



**Saskatchewan Rivers School Division
No. 119**

2017-18 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 Gordon S. Wyant Q.C.
Minister of Education

Dear Minister Wyant:

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 2017-18 annual report. This report presents an overview of the Saskatchewan River School Division's goals, activities and results for the fiscal year September 1, 2017 to August 31, 2018. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Barry Hollick,
Board Chair



Introduction

This annual report provides an overview of Saskatchewan Rivers Public School Division's activities and accomplishments for the 2017-18 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, and 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.

Governance

The Board of Education

Saskatchewan Rivers Public School Division (SRPSD) is governed by a nine 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 four 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, 2018 are:

Elected to represent the City of Prince Albert at large:

Grant Gustafson, Barry Hollick (Board Chair), Arne Lindberg 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 Mclvor

Ward 5 – Bill Gerow



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

The 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 Board, in conjunction with a committee made of School Community Council members, award funding annually to schools through a board-funded Program Enhancement Grant. This grant provides funds for schools that generate innovative ideas to enrich the educational programs in our division. Programs align with strategies that support the achievement of divisional or school goals and ultimately enhance student achievement, promote student engagement and support the principles of equity and inclusion.

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 2017-2018 SCC Seminar engaged SCCs in discussions on strategies to positively affect student attendance, identifying barriers for families within our communities and strategizing solutions for families, as well as learning of our division's commitment to mental health literacy and student support.

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. To support this requirement, School Community Council reviewed Learning Improvement Plans with School Administrators and submission of Learning Improvement Plans to the Board was completed on behalf of School Community Council members and each School.

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. Examples from the 2017-18 school year include: SCC hosting Christmas Dinner to support all families with St. Louis Public School.

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 is 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.

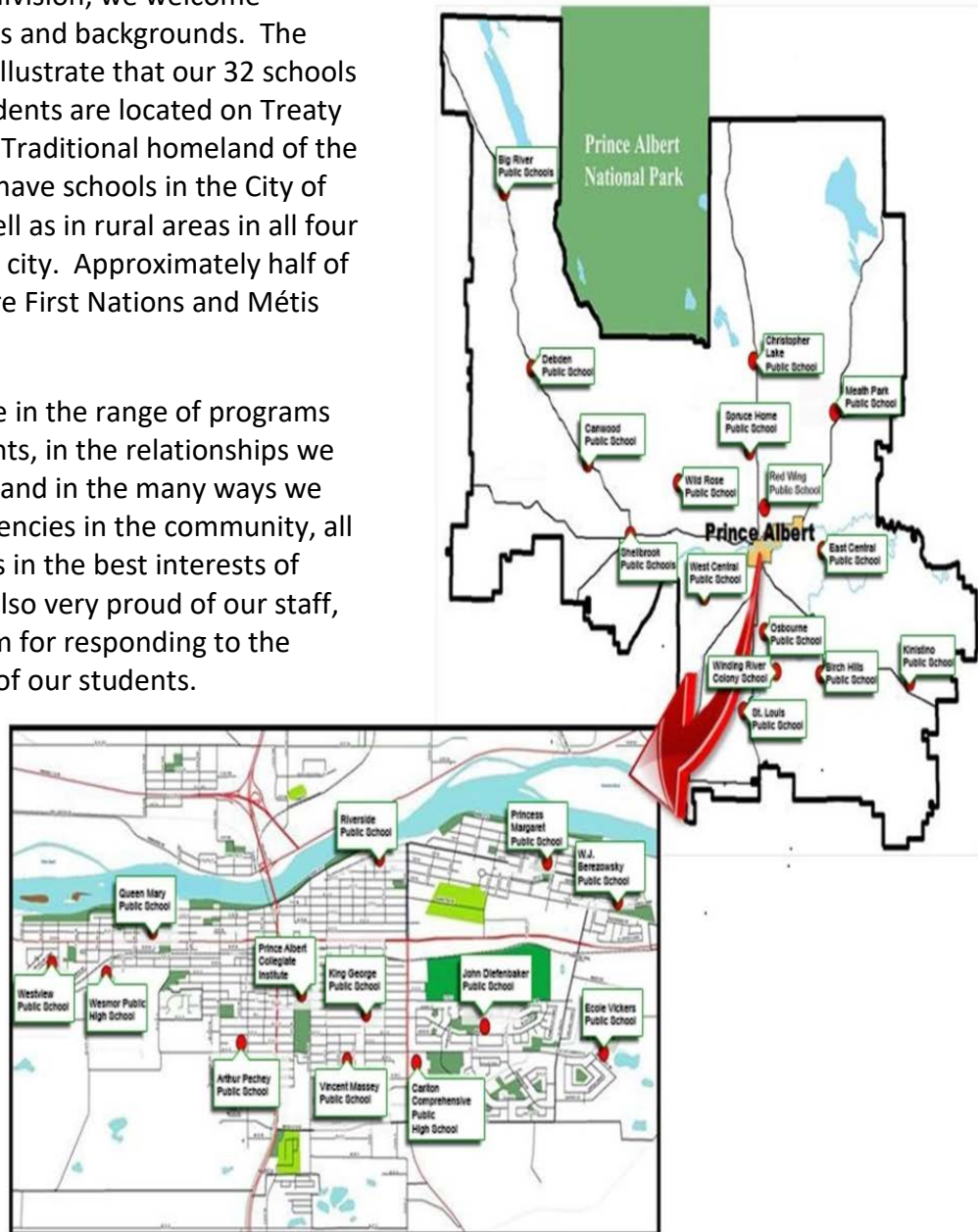


Figure 1: Location of Saskatchewan Rivers Public School Division/Schools

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.

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, and Justice to local community based organizations (CBO), connect in some way to SRPSD. Prince Albert has strong inter-sectoral 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 a multitude of formal partnerships and memorandums of understanding with local community stakeholders, including but not limited to, the following examples: SRPSD is the accountable partner for KidsFirst, has facility use agreement with Family Futures childcare, has formal Invitational Shared Services Initiative agreements with Saskatoon Tribal Council and Wahpeton Dakota Nation, as well as a shared agreement to administer support for youth in corrections within SRPSD. 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.

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, for example through partnerships that that supported summer camp opportunities, such as literacy and cultural camps, to help with the holiday achievement gap that can surface for vulnerable students.

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 in 2013. Other organizations, such as Saskatchewan Polytechnic, have since 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]. Further productive partnerships with agencies such as Red Cross, provide youth and staff with training in CPR and First Aid, as well as youth directed support through Respect Ed workshops.

Creating and maintaining relationships within the community is evident in SRPSD’s participation and partnership in community events. Such local events include “the Heart of the Youth Pow Wow” as well as events supporting unity in Truth and Reconciliation (i.e. Debden Public School’s mural project).

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. Our programs are guided by the *Student First* approach in which students’ strengths, needs and interests are central to inclusive educational learning experiences.¹

¹ Saskatchewan Ministry of Education. (2017). *Inclusive Education*. Retrieved from <http://www.publications.gov.sk.ca/details.cfm?p=85573>

Student Support Services

The Inclusive Learning Team provides a variety of supports to school teams, students, and parents through inter-professional collaborative teams. Teams include SRPSD personnel as well as individuals from outside agencies gathering professionals such as consultants, psychologists, speech language pathologists, occupational therapists, a physical therapist, an audiologist, educational support teachers, social workers, and outreach workers. All of these professionals collaborate with classroom teachers, educational support teachers and administrators in each of our schools to respond to student needs in inclusive learning environments.

Specialized Learning Centres

Educators in our Specialized Learning Centres provide intensive, needs-based supports and educational opportunities that structure learning success for our most vulnerable students. Students attending our Specialized Learning Centres 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 in our Specialized Learning Centres 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 supports, the protocol provides schools with guidelines for accessing the expertise of a Student Support Services consultant, and elementary English as an Additional Language (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 2017-18, École Vickers Public School and Debden Public School both offered French Immersion from Kindergarten to Grade 8. The 2017-18 school year marked the last year of the transition of some French immersion students from École Vickers Public School to Arthur Pechey Public School with the addition of grades 5, 6 and 7 to Arthur Pechey's French Immersion Program. As of September 2018, both Arthur Pechey Public School and École Vickers Public School now offer French Immersion to students in Kindergarten to Grade 8 residing in their respective catchment areas in Prince Albert. This marks the last phase of our three-year French Immersion expansion program for the Prince Albert region. In spring 2018, the Board of education, under the recommendation of the School Community Council, formally recognized the French Immersion program at Arthur Pechey Public School with the renaming of the school to École Arthur Pechey Public School. Carlton Comprehensive High School completes our French Immersion programming for students in Grades 9 to 12 for students in the Prince Albert region.

