUDIA	81,201
PHALEN, CHRISTOPHER	63,876

Name	Amount
PHILP, NICOLE	95,208
PIDBOROCHYNSKI, JERROLD	136,084
PIERCEY, DANA	66,070
PILON, KIRK	58,211
POCHA, DELORES	58,454
POCHA, JESSICA	58,573
POLOWSKI, DESTINY	53,427
POLOWSKI, JOYCE	115,208
PONCELET, JACALYN	85,896
POPESCU, ROBERT	68,145
PRITCHARD, SHANNON	90,076
PROSSER, EAN	86,462
PUETZ, COLE	55,880
QUAAL, MISHEL	98,332
RAAS, KATHERINE	77,961
RANCOURT, ANGELA	68,438
RAYMOND, JULIE	51,006
REDDEKOPP, WADE	89,147
REINBRECHT, ANGELA	58,454
RIDDOCH, BRAD	76,166
RIEGER, TARYN	84,346
RIOU, DANICA	61,965
RISLING, CELINA	55,760
ROBERTS, SHAWN	70,988
ROBERTSON, JASMINE	63,906
ROLFES, MARK	89,690
ROSS, JILLIAN	58,988
ROTH, KALLI	58,211
ROTH, MEAGAN	73,080
ROUAULT, ANDY	90,076
ROUAULT, DUSTIN	56,256
ROUAULT, TRACY	85,896
ROUSSON, DAVID	72,176
ROY, CHARLENE	95,208
RUMPEL, TRENT	60,161
RUSHELEAU, BRUCE	76,937
RUSHELEAU, SHELLY	85,896

Name	Amount
RUSZKOWSKI, KAREN	69,978
RUTZ, ANDREA	85,925
RUTZ, TREVOR	90,540
RUZNISKY-PRIMEAU, LACEY	89,494
RYHORCHUK, DUANE	50,984
SAFINUK, MAUREEN	85,896
SANDER, DARCY	125,351
SANDERSON, JAMIE	85,453
SANSOM, KORALEE	69,609
SASS, LINDA	90,076
SAYERS, CARMEL-LEE	91,969
SAYESE-DREAYER, KEVIN	62,978
SCARROW, COLLEEN	58,211
SCHENK, ADRIENNE	90,076
SCHILL, CONNIE	102,112
SCHILLE, BRYAN	79,877
SCHLAMP, SHANNON	85,896
SCHNEIDER, DAVID	90,076
SCHULTZ, DARLENE	114,410
SCHULTZ, JOHN	175,379
SCHWARTZENBERGER, KATHLEEN	87,086
SCHWARTZENBERGER, LAMBERT	103,086
SCHWEHR, CORRINE	54,429
SCHWEHR, RICHARD	94,877
SEITSONEN, JANELLE	65,689
SELANDER, DARCY	112,736
SELLAR, RHONDA	86,000
SEMENCHUK, KIMBERLY	83,461
SEMENCHUK, TROY	50,931
SERFAS, TRACY	53,265
SHARP, DALE	68,228
SHIELDS, MELISSA	80,921
SHORT, CAROL ANN	104,285
SHULTZ, DANICA	74,034

Name	Amount
SIGRIST, TRINA	84,789
SIMONS, ANN	95,208
SIMPSON, SANTANA	63,876
SIMPSON, KIMBERLEY	85,896
SIMPSON, SCOTT	68,236
SINCLAIR, LAURA	65,558
SINCLAIR, SHAWNA	81,517
SINOSKI, GINA	104,963
SINOSKI, KAREN	90,310
SINOSKI, PAIGE	90,076
SITTLER-GANE, KENDRA	88,958
SIWAK, SUSAN	85,453
SKOTHEIM, TIMOTHY	68,228
SKRUDLAND, KERRY	85,896
SLATER, KRISTINA	60,814
SMITH, DIANA	85,896
SMITH, GREGORY	90,076
SMITH, LAUREL	90,076
SMITH, MELANIE	76,346
SMITH, MICHELLE	105,896
SMITH, SHELLEY	96,837
SMITH, WAYNE	50,181
SPARBOE, BRANDI	102,749
SPENCER, DIANNE	85,896
SPICER, MICHAEL	63,171
SPIGOTT, KALEY	56,901
SPLAWINSKI, LYNN	90,982
ST. AMAND, SHAUNA	85,896
STANFORD, ROBYN	78,871
STENE, CARRIE	96,083
STOREY-HUMBLE, SHELLEY	120,013
STRACHAN, LINDSAY	86,592
STRAF, HEATHER	85,896
STRAND, BETTY	57,538
STROM, DAYGEN	66,680
STROM, TIMOTHY	91,237

Name	Amount
STUPNIKOFF-WATCHEL, PENNY	90,076
SUBCHYSHYN, JAMIE	63,531
SUBCHYSHYN, LEIGH-ANNE	85,896
SUKOROKOFF, DWAYNE	112,541
SULLIVAN, KELSI	63,248
SUNDBY, CHELSEY	59,025
SUTTON, RICHELLE	75,530
SVENKESON, ADAM	86,008
SWAIN, ALLISON	77,356
SWAIN, STERLING	107,501
SZESZORAK, AMANDA	86,697
TAIT, JODIE	85,896
TAIT, KEVIN	102,424
TASH, LINDSAY	57,952
TAYLOR, MAUREEN	283,181
TESSIER, LAUREN	70,831
TESSIER, MARTY	67,275
TETREAULT, ARMAND	95,836
THIESEN, PAULA	86,117
THIESSEN, ANGELA	85,896
THOMAS, CECILE	85,896
THOMPSON, GUY	62,297
THORPE, DEVON	83,085
THORPE, DIANNE	78,703
THORSEN, THERESA	89,697
THUNDERCHILD, VICTOR	87,411
TIBBS, HEATHER	82,856
TICHKOWSKY, SONYA	60,814
TIESSEN, JASMIN	89,380
TIESZEN, CHERYL	54,496
TIMM, AMANDA	62,453
TOMPOROWSKI, HARRIET	110,792
TOMYN, ROBERT	72,061
TOPOROWSKI, SHELLEY	85,896
TOURNIER, DWAYNE	108,556

Name	Amount
TOURNIER, JOANNE	109,102
TOUTANT, DEAN	58,688
TRANN, CORY	120,170
TREMBLAY, JOANNE	90,076
TRETIK, LEANNE	105,971
TRETIK, MATT	90,076
TURNER, CHERYL	101,519
TWYVER, TAMMY	87,105
ULRICH, GARTH	90,076
VACHON-PERILLAT, GISELE	74,006
VALDIVIA, KODY	64,731
VAN STEELANDT, DANIELLE	115,662
VAN STEELANDT, DEVIN	119,718
VANCOUGHNETT, TANYA	59,248
VANDALE, ALICIA	63,627
VANDALE, BONNIE	84,346
VANDALE, KAYLA	64,662
VANDALE, KIMBERLY	67,720
VANDALL, CHERIE	75,673
VERBONAC, JANELLE	84,426
VEY, SHANNON	87,003
VILLENEUVE, NICOLE	79,158
VIS, CAROLYN	85,896
VOGT, JEREMIE	83,323
VOLK, TAYLOR	61,191
WAGNER, LYNNAE	85,896
WALKER, GREGORY	106,052
WALLACE, DOUGLAS	68,150
WALSH, MEGAN	58,211
WARD, BRITTANY	70,831
WARD, JOYCE	99,212
WARD, STACY	77,444
WATSON, PAUL	89,612
WEBB, NICOLE	63,876

Name	Amount
WENDELBORG, COURTNEY	50,018
WEST-BATES, PAULA	90,076
WHITE STAVELY, MARTI	85,960
WHITING, LIANE	85,896
WIBERG, HOLLY	78,106
WICKS, CRAIG	87,003
WIDEEN, NATALIE	74,056
WILKIE, JANA	96,178
WILKIE, ROGER	68,236
WILKINSON, CAROL	90,076
WILKINSON, WILLIAM	85,896
WILLIAMS, SANDRA	102,576
WILLIE, MELANIE	89,612
WILSON, DENA	51,193

Name	Amount
WILYMAN, BRADY	55,760
WOODS, GERALDINE	101,519
WOTHERSPOON, ALICIA	66,721
WRIGHT, SUSAN	57,051
YAKUBCHUK, CHELSIE	73,302
YEAMAN, BRENDA	85,896
YESKE, PATRICIA	89,272
YOUNG, DANIELLE	68,734
ZANIDEAN, SARAH	55,760
ZBARASCHUK, LORIE	90,076
ZELENSKY, MATHEW	60,543
ZULKOSKEY, DAVID	90,540
ZULTOK, CAROL	85,896
ZULTOK, DAVID	90,076
ZURAKOWSKI, DARWIN	68,228

Transfers

Name	Amount
VIVVO APPL. STUDIOS LTD.	\$ 229,477

Supplier Payments

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

Name	Amount
3TWENTY MODULAR	\$ 1,299,868
ABORIGINAL HEADSTART PROGRAM	179,008
ABSOLUTE IDENTIFICATION	54,651
AMAZON	64,534
ANDERSON, DEBBIE	71,292
AODBT ARCHITECTS LTD.	148,008

Name	Amount
ASHLY CABINETS & WINDOWS	56,741
ATTIC THERAPY	103,935
B.A. ROBINSON CO. LTD.	55,342
BEAULIEU BUS LINES LTD.	83,436
BILL'S ELECTRIC CITY LTD.	137,502
CALIBER	119,159

Name	Amount
CANADIAN CORPS OF COMMISSIONAIRES	137,256
CDI	171,115
CENTURY ROOFING & SHEET METAL LTD.	142,783
CHILDREN'S CHOICE CHILD DEVELOPMENT CO-OP	109,500
CITY OF PRINCE ALBERT	1,970,607
CORNERSTONE INSURANCE	131,061
D & L GOURMET MEATS INC.	58,720
DELL CANADA INC.	317,864
DELOITTE LLP	56,729
EECOL ELECTRIC LTD.	59,567
EVOLUTION PRESENTATION TECHNOL	73,399
FAMILY FUTURES, INC.	297,297
FEDERATED CO-OPERATIVES LTD.	666,005
FIRST GENERAL SERVICES (PA) LTD.	509,625
GOOD SPIRIT SCHOOL DIVISION NO. 204	106,078
GORDON FOOD SERVICE	317,333
HAID ROOFING LTD.	239,579
HAROLDS FAMILY FOODS	76,026
J & G BUSLINES	141,110
JIM PATTISON BROADCAST GROUP	67,387
JOHNSON CONTROLS LTD.	166,280
JUST OCCUPATIONAL THERAPY	52,162
KLASSEN DRIVING SCHOOL LTD.	237,124

Name	Amount
LAKE COUNTRY CO-OP ASSOCIATION	242,983
LANDE, DARCY	61,799
LEGACY BUS SALES LTD.	269,254
LOBLAWS INC.	177,811
MANN NORTHWAY AUTO SOURCE	85,944
MARSH CANADA LIMITED	374,130
MARTIN, DARREL	61,543
MAXIM TRANSPORTATION SERVICES	119,284
MOE ENTERPRISES	315,946
MOORE ARCHITECTURE CONSULTING	145,204
NAGY HOLDINGS LTD.	2,145,256
NATIVE COORDINATING COUNCIL	126,214
NELSON EDUCATION LTD.	102,869
NEXGEN MECHANICAL INC.	166,202
NORTHERN RENTALS INC.	54,748
NORTHLAND RECREATION SUPPLY	108,302
P.A. GRAND COUNCIL	72,731
P.A. NORTHERN BUS LINES LTD.	68,175
P.A. OUTREACH PROGRAM	135,404
PEARSON EDUCATION	55,354
PRAIRIE MEATS	59,986
PRAKASH CONSULTING LTD.	73,261
PRINCE ALBERT ALARM SYSTEMS	70,566
RCS ENTERPRISES	60,835