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. The ESSP 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.

2017-18 was the fourth 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; and,
- Alignment of human, physical and fiscal resources.

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

ESSP Priority:

Contingent on recommendations from the sector, implement and actualize the provincial Unified Student Information System.

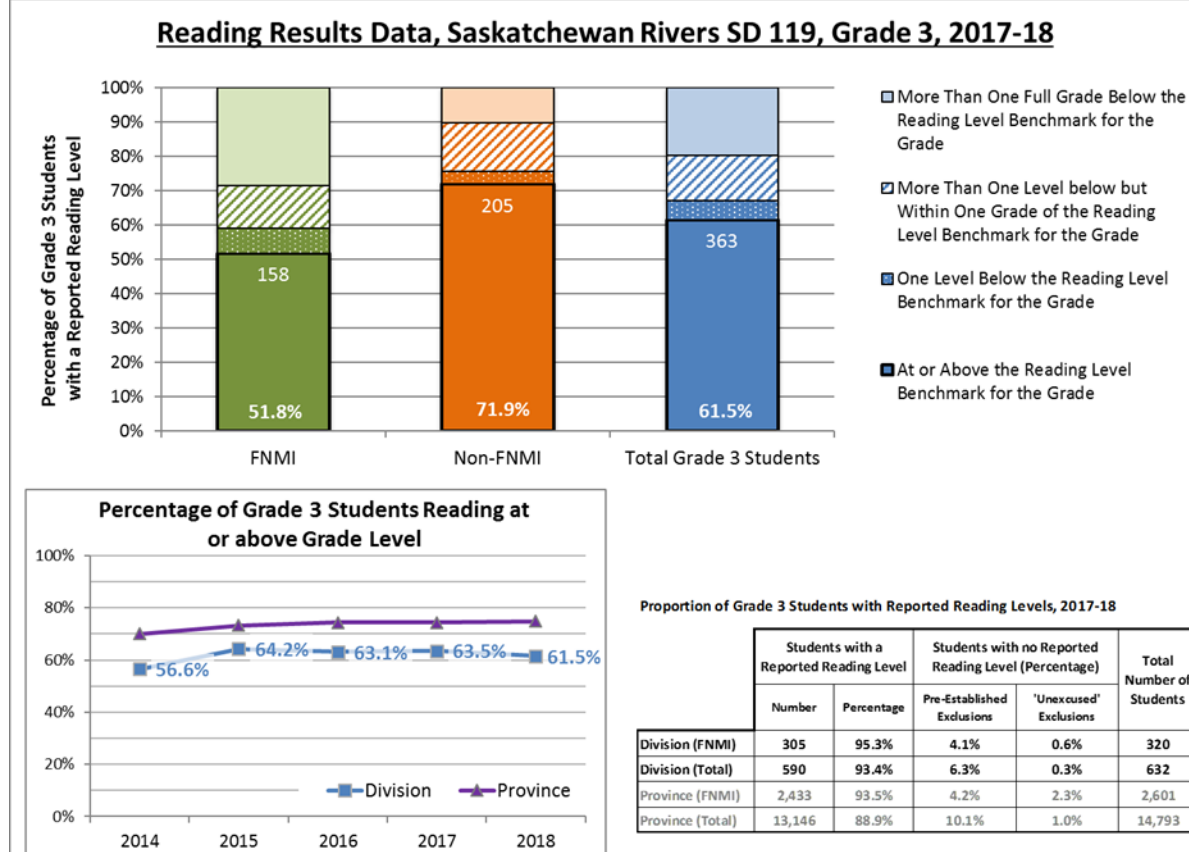
<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p>	<p>The Saskatchewan Rivers School Division goal statements for reading, writing and math are written in a manner that allows every student to have an individualized goal. For example, the Saskatchewan Rivers School Division goal statements for Reading Literacy is the following:</p> <p>By June 2018 100% of SRPSD students will be achieving:</p> <ul style="list-style-type: none"> • mastery or proficiency standards; or • 50% catch-up growth; or • an individualized goal in reading literacy. <p>Individualizing the goals in this way allows every teacher and every student to have an achievable academic target. The success rate for the achievement of these individualized goals in schools that focused on reading during the 2017-18 school year was 81.6% according to summaries of achievement provided by each school.</p>
<p>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p>	<p>Saskatchewan Rivers School Division has followed the following broad strategies in our pursuit of achievement of the Reading, Writing and Math at grade level outcomes:</p> <ul style="list-style-type: none"> • We implemented and supported <i>Saskatchewan Reads</i>. • We embedded a coaching program in all schools. • We orientated and supported first and second year teachers about current best practices. • We provided professional development to principals and vice principals so they were empowered in their roles as instructional leaders in schools. • We provided educational support teacher training and support so these teachers were empowered in their roles as instructional leaders in schools. • We deployed a broad range of division professional development opportunities to address the needs of students and staff in their work towards the ESSP and division goals. • We refreshed our focus on inclusive education best practices with the implementation of the Ministry's renewed vision of Inclusive Education. • We supported inclusive education practices and strategies with Inclusive Learning Team's coordinated inter-professional supports for school based teams.

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. 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.



Notes: Reading levels are reported based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with a 'valid' reported reading level as the denominator. (Excluded or non-participant students were not included in 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.

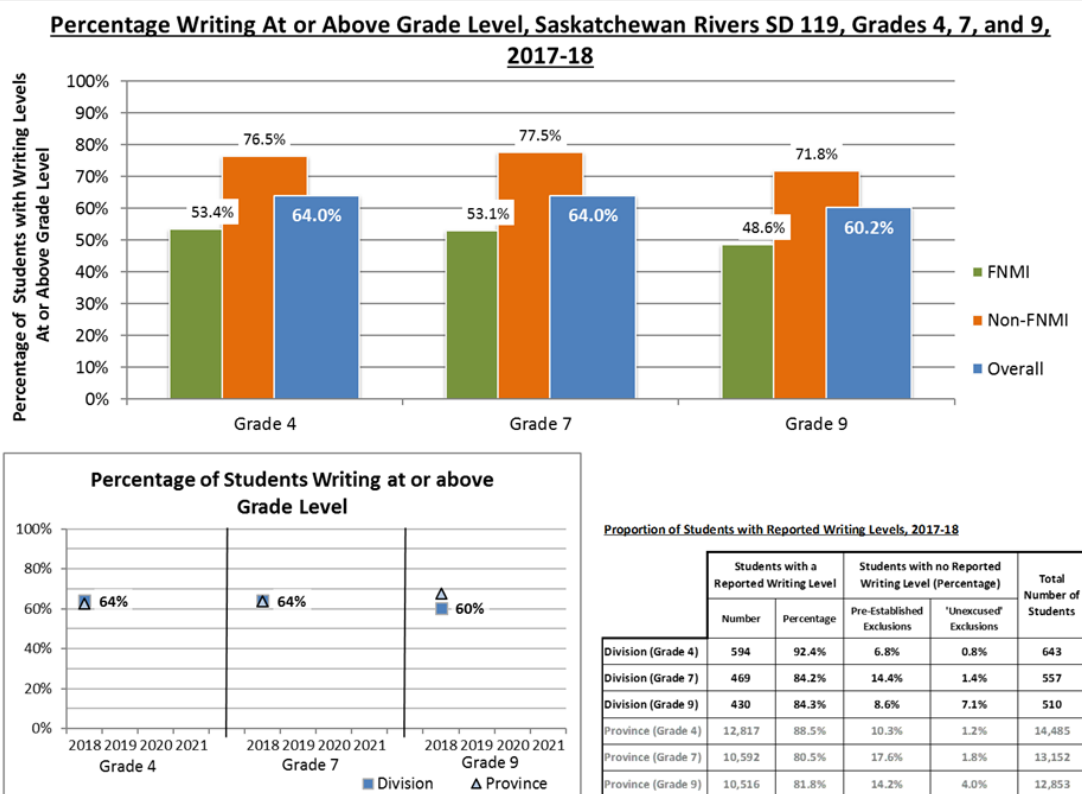
Source: Ministry of Education, 2018

Analysis of results

The grade 3 reading results for 2017-18 were down to 61.5% compared to 63.5% of students that reached reading proficiency in 2016-17. Although the decline occurred for grade 3 reading, the pattern of growth in the number of proficient readers from grade 1 to grade 2 and from grade 2 to grade 3 continued at a rate consistent with previous years (not reported above). The percentages of Grade 3 First Nations, Métis and Inuit (FNMI) students (51.8%) and Non-FNMI students (71.9%) reading at or above grade level is relatively consistent with other measures reported here (e.g., EYE-TA and Grad Rates). The amount of reading tutor intervention strategies increased in Saskatchewan Rivers SD during the 2017-18 school year. The increase in supports combined with the decrease in achievement requires further analysis.