Name	Amount
REAL CANADIAN SUPERSTORE	98,178
REDBIRD COMMUNICATIONS	63,937
REIMER, HOLLY	92,747
RILLING BUS LTD.	157,557
RUSZKOWSKI ENTERPRISES LTD.	132,918
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,317,935
SASK ENERGY	576,101
SASK POWER	1,322,297
SASKATCHEWAN TEACHERS' SUPERANNUATION	97,437
SASK TEL CMR	603,449
SASK WORKERS' COMPENSATION BOARD	438,329
SASKATCHEWAN RIVERS SCHOOL DIVISION FOUNDATION CORP.	75,085
SCHOLASTIC BOOK FAIR CANADA INC.	106,397
SHANAHAN'S BUILDING SPECIALTIES	66,500
SIMONAR BUS LINES	81,966

Name	Amount
SKINNY'S ENTERPRISES	147,660
SOURCE FOR SPORTS	107,597
SPECTRUM SOUNDS SYSTEMS	122,677
STEWART, RON	50,405
SUCCESS OFFICE SYSTEMS	236,318
SUNCORP VALUATIONS LTD.	62,370
SUPREME OFFICE PRODUCTS LTD.	278,849
TASH'S FLOORING OUTLET	255,984
TC MEDIA LIVRES INC.	53,097
THORPE BROTHERS LTD.	82,742
THORPE INDUSTRIES LTD.	321,079
TRADE WEST EQUIPMENT LTD.	121,204
VERITIV CANADA INC.	209,842
VIPOND	66,111
WAHPETON DAKOTA NATION	88,000
WAL-MART CANADA	79,717
WASTE MANAGEMENT	51,248
WHISKEYJACK BUS LINES	62,674

Other Expenditures

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

Name	Amount
CUPE Local #4195	\$ 316,309
Municipal Pension Employees Plan	3,272,720

Name	Amount
PA & Area Teacher Assoc.	72,405
Receiver General	20,635,544
Sask Teachers' Assoc.	7,408,558

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Saskatchewan Rivers School Division No. 119

School Division No. 2010500

For the Period Ending: August 31, 2017

Dr. Donald Lloyd
Chief Financial Officer

Deloitte LLP
Auditor

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

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.

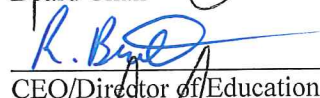
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

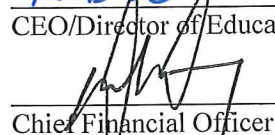
On behalf of the Saskatchewan Rivers School Division No. 119:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 27, 2017

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, 2017, 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, 2017, 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 27, 2017
Prince Albert, Saskatchewan

Saskatchewan Rivers School Division No. 119


Statement of Financial Position


as at August 31, 2017

	2017	2016
	\$	\$
Financial Assets		
Cash and Cash Equivalents	15,977,195	12,617,841
Accounts Receivable (Note 8)	8,341,640	6,833,867
Portfolio Investments (Note 4)	5,000,000	10,000,000
Total Financial Assets	29,318,835	29,451,708
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	2,039,860	2,082,907
Liability for Employee Future Benefits (Note 6)	3,036,600	2,829,200
Deferred Revenue (Note 10)	2,320,154	1,843,114
Total Liabilities	7,396,614	6,755,221
Net Financial Assets	21,922,221	22,696,487
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	75,395,178	77,037,565
Inventory of Supplies for Consumption	129,053	127,565
Prepaid Expenses	445,128	502,451
Total Non-Financial Assets	75,969,359	77,667,581
Accumulated Surplus (Note 13)	97,891,580	100,364,068

Contingent Liabilities (Note 17)

Contractual Obligations and Commitments (Note 18)

*The accompanying notes and schedules are an integral part of these statements.***Approved by the Board:**




Chairperson

Chief Financial Officer

Saskatchewan Rivers School Division No. 119
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Property Taxation	22,570,956	21,247,909	22,859,757
Grants	69,553,473	69,994,615	69,815,851
Tuition and Related Fees	1,621,416	2,350,234	2,182,137
School Generated Funds	2,280,000	2,103,622	2,096,867
Complementary Services (Note 11)	1,559,304	1,559,304	1,558,212
External Services (Note 12)	2,693,607	4,873,598	3,500,646
Other	879,100	1,131,754	1,293,681
Total Revenues (Schedule A)	101,157,856	103,261,036	103,307,151
EXPENSES			
Governance	827,289	840,586	631,778
Administration	4,122,660	4,197,948	4,089,849
Instruction	72,236,706	72,438,518	70,856,587
Plant	12,682,086	13,399,303	13,065,528
Transportation	7,237,603	7,241,028	6,973,060
Tuition and Related Fees	52,572	48,114	45,884
School Generated Funds	2,315,000	2,098,423	2,068,071
Complementary Services (Note 11)	1,748,664	1,687,558	1,691,339
External Services (Note 12)	3,111,072	3,717,078	4,186,731
Other Expenses	17,269	64,968	4,289
Total Expenses (Schedule B)	104,350,921	105,733,524	103,613,116
Operating Deficit for the Year	(3,193,065)	(2,472,488)	(305,965)
Accumulated Surplus from Operations, Beginning of Year	100,364,068	100,364,068	100,670,033
Accumulated Surplus from Operations, End of Year	97,171,003	97,891,580	100,364,068

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	22,696,487	22,696,487	24,694,072
Changes During the Year			
Operating Deficit for the Year	(3,193,065)	(2,472,488)	(305,965)
Acquisition of Tangible Capital Assets (Schedule C)	(2,892,295)	(4,408,645)	(7,870,448)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	30,000	108,269	237,700
Net Gain on Disposal of Capital Assets (Schedule C)	-	(6,889)	(90,754)
Amortization of Tangible Capital Assets (Schedule C)	5,464,000	5,949,652	5,832,794
Net Acquisition of Inventory of Supplies	-	(1,488)	(7,658)
Net Change in Other Non-Financial Assets	-	57,323	206,746
Change in Net Financial Assets	(591,360)	(774,266)	(1,997,585)
Net Financial Assets, End of Year	22,105,127	21,922,221	22,696,487

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, 2017

	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(2,472,488)	(305,965)
Add Non-Cash Items Included in Deficit (Schedule D)	5,942,763	5,742,040
Net Change in Non-Cash Operating Activities (Schedule E)	(1,476,002)	(507,055)
Cash Provided by Operating Activities	1,994,273	4,929,020
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(3,743,188)	(6,707,768)
Proceeds on Disposal of Tangible Capital Assets	108,269	237,700
Cash Used by Capital Activities	(3,634,919)	(6,470,068)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(5,000,000)	(15,000,000)
Proceeds on Disposal of Portfolio Investments	10,000,000	5,000,000
Cash Provided (Used) by Investing Activities	5,000,000	(10,000,000)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	-	(325,300)
Cash Used by Financing Activities	-	(325,300)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,359,354	(11,866,348)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	12,617,841	24,484,189
CASH AND CASH EQUIVALENTS, END OF YEAR	15,977,195	12,617,841

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	22,570,956	21,614,108	21,006,995
Total Property Tax Revenue	22,570,956	21,614,108	21,006,995
Grants in Lieu of Taxes			
Federal Government	-	536,328	569,548
Provincial Government	-	548,422	503,890
Other	-	152,162	450,521
Total Grants in Lieu of Taxes	-	1,236,912	1,523,959
Other Tax Revenues			
House Trailer Fees	-	60,745	102,878
Total Other Tax Revenues	-	60,745	102,878
Additions to Levy			
Penalties	-	186,497	205,879
Other	-	52,756	172,552
Total Additions to Levy	-	239,253	378,431
Deletions from Levy			
Cancellations	-	(1,903,109)	(152,506)
Total Deletions from Levy	-	(1,903,109)	(152,506)
Total Property Taxation Revenue	22,570,956	21,247,909	22,859,757
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	67,452,614	67,248,171	66,665,006
Other Ministry Grants	63,000	71,346	307,529
Total Ministry Grants	67,515,614	67,319,517	66,972,535
Federal Grants	21,300	20,816	19,566
Grants from Others	292,420	268,254	299,611
Total Operating Grants	67,829,334	67,608,587	67,291,712
Capital Grants			
Ministry of Education Capital Grants	1,724,139	2,386,028	2,524,139
Total Capital Grants	1,724,139	2,386,028	2,524,139
Total Grants	69,553,473	69,994,615	69,815,851
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	1,621,416	2,197,959	2,045,836
Individuals and Other	-	152,275	136,301
Total Operating Tuition and Related Fees	1,621,416	2,350,234	2,182,137
Total Tuition and Related Fees Revenue	1,621,416	2,350,234	2,182,137

Saskatchewan Rivers School Division No. 119

Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
School Generated Funds Revenue			
Curricular			
Student Fees	30,000	16,012	15,540
Total Curricular Fees	30,000	16,012	15,540
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	89,938	90,853
Fundraising	1,400,000	1,248,428	1,292,133
Grants and Partnerships	115,000	136,218	85,289
Students Fees	285,000	269,262	292,001
Other	300,000	343,764	321,051
Total Non-Curricular Fees	2,250,000	2,087,610	2,081,327
Total School Generated Funds Revenue	2,280,000	2,103,622	2,096,867
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,559,304	1,559,304	1,558,212
Total Operating Grants	1,559,304	1,559,304	1,558,212
Total Complementary Services Revenue	1,559,304	1,559,304	1,558,212
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	2,123,865	4,133,881	1,802,653
Other Provincial Grants	-	119,040	952,910
Other Grants	-	10,150	194,169
Total Operating Grants	2,123,865	4,263,071	2,949,732
Fees and Other Revenue			
Other Revenue	569,742	610,527	550,914
Total Fees and Other Revenue	569,742	610,527	550,914
Total External Services Revenue	2,693,607	4,873,598	3,500,646
Other Revenue			
Miscellaneous Revenue	600,100	891,874	958,144
Sales & Rentals	19,000	20,417	26,149
Investments	260,000	212,574	218,634
Gain on Disposal of Capital Assets	-	6,889	90,754
Total Other Revenue	879,100	1,131,754	1,293,681
TOTAL REVENUE FOR THE YEAR	101,157,856	103,261,036	103,307,151

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	204,693	194,339	201,678
Professional Development - Board Members	154,765	131,073	124,661
Advisory Committees	33,250	31,094	31,000
Elections	74,000	70,759	12,088
Other Governance Expenses	360,581	413,321	262,351
Total Governance Expense	827,289	840,586	631,778
Administration Expense			
Salaries	2,872,001	2,838,509	2,883,467
Benefits	403,532	552,187	310,802
Supplies & Services	295,163	271,310	313,364
Non-Capital Furniture & Equipment	17,500	16,004	14,820
Building Operating Expenses	117,640	78,771	98,662
Communications	74,624	65,705	81,397
Travel	18,000	19,342	15,852
Professional Development	59,200	49,085	71,729
Amortization of Tangible Capital Assets	265,000	307,035	299,756
Total Administration Expense	4,122,660	4,197,948	4,089,849
Instruction Expense			
Instructional (Teacher Contract) Salaries	50,028,053	50,434,286	48,810,493
Instructional (Teacher Contract) Benefits	2,485,105	3,101,575	2,503,242
Program Support (Non-Teacher Contract) Salaries	11,167,450	10,777,439	10,895,820
Program Support (Non-Teacher Contract) Benefits	2,206,546	2,095,343	2,112,009
Instructional Aids	2,509,427	2,304,943	2,367,800
Supplies & Services	924,303	926,585	1,027,579
Non-Capital Furniture & Equipment	350,970	277,976	277,049
Communications	176,684	153,103	156,498
Travel	167,950	131,622	139,878
Professional Development	703,173	589,904	936,014
Student Related Expense	67,045	106,465	75,040
Amortization of Tangible Capital Assets	1,450,000	1,539,277	1,555,165
Total Instruction Expense	72,236,706	72,438,518	70,856,587