Proportion of Students Writing At or Above Grade Level

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) by writing level in Grades 4, 7 and 9. The charts below the graph indicate the percentage of Grades 4, 7 and 9 students in the province writing at or above grade level, as well as the proportion of students with reported writing levels. The 2018 results will provide baseline data for future reference as 2018 was the first year the Education Sector Strategic Plan requested writing assessment information.



Notes: Writing levels are reported based on provincially developed rubrics. The percentages of students in each of the writing level groupings were found using the number of students with a 'valid' reported writing level as the denominator. (Excluded or non-participant students were not included in 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, 2018

Analysis of results

The Saskatchewan Rivers School Division data for writing shows a consistent pattern with other measures in this report where there is significant difference noted when comparing the results for Non-FNMI and FNMI students (approximately 22-24%). The writing results for Saskatchewan Rivers Public School Division for grades 4 and 6 are almost identical to the provincial results. The Saskatchewan Rivers PSD results for grade 9 are slightly below the provincial results for 2018.

A working group for writing has been established within SRPSD to identify best current practices for instruction, goal setting and assessment of writing.

Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates

ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>The Saskatchewan Rivers SD goals related to First Nations, Métis and Inuit Engagement and Achievement for 2017-18 were the following:</p> <ul style="list-style-type: none"> • Achieve an annual increase of 4% on 3 and 5-year Métis and First Nation graduation rates. • Ensure 100% of FNM students are on track to graduate within 3 years or be on track to have 50% catch-up credit attainment towards the five-year grad rate. • Schools involved in Following Their Voices for at least 2 years will realize an 8% annual increase in graduation rate. • Attendance rates of periods missed will improve by 5%. • Parent Engagement/support as measured by OurSCHOOL perceptual surveys will increase 3% (identify engagement measures).
<p>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>The actions taken to achieve the goals were the following:</p> <ul style="list-style-type: none"> • Conducted Blanket exercise with 60% of staff and students. • Consultants facilitated full staff or Professional Learning Community (PLC) workshops on Treaty Education as requested. • Treaty Education was integrated into all division-based PLC workshops. • An Elders Advisory Council was established. • FTV readiness was supported for all SRPSD high schools. • The SRPSD Transitions Coach worked with all students and teachers to assist with the creation of graduation and post-graduation plans.
<p>Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation</p>	
<p>Average Final Marks</p>	
<p>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.</p>	

Average Final Marks in Selected Secondary-Level Courses, 2017-18

Subject	All Students		Non-FNMI		FNMI	
	Province	SKRvrs	Province	SKRvrs	Province	SKRvrs
English Language Arts A 10 (Eng & Fr equiv)	74.2	74.8	77.3	79.8	62.1	69.7
English Language Arts B 10 (Eng & Fr equiv)	73.6	73.1	76.7	77.8	61.0	68.8
Science 10 (Eng & Fr equiv)	72.7	72.4	76.0	77.3	59.9	67.4
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	75.9	77.0	80.3	61.6	72.3
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.7	76.9	75.8	79.5	61.7	72.6
English Language Arts 20 (Eng & Fr equiv)	74.8	75.7	77.0	79.9	63.9	70.5
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.8	77.2	70.2	79.3	62.8	75.8
Math: Foundations 20 (Eng & Fr equiv)	74.7	79.0	76.4	82.5	65.3	73.3

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, 2018

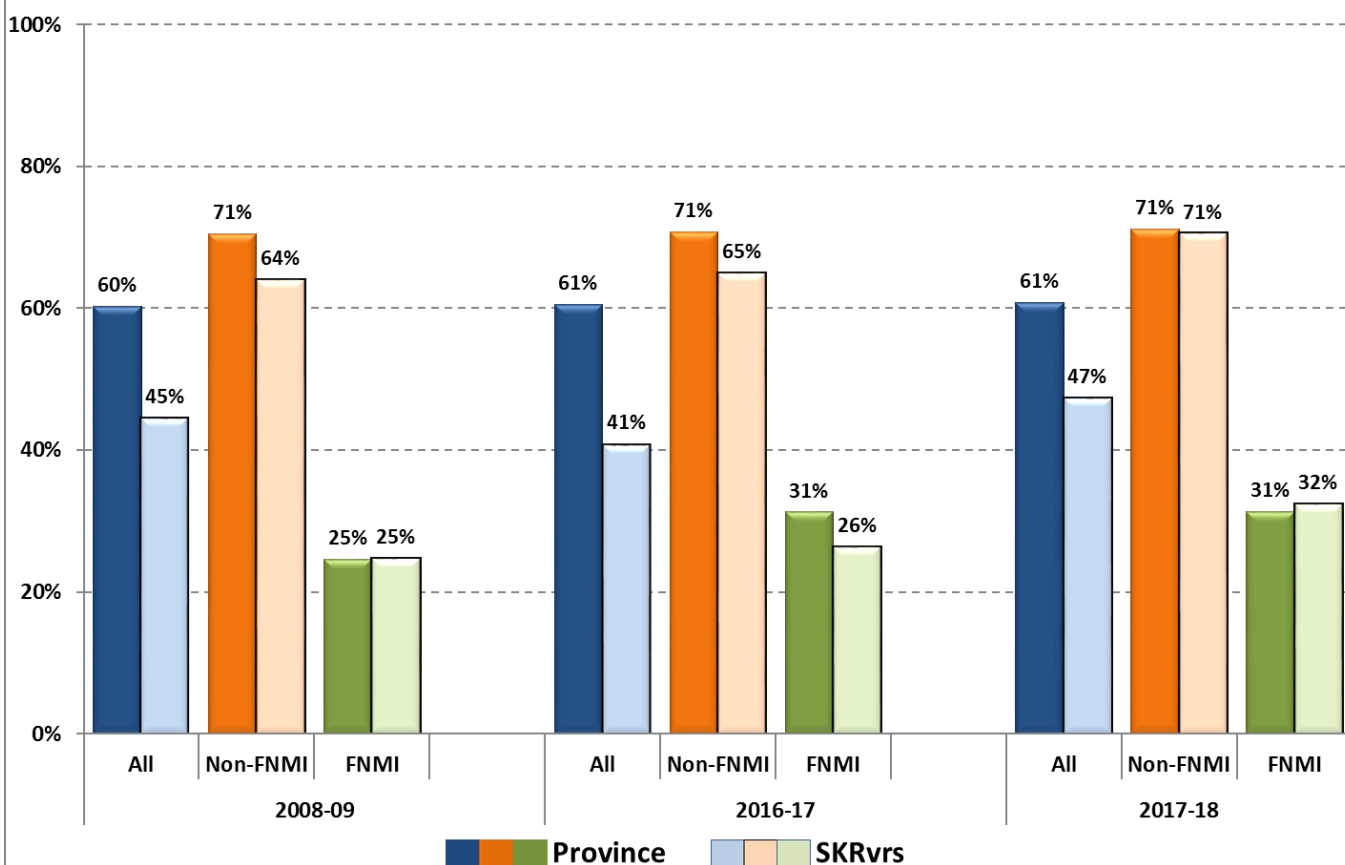
Analysis of results

The Saskatchewan Rivers School Division's average final marks in selected secondary-level courses are consistently comparable to the provincial averages. The results for First Nations and Métis students are not surprising as the attendance data also is above the provincial results for the attendance indicator. The continued emphasis within SRPSD on outcomes based assessment in its truest form and the prevalence of the growth mindset philosophy may be reflected in the averages that are consistently above the province. Allowing and encouraging students to reassess so they can learn from their mistakes will continue to be common practice in SRPSD high school classrooms.

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 graphic 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: Credit attainment measures 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, 2018

Analysis of results

The 6% increase in credit attainment compared overall to 2016-17 as indicated in the graphic is reason to be proud. The gap between First Nations and Métis students and Non First Nations and Métis students is consistent with the other academic achievement results reported in this report. The results within SRPSD are almost identical with the province for both First Nations and Métis students and Non First Nations and Métis students. An analysis of the results differentiating for urban versus rural students may help identify effective strategies for continued improvement.