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	4,433,715	4,380,280	4,337,402
Benefits	840,686	812,651	824,543
Supplies & Services	6,550	3,437	3,431
Non-Capital Furniture & Equipment	58,000	55,332	37,132
Building Operating Expenses	4,316,635	4,856,261	4,727,143
Communications	16,500	13,596	13,490
Travel	119,000	90,278	86,818
Professional Development	16,000	6,294	11,592
Amortization of Tangible Capital Assets	2,875,000	3,181,174	3,023,977
Total Plant Operation & Maintenance Expense	12,682,086	13,399,303	13,065,528
Student Transportation Expense			
Salaries	2,806,190	2,867,673	2,822,245
Benefits	560,675	553,498	547,705
Supplies & Services	910,350	798,415	762,052
Non-Capital Furniture & Equipment	347,600	377,913	307,603
Building Operating Expenses	80,096	67,284	61,960
Communications	12,500	11,087	9,051
Travel	18,000	8,180	15,895
Professional Development	10,500	10,619	6,954
Contracted Transportation	1,666,692	1,658,449	1,519,955
Amortization of Tangible Capital Assets	825,000	887,910	919,640
Total Student Transportation Expense	7,237,603	7,241,028	6,973,060
Tuition and Related Fees Expense			
Tuition Fees	52,572	48,114	45,884
Total Tuition and Related Fees Expense	52,572	48,114	45,884
School Generated Funds Expense			
Academic Supplies & Services	200,000	93,029	105,351
Cost of Sales	700,000	542,163	523,734
Non-Capital Furniture & Equipment	70,000	31,237	28,881
School Fund Expenses	1,310,000	1,405,527	1,383,638
Amortization of Tangible Capital Assets	35,000	26,467	26,467
Total School Generated Funds Expense	2,315,000	2,098,423	2,068,071

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	1,088,906	1,039,438	1,047,576
Program Support (Non-Teacher Contract) Salaries & Benefits	554,358	538,553	526,009
Instructional Aids	89,400	86,374	82,939
Supplies & Services	-	11,060	-
Non-Capital Furniture & Equipment	-	-	4,838
Professional Development (Non-Salary Costs)	-	7,826	28,871
Contracted Transportation & Allowances	16,000	4,307	1,106
Total Complementary Services Expense	1,748,664	1,687,558	1,691,339
External Service Expense			
Grant Transfers	-	240,310	227,407
Administration Salaries & Benefits	95,618	87,070	164,362
Instructional (Teacher Contract) Salaries & Benefits	168,793	246,713	477,556
Program Support (Non-Teacher Contract) Salaries & Benefits	1,127,275	1,124,555	1,382,054
Plant Operation & Maintenance Salaries & Benefits	142,867	145,034	137,878
Transportation Salaries & Benefits	20,014	19,615	27,920
Instructional Aids	82,848	80,842	159,560
Supplies & Services	1,195,814	1,477,474	1,199,910
Non-Capital Furniture & Equipment	9,080	27,085	82,065
Building Operating Expenses	190,325	204,293	239,302
Communications	12,663	8,845	16,197
Travel	12,980	11,466	14,826
Professional Development (Non-Salary Costs)	17,596	18,461	20,703
Contracted Transportation & Allowances	21,199	17,526	29,202
Amortization of Tangible Capital Assets	14,000	7,789	7,789
Total External Services Expense	3,111,072	3,717,078	4,186,731
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,500	-	526
Interest on Capital Loans	14,769	-	3,763
Total Interest and Bank Charges	17,269	-	4,289
Provision for Uncollectable Accounts	-	64,968	-
Total Other Expense	17,269	64,968	4,289
TOTAL EXPENSES FOR THE YEAR	104,350,921	105,733,524	103,613,116

Saskatchewan Rivers School Division No. 119
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2017

	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	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	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
Additions/Purchases	-	85,690	2,606,633	-	209,408	182,413	163,075	1,160,128	1,298	-	4,408,645	7,870,448
Disposals	-	-	(172,065)	-	(459,779)	(106,096)	(219,970)	(1,142,483)	(39,094)	-	(2,139,487)	(2,113,113)
Transfers to (from)	-	-	948,814	-	-	-	-	-	-	(948,814)	-	-
Closing Balance as of August 31	2,573,177	6,935,158	124,991,463	243,086	9,805,430	1,383,630	4,351,802	6,805,526	332,735	-	157,422,007	155,152,849
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	4,530,965	60,888,292	211,502	5,390,477	910,608	2,108,994	3,881,133	193,313	-	78,115,284	74,248,657
Amortization of the Period	-	257,995	3,082,746	5,379	705,978	138,408	434,752	1,257,857	66,537	-	5,949,652	5,832,794
Disposals	-	-	(172,065)	-	(443,276)	(21,219)	(219,970)	(1,142,483)	(39,094)	-	(2,038,107)	(1,966,167)
Closing Balance as of August 31	N/A	4,788,960	63,798,973	216,881	5,653,179	1,027,797	2,323,776	3,996,507	220,756	N/A	82,026,829	78,115,284
Net Book Value												
Opening Balance as of September 1	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
Closing Balance as of August 31	2,573,177	2,146,198	61,192,490	26,205	4,152,251	355,833	2,028,026	2,809,019	111,979	-	75,395,178	77,037,565
Change in Net Book Value	-	(172,305)	472,701	(5,379)	(513,073)	(40,872)	(271,677)	(97,729)	(65,239)	(948,814)	(1,642,387)	1,890,708
Disposals												
Historical Cost	-	-	172,065	-	459,779	106,096	219,970	1,142,483	39,094	-	2,139,487	2,113,113
Accumulated Amortization	-	-	172,065	-	443,276	21,219	219,970	1,142,483	39,094	-	2,038,107	1,966,167
Net Cost	-	-	-	-	16,503	84,877	-	-	-	-	101,380	146,946
Price of Sale	-	-	-	-	9,998	98,271	-	-	-	-	108,269	237,700
Gain (Loss) on Disposal	-	-	-	-	(6,505)	13,394	-	-	-	-	6,889	90,754