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

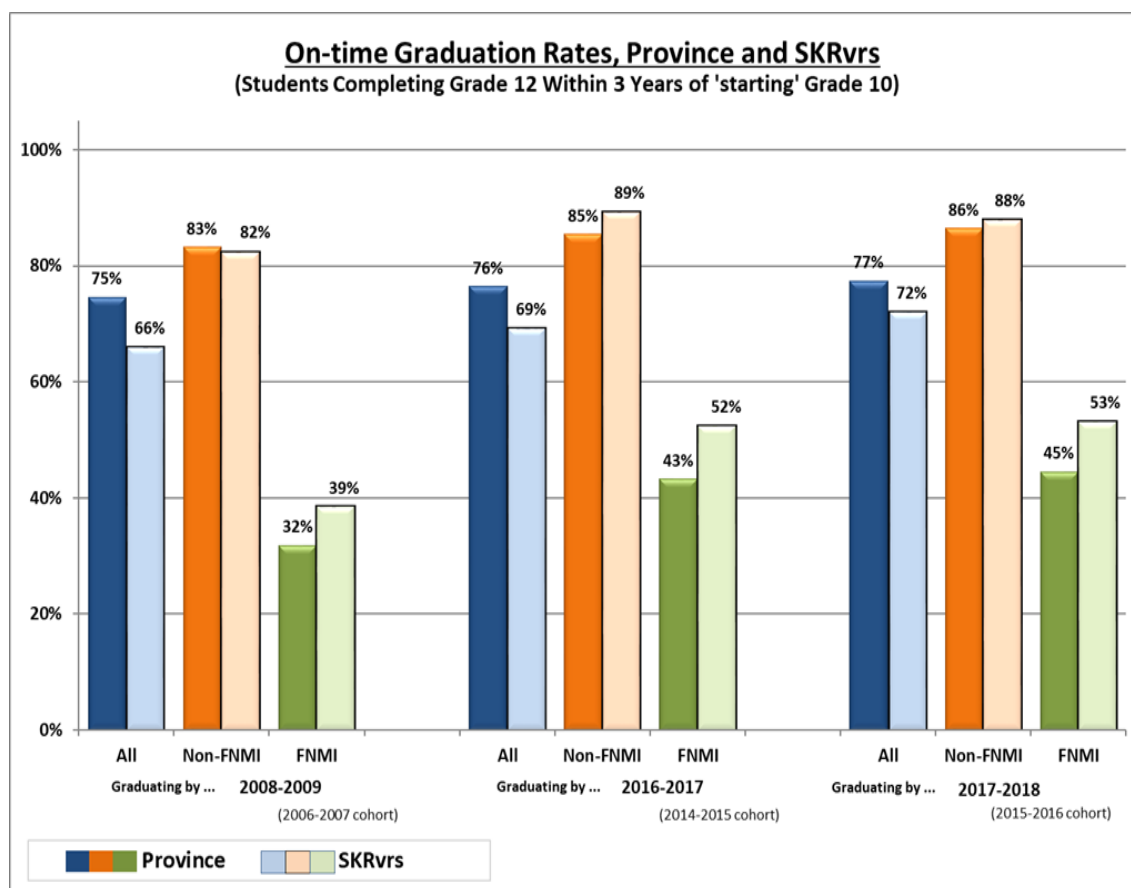
- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

<p>School Division goals aligned with the Graduation Rates outcome</p>	<p>Saskatchewan Rivers SD's plan to improve graduation rates for 2017-18 included the following details:</p> <ul style="list-style-type: none"> • Establish Graduation Priority Teams across SRPSD and within each school. • Develop administrative procedures to identify appropriate methods to allow students to recover and enhance credits to continue on their graduation and post-graduation plans. • Enhance the use of myBlueprint as a tool for students to create and maintain graduation and post-graduation plans. <p>The school division graduation targets for June of 2017-18 were the following:</p> <ul style="list-style-type: none"> • Three-year graduation target – 85% for all students and 65% for First Nations and Métis students. • Five-year graduation target – 90% for all students and 75% for First Nations and Métis students.
<p>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Graduation Rates outcome</p>	<p>Saskatchewan Rivers School Division took the following actions during the 2017-18 school year to accomplish our targets:</p> <ul style="list-style-type: none"> • The SRPSD Secondary/Transitions Coach worked with students and staff to assist with the creation of graduation and post-graduation plans. • School based Graduation Priority Teams collected and analyzed data related to student graduation achievement over the past few years. • School based Graduation Priority Teams introduced the <i>My Student First Classroom</i> survey to grade 10 students. • Division level graduation teams researched promising practices and connected monthly with school level teams to provide support. • Credit attainment reports were provided to school administration to ensure all students were on a graduation track with their classes.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time (within 3 years)

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



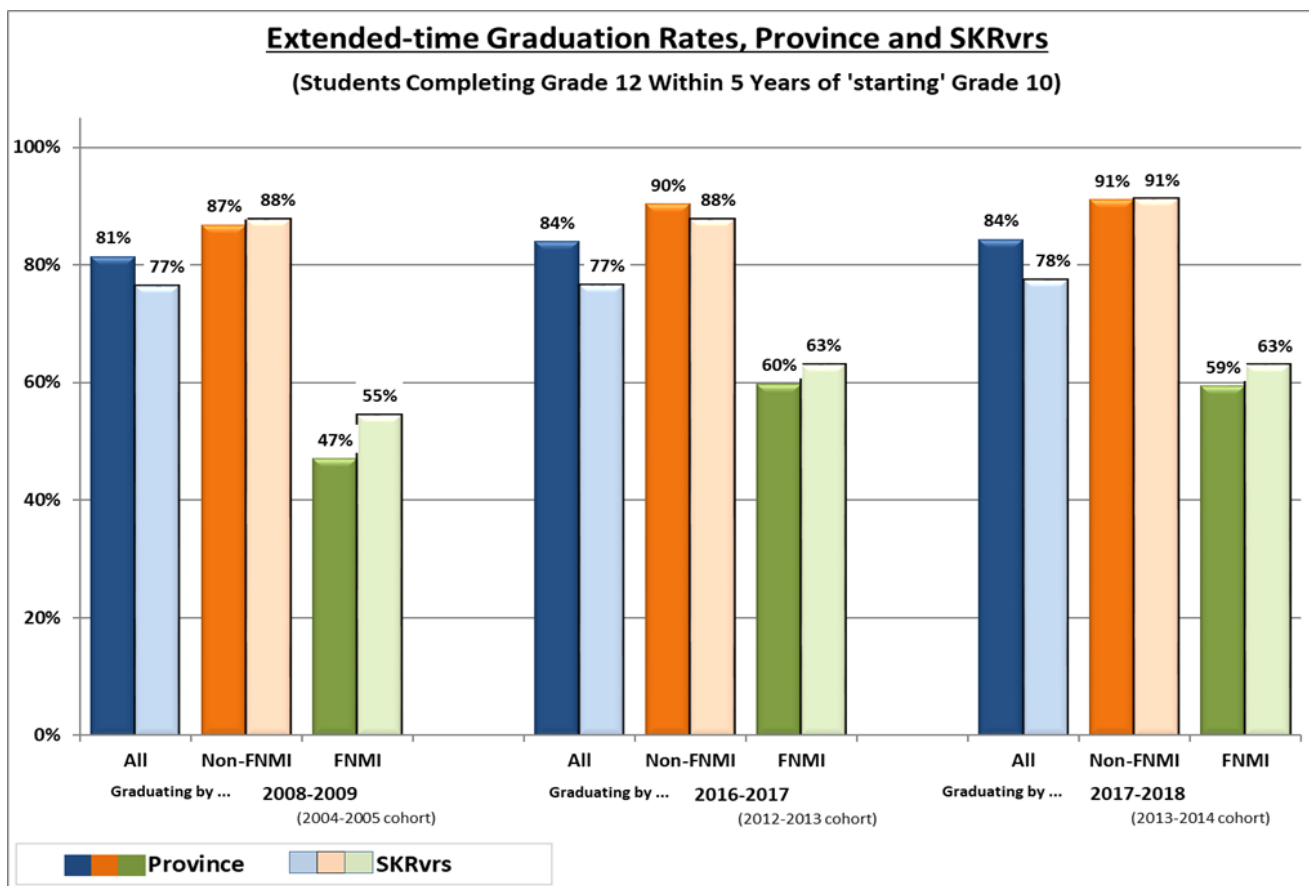
Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2018

Analysis of results

The three-year graduation rate for all SRPSD students improved from 69% to 72% compared to 2016-17. We are proud of the growth and the trend that shows in both cultural demographic categories our rates are higher than the provincial average over the last two years. The 35% gap between the demographic groups is a concern and will continue to be until there is not a need to differentiate students in this way.

Grade 12 Graduation Rate: Extended-Time (within 5 years)

The following displays the percentage of students (all students, non-FNMI and FNMI) in the school 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. Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. Extended-time graduation rates are one measure of the responsiveness of the school system.



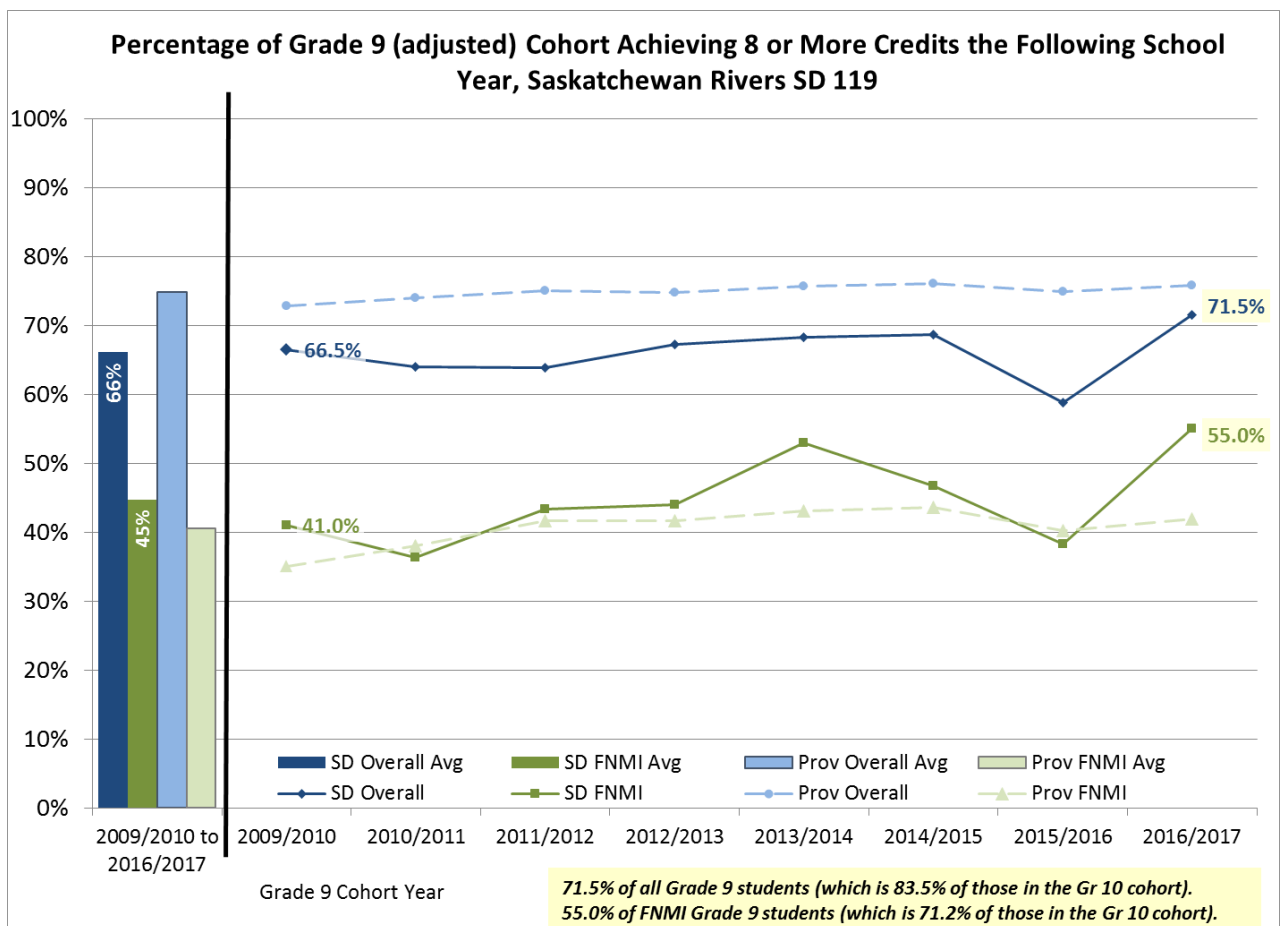
Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small 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, 2018

Analysis of results

The five-year graduation rate for all SRPSD students improved by 1% compared to 2016-17. We are proud of the growth. Although there has not been an increase for First Nations and Métis students, the division's results remain ahead of the provincial results for this subpopulation. The 28% gap between the demographic groups is a concern and will continue to be until there is not a need to differentiate students in this way.

Grade 9 to 10 Transition

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



Notes: Grade 9 to 10 transition rates 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, 2018

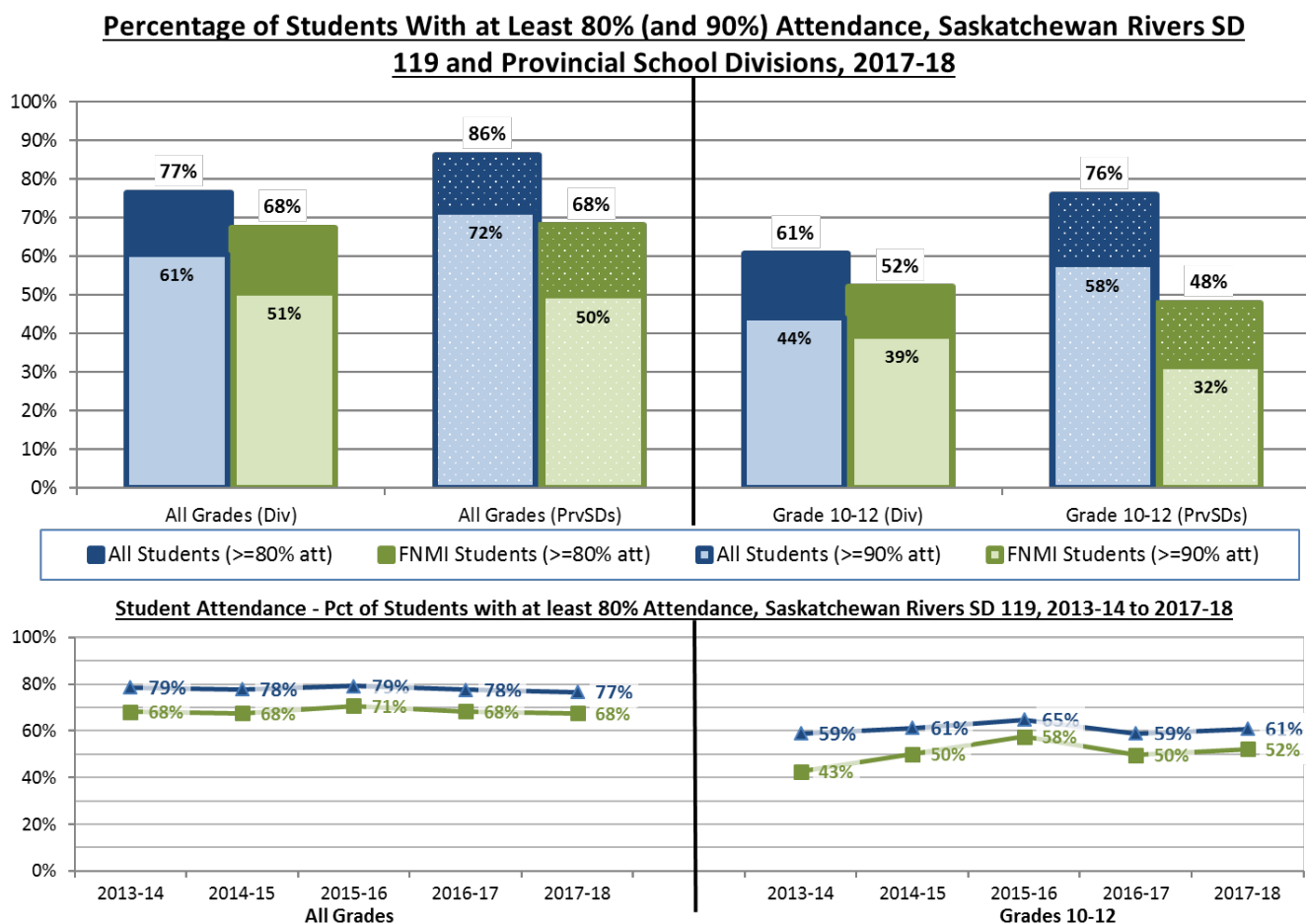
Analysis of results

The grade 9 to grade 10 student transition data for 2017-18 for SRPSD is a reason to celebrate. The improvement compared to 2016-17 is a remarkable 13% for “all” students and an astonishing 16.7% for First Nations and Métis students. The results are extremely positive, but further analysis is required to determine what were the factors contributing to the improvement. It is also important to discover why the SRPSD results are higher than the provincial averages for both First Nations and Métis and Non First Nations and Métis.