Saskatchewan Rivers School Division No. 119**Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2017**

	2017	2016
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	5,949,652	5,832,794
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(6,889)	(90,754)
Total Non-Cash Items Included in Deficit	5,942,763	5,742,040

Saskatchewan Rivers School Division No. 119**Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2017**

	2017	2016
	\$	\$
Net Change in Non-Cash Operating Activities		
Increase in Accounts Receivable	(1,507,773)	(851,746)
Decrease in Accounts Payable and Accrued Liabilities	(708,504)	(676,066)
Increase in Liability for Employee Future Benefits	207,400	140,300
Increase in Deferred Revenue	477,040	681,369
Increase in Inventory of Supplies for Consumption	(1,488)	(7,658)
Decrease in Prepaid Expenses	57,323	206,746
Total Net Change in Non-Cash Operating Activities	(1,476,002)	(507,055)

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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 16 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, 2017

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 \$3,036,600 (2016 - \$2,829,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$21,247,909 (2016 - \$22,859,757) because final tax assessments may differ from initial estimates.
- useful lives of capital assets (Note 2(g)) and related amortization (Schedule C) of \$5,949,652 (2016 - \$5,832,794) 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 and accounts payable and accrued liabilities.

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, 2017

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, insurance reimbursements, 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, 2017

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.

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, 2017

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.

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, 2017

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 1/12th 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, 2017

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.

l) Adoption of Public Sector Accounting Standards

On September 1, 2016, the School Division adopted Public Sector Accounting standards PS 2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights.

Adoption of these standards has not resulted in any disclosure changes.

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, 2017 was \$0 (August 31, 2016 - \$0).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2017	2016
Portfolio investments in the cost and amortized cost category:	Cost	Cost
Term deposit with Conexus, 1.45% interest rate, matures March 2018	\$ 5,000,000	\$ 10,000,000
Total portfolio investments	\$ 5,000,000	\$ 10,000,000

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 194,339	\$ 646,247	\$ -	\$ 840,586	\$ 631,778
Administration	3,390,696	500,217	307,035	4,197,948	4,089,849
Instruction	66,408,643	4,490,598	1,539,277	72,438,518	70,856,587
Plant	5,192,931	5,025,198	3,181,174	13,399,303	13,065,528
Transportation	3,421,171	2,931,947	887,910	7,241,028	6,973,060
Tuition and Related Fees	-	48,114	-	48,114	45,884
School Generated Funds	-	2,071,956	26,467	2,098,423	2,068,071
Complementary Services	1,577,991	109,567	-	1,687,558	1,691,339
External Services	1,622,987	2,086,302	7,789	3,717,078	4,186,731
Other	-	64,968	-	64,968	4,289
TOTAL	\$ 81,808,758	\$ 17,975,114	\$ 5,949,652	\$105,733,524	\$ 103,613,116

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, 2017.

Details of the employee future benefits are as follows:

	2017	2016
Actuarial extrapolation date	Aug. 31, 2017	Aug. 31, 2016
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate for teachers (excluding merit and promotion)	2.50%	3.20%
Inflation and productivity rate for non-teachers (excluding merit and promotion)	3.00%	3.20%
Expected average remaining service life (years)	14	14
Liability for Employee Future Benefits	2017	2016
Accrued Benefit Obligation - beginning of year	\$ 3,371,400	\$ 3,126,800
Current period benefit cost	264,000	241,200
Interest cost	74,500	81,500
Benefit payments	(170,900)	(212,600)
Actuarial (gains) losses	(338,000)	134,500
Accrued Benefit Obligation - end of year	3,201,000	3,371,400
Unamortized Net Actuarial Losses	(164,400)	(542,200)
Liability for Employee Future Benefits	\$ 3,036,600	\$ 2,829,200

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

6. EMPLOYEE FUTURE BENEFITS (continued)

Employee Future Benefits Expense	2017	2016
Current period service cost	\$ 264,000	\$ 241,200
Amortization of net actuarial loss	39,800	30,200
Benefit cost	303,800	271,400
Interest cost	74,500	81,500
Total Employee Future Benefits Expense	\$ 378,300	\$ 352,900

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:

	2017			2016
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	720	16	736	743
Member contribution rate (percentage of salary)	11.30%	6.05%	6.05 - 11.30%	6.05 - 10.20%
Member contributions for the year	\$ 6,127,025	\$ 34,788	\$ 6,161,813	\$ 5,455,000

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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:

	2017	2016
Number of active School Division members	628	641
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	\$ 1,636,563	\$ 1,678,398
School Division contributions for the year	\$ 1,635,810	\$ 1,676,133
Actuarial (extrapolation) valuation date	(Dec-31-2016)	Dec-31-2015
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (in thousands)	\$ 344,484	\$ 316,933

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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:

	2017			2016		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 5,562,642	\$ -	\$ 5,562,642	\$ 4,937,355	\$ -	\$ 4,937,355
Provincial Grants Receivable	400,000	-	400,000	800,000	-	800,000
Other Receivables	2,397,666	18,668	2,378,998	1,096,512	-	1,096,512
Total Accounts Receivable	\$ 8,360,308	\$ 18,668	\$ 8,341,640	\$ 6,833,867	\$ -	\$ 6,833,867

As at January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After that date, the School Division will no longer earn taxation revenue.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Accrued Salaries and Benefits	\$ 295,273	\$ 355,343
Supplier Payments	1,711,162	1,700,888
Other - Debenture Principal & Interest, GST payable	33,425	26,676
Total Accounts Payable and Accrued Liabilities	\$ 2,039,860	\$ 2,082,907

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2016	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2017
Capital projects:				
Federal Capital Tuition	\$ 268,487	\$ 86,617	\$ -	\$ 355,104
Friday Night Lights	37,719	-	-	37,719
Proceeds from Sale of School Buildings	342,711	-	-	342,711
Total capital projects deferred revenue	648,917	86,617	-	735,534
Other deferred revenue:				
Tax Liability	1,162,748	1,584,620	1,162,748	1,584,620
Other Grant - Global Partners	31,449	-	31,449	-
Total other deferred revenue	1,194,197	1,584,620	1,194,197	1,584,620
Total Deferred Revenue	\$ 1,843,114	\$ 1,671,237	\$ 1,194,197	\$ 2,320,154

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

11. COMPLEMENTARY SERVICES

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

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the School Division in 2017 and 2016:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Program	2017	2016
Revenues:			
Operating Grants	\$ 1,559,304	\$ 1,559,304	\$ 1,558,212
Total Revenue	1,559,304	1,559,304	1,558,212
Expenses:			
Salaries & Benefits	1,577,991	1,577,991	1,573,585
Instructional Aids	86,374	86,374	82,939
Supplies & Services	11,060	11,060	-
Non-Capital Furniture & Equipment	-	-	4,838
Professional Development (Non-Salary Costs)	7,826	7,826	28,871
Contracted Transportation & Allowances	4,307	4,307	1,106
Total Expenses	1,687,558	1,687,558	1,691,339
Deficiency of Revenue over Expenses	\$ (128,254)	\$ (128,254)	\$ (133,127)

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

Pre-K Program

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

12. EXTERNAL SERVICES

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

Following is a summary of the revenues and expenses of the External Services programs operated by the School Division in 2017 and 2016:

Summary of External Services Revenues and Expenses, by Program	Kids First	Following Their Voices	First Nation-Metis Achievement	Other Programs	2017	2016
Revenues:						
Operating Grants	\$ 1,485,038	\$ 1,636,000	\$ 524,771	\$ 488,072	\$ 4,133,881	\$ 2,949,732
Fees and Other Revenue	150	-	-	739,567	739,717	550,914
Total Revenue	1,485,188	1,636,000	524,771	1,227,639	4,873,598	3,500,646
Expenses:						
Grant Transfers	-	240,310	-	-	240,310	227,407
Salaries & Benefits	364,982	-	450,597	807,408	1,622,987	2,189,770
Instructional Aids	27,173	-	1,980	51,689	80,842	159,560
Supplies & Services	860,520	-	115,395	501,559	1,477,474	1,199,910
Non-Capital Furniture & Equipment	4,293	-	1,403	21,389	27,085	82,065
Building Operating Expenses	896	-	-	203,397	204,293	239,302
Communications	6,471	-	2,062	312	8,845	16,197
Travel	749	-	8,533	2,184	11,466	14,826
Professional Development (Non-Salary Costs)	14,229	-	336	3,896	18,461	20,703
Contracted Transportation & Allowances	17,526	-	-	-	17,526	29,202
Amortization of Tangible Capital Assets	-	-	-	7,789	7,789	7,789
Total Expenses	1,296,839	240,310	580,306	1,599,623	3,717,078	4,186,731
Excess (Deficiency) of Revenue over Expenses	\$ 188,349	\$ 1,395,690	\$ (55,535)	\$ (371,984)	\$ 1,156,520	\$ (686,085)

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

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

Following Their Voices represent transfers from the Ministry of Education as funding support to raise the educational achievement and participation of First Nations, Metis and Inuit students.

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, eagle's nest, invitational shared services initiative, regional intersectoral committee, summer literacy camp, summer language immersion program and swimming pool.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
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As at August 31, 2017

13. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, 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.

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

Details of accumulated surplus are as follows:

	August 31, 2016	Additions during the year	Reductions during the year	August 31, 2017
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 77,037,565	\$ -	\$ 1,642,387	\$ 75,395,178
PMR Maintenance Project Allocations (1)	(94,596)	1,986,028	1,155,771	735,661
Internally Restricted Surplus:				
Capital projects:				
Office Facility	253,478	-	253,478	-
Relocatable classrooms	700,954	1,684,775	1,885,729	500,000
Replacement of Track Equipment	135,928	-	35,928	100,000
Technology	633,564	-	133,564	500,000
Telephone and Paging Renewal	268,131	150,000	392,533	25,598
Track Resurfacing	1,447,222	-	-	1,447,222
Transportation	119,830	713,177	83,007	750,000
	3,559,107	2,547,952	2,784,239	3,322,820
Other reserves:				
Consultant Professional Development	14,231	-	9,960	4,271
Future Expenditures	61,912	250,000	70,759	241,153
School Budget Carryovers	92,564	-	9,246	83,318
School Generated Funds Carryovers	1,414,071	-	66,232	1,347,839
	1,582,778	250,000	156,197	1,676,581
Other projects:				
Eagle's Nest Project	35,714	-	35,714	-
Following Their Voices	-	1,636,000	240,310	1,395,690
First Nation-Metis Achievement Project	175,133	524,771	577,444	122,460
Invitational Shared Services Initiative - Muskoday	7,024	150,000	150,394	6,630
Invitational Shared Services Initiative - Wahpeton	167,428	150,000	285,315	32,113
Kids First Project	42,762	1,485,038	1,294,691	233,109
Other Projects	65,965	225,028	120,427	170,566
Regional Intersectoral Committee Program	17,675	42,085	59,760	-
	511,701	4,212,922	2,764,055	1,960,568
Unrestricted Surplus	17,767,513	-	2,966,741	14,800,772
Total Accumulated Surplus	\$ 100,364,068	\$ 8,996,902	\$ 11,469,390	\$ 97,891,580

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

13. 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

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.