Attendance

Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational

outcomes. The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% attendance. Results for populations of fewer than ten 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, 2018

Analysis of results

The attendance data for SRPSD in 2017-18 shows a trend across all categories of First Nations, Métis and Inuit students attending about 20% less often than the Non First Nations, Métis and Inuit students. First Nations, Métis and Inuit grade 10-12 students within SRPSD are attending better than the province as a whole - (52% compared to 48% attending at least 80% of the time and 39% compared to 32% attending at least 90% of the time). The reasons why there continues to be a significantly lower level of engagement in school as indicated by attendance needs to be investigated. The provincial symposium for attendance in May of 2018 was a starting point to collaboratively work towards a solution for the chronic opportunity cost of student absenteeism.

Early Years

ESSP 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 as measured by the Early Years Evaluation – Teacher Assessment (EYE-TA).

ESSP Improvement Targets:

- **By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten**

School division goals aligned with the Early Years outcome

The SRPSD goal aligned with the ESSP outcome for 2017-18 was the following:
By June 2020, 100% of SRPSD students exiting **Kindergarten** will score within the appropriate range in all domains as measured by the EYE-TA or will be achieving the goals of an individualized plan. The attempt to provide a goal for every student in Kindergarten is aligned with the SRPSD philosophy of goal setting for all students.

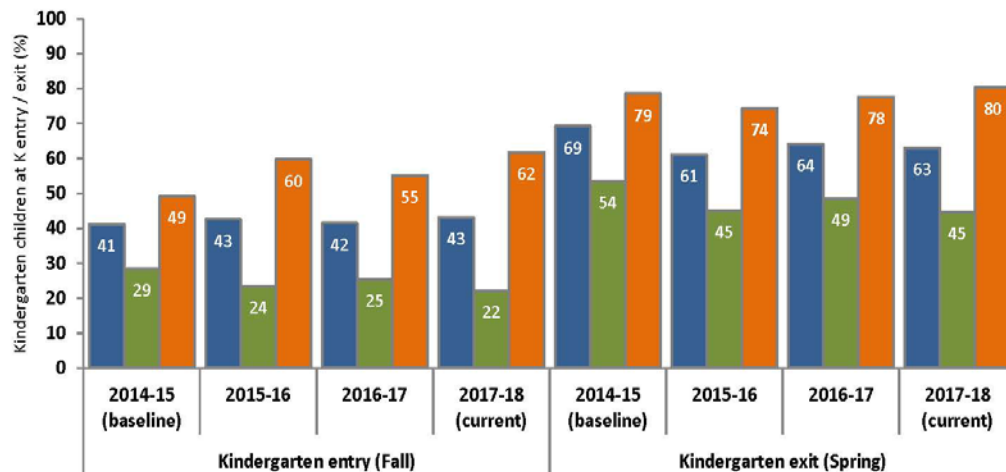
School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Early Years outcome

- The SRPSD actions used to achieve the goal included the following:
- Early Years workshops were provided to support teachers with a classroom environmental review and assessment, EYE implementation, data analysis and responsive planning.
 - The SRPSD Early Years coaches and consultant supported new teachers in Kindergarten through Grade 3 with best practices in holistic instruction and literacy development.
 - Early Learning Teams were established in each school to integrate the many talents, expertise and experiences to enhance the learning in all Pre-Kindergarten and Kindergarten classrooms.
 - Early Years coaches modeled lessons and assisted teachers in collecting and analyzing data in order to direct instruction to the specific needs of students.
 - Collaborative Interdisciplinary Services Teams worked with a common cluster of schools to analyze student needs, assess available resources and determine support interventions for vulnerable students.
 - Kindergarten teachers interacted with their student's caregivers using SEESAW (digital portfolios for students) as an engagement communication and reporting tool.

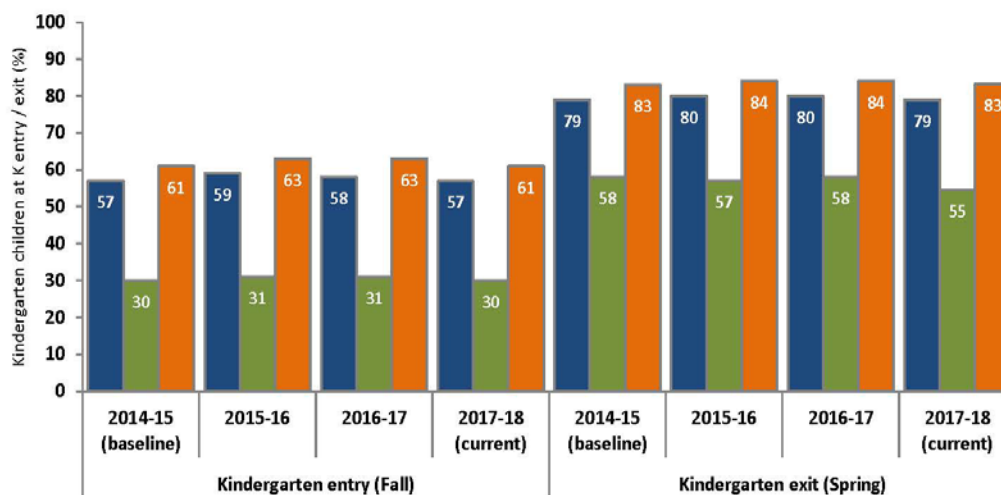
Measures for Early Years
Early Years Evaluation
<p>The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding. The following 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 three years following, as well as the provincial results for each category.</p>

**Readiness for school: children screened at Tier I (%) on Early Years Evaluation –
Teacher Assessment (EYE-TA) at Kindergarten entry & exit, 2014-15 (baseline)
through to 2017-18 (current)**

Saskatchewan Rivers SD 119



Saskatchewan (all divisions)



All Tier I children at K entry / exit (%)

FNMI Tier I children at K entry / exit (%)

Non-FNMI Tier I children at K entry / exit (%)

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, 2018

Analysis of results

The growth over the course of the 2017-18 year for Kindergarten students within SRPSD schools assessed as Tier 1 remained relatively consistent with previous years. The increase for First Nations, Métis and Inuit students was 23% in 2017-18 while in 2016-17 the increase from the fall to the spring was 24%. Non First Nations, Métis and Inuit students had an increase of 18% in 2017-18 and an increase of 23% in 2016-17. The baseline for Non First Nations, Métis and Inuit students was relatively consistent with the province. The at entry or starting point in Kindergarten for First Nations, Métis and Inuit students remains consistently lower than the provincial average. Only 22% of First Nations, Métis and Inuit students were considered as Tier 1 students in the fall compared to the provincial average of 30%. Although the growth rate is relatively stable, yearly SRPSD has approximately 10% fewer First Nations, Métis and Inuit students ready for grade 1 by the end of Kindergarten and 3% fewer Non First Nations, Métis and Inuit students ready for grade 1 by the end of Kindergarten.

School Division Local Priority Area

- **Careful Fiscal Stewardship**
The goal of SRPSD was to achieve operational savings in order to achieve a balanced budget and redirect savings to enhance student learning.
- **Infrastructure & Facilities**
Students supported in their learning by appropriate infrastructure and engaged communities.

School division goals aligned with local priority area	<p>The Saskatchewan Rivers School Division goal aligned with the local priority area for 2017-18 was the following:</p> <ul style="list-style-type: none"> • An annual investigation of efficiencies will identify two program areas and establish specific efficiency targets. • The Saskatchewan Rivers School Division will enhance system effectiveness by enhancing existing partnerships and by seeking new opportunities.
School division actions taken during the 2017-18 school year to support local priority area	<p>The SRPSD actions used to achieve the goal included the following:</p> <ul style="list-style-type: none"> • A review and changes to transportation routes. • A review and change of the needs and costs for software licensing. • Processes, administrative procedures were developed and established and the use of the asset planner software improved facility efficiencies.

Local Measures for Fiscal Stewardship / Facility Management Priority

- The transportation route review resulted in a reduction of routes while maintaining average ride times. Annual savings of \$140,000.
- The software license and hardware renewal resulted in annual savings of \$120,000.

The facility management resulted in:

- Consistent volume of active and complete service requests.
- Monitored wait times for service requests and preventative maintenance work orders to ensure timely completion of requests.
- The Board approved a FCI (facility cost index) of 12%.