Future expenditures reserve represents funds available for future expenditures.

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.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

13. ACCUMULATED SURPLUS (continued)

Internally restricted surplus – other projects

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

Following Their Voices represent transfers from the Ministry of Education as funding support to raise the educational achievement and participation of First Nations, Metis and Inuit students.

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.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on June 20, 2016 and the Minister of Education on August 8, 2016.

15. RELATED PARTIES

These financial statements include transactions with related parties. The School Division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The School Division is also related to non-crown enterprises that the Government jointly controls or significantly influences.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
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15. RELATED PARTIES (continued)

Related Party Transactions

Transactions with these related parties have occurred and been settled on normal trade terms.

	2017	2016
Revenues:		
Community Initiatives Fund	\$ 104,200	\$ 58,600
Ministry of Education	75,398,730	72,857,539
Ministry of Health	-	874,310
Prince Albert Roman Catholic Separate School Division No. 6	59,199	190,931
Saskatchewan Government Insurance	290,292	299,611
Other	70,519	81,538
	\$ 75,922,940	\$ 74,362,529
Expenses:		
Good Spirit School Division - public section trust	\$ 106,078	\$ 78,348
Living Sky School Division No. 202	1,200	1,100
Prince Albert Parkland Health Region	41,248	23,587
Saskatchewan Government Insurance	132,801	133,655
Saskatchewan Power Corporation	1,302,868	1,293,607
Saskatchewan Telecommunications Holding Corporation	572,392	267,663
Saskatchewan Workers' Compensation Board	438,329	408,828
SaskEnergy Incorporated	574,996	859,922
Other	42,605	74,362
	\$ 3,212,517	\$ 3,141,072
Accounts Receivable:		
Ministry of Education - Provincial Grants	\$ 400,000	\$ 800,000
Other	116,932	160,522
	\$ 516,932	\$ 960,522
Prepaid Expenses:		
Saskatchewan Workers' Compensation Board	\$ 146,110	\$ 135,273
	\$ 146,110	\$ 135,273
Accounts Payable and Accrued Liabilities:		
Saskatchewan Power Corporation	\$ 77,360	\$ 57,268
Saskatchewan Telecommunications Holding Corporation	106,211	50,961
SaskEnergy Incorporated	8,829	8,020
	\$ 192,400	\$ 116,249

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.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
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16. TRUSTS

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

Information about these trusts is as follows:

			Total	
	Charity	Scholarships	December 31, 2016	December 31, 2015
Cash	\$ 184,562	\$ 45,032	\$ 229,594	\$ 249,896
Total Assets	\$ 184,562	\$ 45,032	\$ 229,594	\$ 249,896
Revenues				
Contributions and donations	\$ 72,102	\$ 20,500	\$ 92,602	\$ 144,265
Interest on investments	1,866	434	2,300	2,557
	73,968	20,934	94,902	146,822
Expenses				
In-kind & school expenditures	94,304	-	94,304	102,297
Scholarships paid	-	20,900	20,900	23,716
	94,304	20,900	115,204	126,013
(Deficiency) Excess of Revenue over Expenses	(20,336)	34	(20,302)	20,809
Trust Fund Balance, Beginning of Year	204,898	44,998	249,896	229,087
Trust Fund Balance, End of Year	\$ 184,562	\$ 45,032	\$ 229,594	\$ 249,896

17. CONTINGENT LIABILITIES

Litigation

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

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- 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.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
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19. ACCOUNTING CHANGES

On September 1, 2016, the School Division adopted the following new standards:

- PS 3420 Inter-entity Transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective; and
- PS 3430 Restructuring Transactions. This section establishes how to account for and report restructuring transactions for both the receipt and transfer of assets and liabilities, together with related program or operating responsibilities.

The adoption of the new standards has been on a prospective basis, without restatement of prior period comparative amounts.

The adoption of the new standards has not resulted in any changes to the measurement, recognition, or disclosure of the School Division's inter-entity transactions. During the year, the School Division did not have any restructuring transactions.

20. SUBSEQUENT EVENTS

Subsequent to the year end the School Division entered into an agreement to purchase school buses at a total cost of \$788,270.

21. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the School Division from potential non-payment of accounts receivable. The credit risk related to the School Division's receivables from 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, 2017 was:

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

21. RISK MANAGEMENT (continued)

i) Credit Risk (continued)

August 31, 2017						
	Total	Current	0-30 days	30-60 days	60-90 days	over 90 days
Grant Receivables	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Other Receivables	2,222,105	33,648	2,155,050	148	8,062	25,197
Gross Receivables	2,622,105	433,648	2,155,050	148	8,062	25,197
Allowance for Doubtful Accounts	18,668	-	-	-	-	18,668
Net Receivables	\$ 2,603,437	\$ 433,648	\$ 2,155,050	\$ 148	\$ 8,062	\$ 6,529

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, 2017					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,039,860	\$ 2,039,860	\$ -	\$ -	\$ -
Total	\$ 2,039,860	\$ 2,039,860	\$ -	\$ -	\$ -

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, 2017.

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
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21. RISK MANAGEMENT (continued)

iii) Market Risk (continued)

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The School Division is exposed to currency risk on 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.