Analysis of results

Changes to the transportation software improved ride efficiencies and saved costs.

The quarterly reporting on service requests and preventative maintenance has made a difference in consistency of service and extended facility life cycles through regular servicing of major components.

Demographics

Students

Grade	2014-15	2015-16	2016-17	2017-18
Kindergarten	611	609	570	637
1	611	615	631	586
2	656	634	632	637
3	669	688	630	644
4	546	652	685	647
5	597	569	669	700
6	598	587	553	686
7	576	575	593	578
8	561	582	565	584
9	617	548	590	540
10	690	733	650	721
11	705	643	683	629
12	1,009	1,129	1,204	1,115
Total	8,446	8,564	8,655	8,704
PreK	388	388	428	426

Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18
Self-Identified FNMI	K to 3	1,149	1,205	1,200	1,253
	4 to 6	834	912	971	1,089
	7 to 9	894	878	904	907
	10 to 12	1,464	1,521	1,578	1,500
	Total	4,341	4,516	4,653	4,749
French Immersion	K to 3	254	270	259	271
	4 to 6	149	159	177	181
	7 to 9	109	100	121	128
	10 to 12	64	62	55	64
	Total	576	591	612	644
English as an Additional Language	1 to 3	54	80	81	94
	4 to 6	49	63	77	111
	7 to 9	41	54	77	88
	10 to 12	19	31	52	46
	Total	163	228	287	339

NOTES:

1. Enrolment numbers are based on headcounts from the Student Data System (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, 2017

Staff

Job Category	FTEs
Classroom teachers	502.8
Principals, vice-principals	56.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	331.3
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	17.5
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	80.8
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	96.4
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	1090.8

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.

Source: SRPSD 2017-18

Senior Management Team

- Robert Bratvold, Director of Education
- Randy Emmerson, Superintendent of Schools
- Neil Finch, Superintendent of Schools
- Mike Hurd, Superintendent of Facilities
- Dr. Donald Lloyd, Chief Financial Officer
- Tom Michaud, Superintendent of Schools
- Alan Nunn, Superintendent of Schools
- Cory Trann, Superintendent of Schools
- Joyce Ward, Administrative Services Officer

Infrastructure and Transportation

School	Grades	Location
École 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	2017-18 Cost
Arthur Pechey Public School	Building *	Relocatable classrooms and multi-purpose space	\$663,164
École Vickers Public School	Roof	Roof Replacement	\$334,713
École Vickers Public School	Roof *	Roof Replacement	\$34,291
Queen Mary Public School	Roof **	Roof Replacement	\$352,301
Total			\$1,394,469

*Part of the cost of this project was paid during 2016-17 budget year.

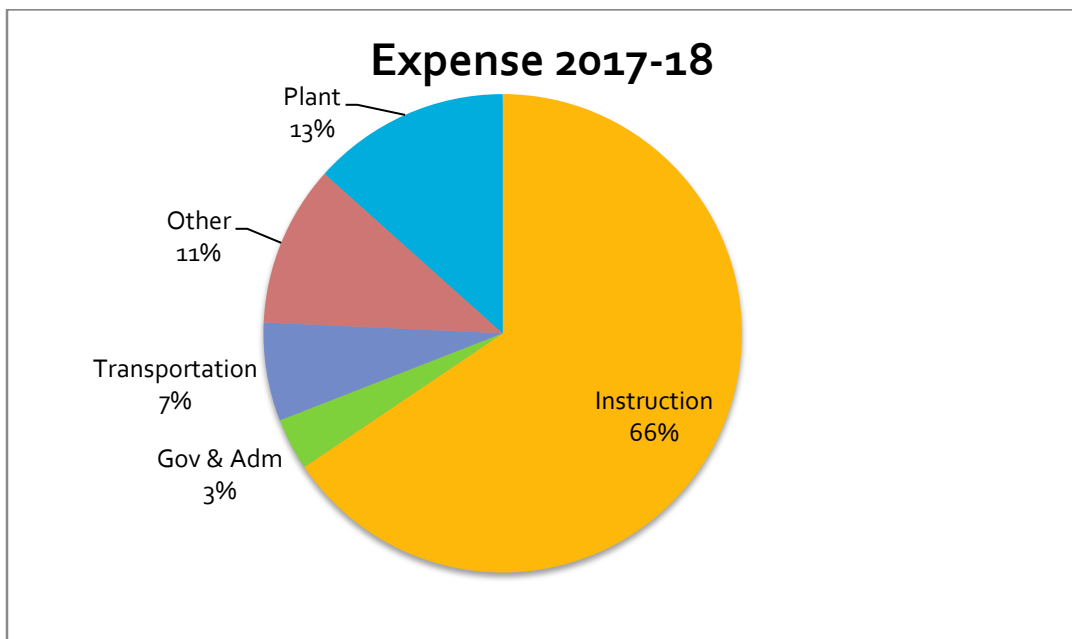
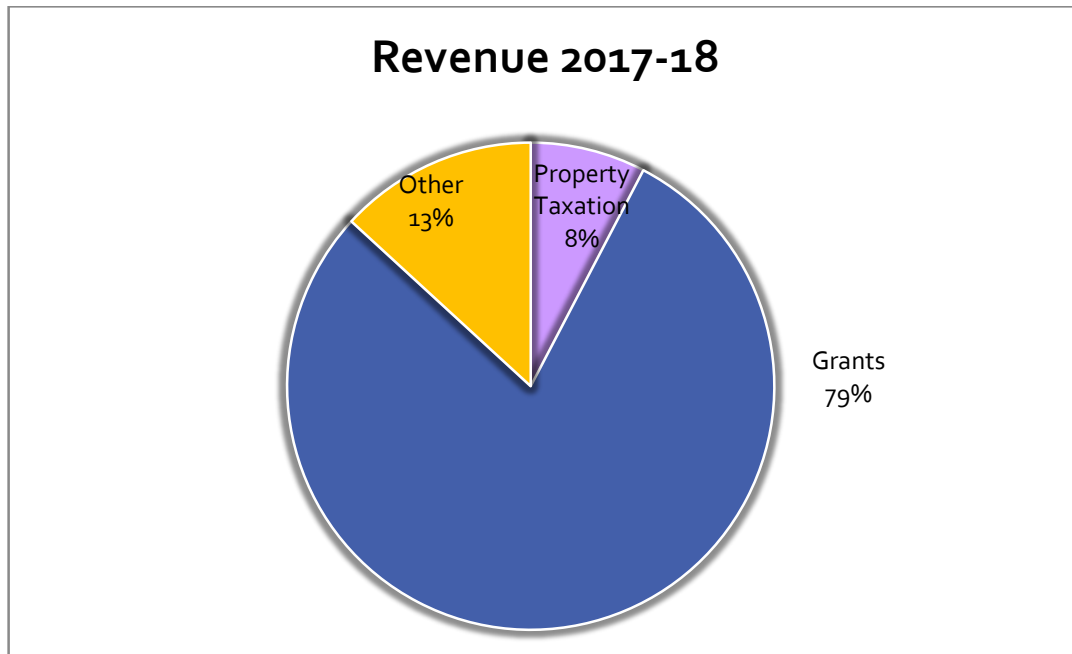
** This project will be completed in 2018-2019 and part of cost will be incurred during 2018-2019.

Transportation

Transportation Statistics	
Students transported	3922
In-town students transported (included in above)	1421
Transportation routes (includes school division and contracted)	113
Number of buses	108
Kilometres travelled daily	15,899
Average age of bus	8.5 years
Capacity utilized on buses	56%
Average one-way ride time	27 minutes
Longest one-way ride time	100 minutes
Number of school trips per year	1,605
Kilometres per year travelled on school trips	224,580
Cost per student per year	\$1,723.21
Cost per kilometre travelled	2.29

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2018	2018	2017	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
REVENUES						
Property Taxation	7,792,223	7,916,084	21,247,909	123,861	2%	
Grants	81,039,619	81,885,492	69,994,615	845,873	1%	
Tuition and Related Fees	1,861,620	2,072,565	2,350,234	210,945	11%	1
School Generated Funds	2,280,000	2,235,533	2,103,622	(44,467)	-2%	
Complementary Services	1,514,580	1,515,072	1,559,304	492	0%	
External Services	2,687,566	6,319,373	4,873,598	3,631,807	135%	2
Other	766,101	1,480,329	1,131,754	714,228	93%	3
Total Revenues	97,941,709	103,424,448	103,261,036	5,482,739	6%	
EXPENSES						
Governance	324,922	312,419	840,586	(12,503)	-4%	
Administration	3,788,287	3,500,669	4,197,948	(287,618)	-8%	4
Instruction	70,102,193	71,141,143	72,438,518	1,038,950	1%	
Plant	14,688,059	14,514,492	13,399,303	(173,567)	-1%	
Transportation	7,265,337	7,210,453	7,241,028	(54,884)	-1%	
Tuition and Related Fees	57,572	58,465	48,114	893	2%	
School Generated Funds	2,305,000	2,284,789	2,098,423	(20,211)	-1%	
Complementary Services	1,678,041	1,651,279	1,687,558	(26,762)	-2%	
External Services	2,976,549	5,589,521	3,717,078	2,612,972	88%	5
Other Expenses	2,500	2,249,240	64,968	2,246,740	89870%	6
Total Expenses	103,188,460	108,512,470	105,733,524	5,324,010	5%	
Surplus (Deficit) for the Year	(5,246,751)	(5,088,022)	(2,472,488)			

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

Note	Explanation
1	Over budget due to Federal Government and First Nations tuition fees being \$80K and individual and other tuition fees being \$131K higher than budget.
2	Over budget due to other Ministry Grants being \$2.0M and other grants being \$1.5M higher than budget.
3	Over budget due to miscellaneous revenue being \$630K higher than budget.
4	Under budget due to salaries and benefits being \$385K less than budget.
5	Over budget due to grant transfers being \$2.2M higher than budget.
6	Over budget due to the transfer of property taxes receivable to Government at December 31, 2017.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Total
		In Province	Out of Province	In Province	Out of Province	
Gerow, Bill	\$ 11,835	\$ 1,516	\$ -	\$ 3,472	\$ -	\$16,823
Gustafson, Grant	11,833	50	-	2,944	-	14,827
Hollick, Barry *	13,023	1,295	-	3,545	-	17,863
Lindberg, Arne	11,832	50	-	2,159	-	14,041
McIvor, John	11,815	498	-	-	-	12,313
Rowden, Darlene	11,833	592	-	2,396	-	14,821
Smith-Windsor, Jaimie **	11,828	2,171	-	876	-	14,875
Vickers, Michelle	11,817	138	-	441	-	12,396
Yeaman, Bill	11,832	918	-	1,245	-	13,995
Total	107,648	7,228	-	17,078	-	131,954

* Board Chair

** Board Vice-Chair

Personal Services

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

Name	Amount
AARRESTAD, JACLYN	\$55,188
ABBEY-DER, HEIDI	61,625
ABRAMYK, DON	50,393
ABREY-HARE, HOLLY	100,191
ACKERMAN, RICHELLE	82,565
ACORN, PERRY	95,208
ACORN, SHELLY	90,076
ADAMS, DAWNE	109,876
AITKEN, PAMELA	95,208
ALEXANDERSEN, KATHLEEN	85,896

Name	Amount
AMBROSE, LESLIE	74,256
AMY, BRADLEY	95,801
AMY, LORI	95,208
ANDERSON, DAWN MARIE	85,896
ANDERSON, DEAN	76,009
ANDERSON, KIMBERLY	83,682
ANDERSON-KLASSEN, PAMELA	90,076
ANDREWS, BRENDA	90,076
ARCAND, CHERYL	101,947

Name	Amount
ARISTIDE, ADRIANNA	64,632
ARMITAGE, TRENT	90,772
ARPIN, DARCY	90,076
ARPIN, KENT	118,208
ASHBY, SHARON	85,896
ASTROPE, TRACY	85,896
AURAMENKO, SHANNON	85,896
BAIN, PETER	73,732
BAIRD-MCDONALD, KIM	85,896
BALICKI, VANESSA	66,432
BALL, LAREN	84,568
BANKS, JESSIE	69,160
BANMAN, MICHAEL	50,245
BASARABA, CHAD	84,592
BATES, GEOFFREY	65,529
BATIUK, BARCLAY	121,881
BATTEN, LAURA	54,154
BEAR, BARRY	53,998
BEAR, JORDAN	60,934
BEAR, LORNE	51,576
BEAULAC, JAMIE	55,102
BECKER, BRITTNEY	58,211
BELAIR, CHARMA	52,360
BELLIVEAU, JEAN- MARC	81,470
BELYEA, CAROL-LYNN	58,211
BELYEA, LORINE	93,396
BENDER, CURTIS	83,724
BENNETT, CHELSEA	72,359
BENNETT, SHANE	72,664
BENNINGTON, CAROLYN	89,393
BENNINGTON, CHRISTOPHER	89,497
BEREZOWSKI, RHONDA	95,314
BERGEN, CHELSIE	80,462

Name	Amount
BERGEN, CLARENCE	90,076
BERGEN, MATTHEW	86,749
BERNATH, BRENDA	90,772
BEST, BRIGIT	59,461
BIBBY, PATRICIA	90,665
BILLAY, BRITTANY	82,659
BILLO, KEITH	69,601
BILODEAU, MARIE-PIER	69,029
BIRKELAND, DIANNE	69,978
BLACK, GAIL	95,208
BLAIS, ANNE	52,445
BLAIS, CHELSEY	51,774
BLAIS-COURT, MICHELLE	87,646
BLOOMQUIST, TRACY	90,104
BOETTCHER, PAMELA	91,049
BOMPAIS, REGAN	71,247
BOND, DANIEL	60,543
BONE, JENNY	90,076
BONIK, CAM	50,363
BOUCHARD, NADINE	94,472
BOURLON, NICOLE	78,935
BOUTIN, BRADLEY	58,617
BOYER, COLLEEN	85,952
BRAATEN-ERNST, CHRISTIE	77,518
BRADBURY, HEATHER	79,326
BRATVOLD, ROBERT	208,897
BRAUN, DENNIS	82,075
BRIERE, RILEY	58,225
BRILLINGER, DEREK	69,609
BROOME, DIANNE	94,917
BROWN, JENNIFER	68,438
BROWN, KELLY	84,568
BRUCE, RYAN	108,733
BRUNEAU, ASHLEY	69,646
BRUNER, CALLIE	88,896
BURLES, SARAH	82,659

Name	Amount
BURNS, CODY	72,435
CALLAGHAN, ERIN	78,568
CAMPBELL, LISA	85,896
CAMPBELL, MEGAN	85,896
CANNON, REGAN	55,742
CANTIN, KARA	100,810
CARLSON, ADRIENNE	69,646
CARRIER, JANESEA	60,543
CEY, CORINNE	110,122
CHABOYER, ORLANDA	82,311
CHESTER, CARA	66,075
CHESTER, WILLARD	51,015
CHOUMONT, LESLIE	63,248
CHOUMONT-ROY, LORI	66,666
CHRETIEN, MELISSA	58,211
CHRISTIAN, CHRISTINE	86,740
CLARKE LAURIN, CATHERINE	55,970
CLIFFORD, LORELEI	85,896
CLOSE, TRENA	90,076
COCHET, PAMELA	85,010
CONARROE, KIMBERLEY	85,896
COOK, MEAGAN	69,509
COOMBS, TSINDA	68,717
CORRIGAL, KELLY	52,411
COURT, DARCIE	93,210
COURT, JEFFREY	119,981
COUTURE, DIANA	85,896
CRAGG, LESLIE	50,436
CRAIG, STACY	83,385
CRAWFORD, LORRAINE	85,896
CRAWFORD-MORLEY, CAITLIN	60,473
CROSHAW, RICK	107,341
CROSS, JENNA	98,784
CUNNINGHAM, SHEILA	90,965
CYR, AMANDA	85,896

Name	Amount
DAELICK, COLETTE	90,076
DALLYN, BROOKE	63,876
DALLYN, CHANTELE	85,896
DAMS, ANITA	90,076
DANSEREAU, BONNIE	85,453
DEBRAY, STACEY	50,378
DECK, MELANIE	90,076
DELI, TABATHA	92,948
DELISLE, SYLVIA	100,240
DELUREY, MICHELLE	75,014
DERKACH, JUSTIN	67,852
DESCHAMBEAULT, HEATHER	51,096
DIENO, DIANE	85,896
DMYTERKO, HOLLY	90,076
DOBERSHECK, HAZEL	85,896
DODERAI, SHERRY- LYNNE	85,896
DOETZEL, KIMBERLY	58,953
DONALDSON, SUSAN	87,754
DORMUTH, MICHAEL	86,560
DUECK, JOSHUA	58,988
DUEKER, MORGAN	55,511
DUMAIS, DENISE	85,896
DUMELIE, CHRISTOPHER	90,076
DURET, KRISTA	68,145
DUVAL, GREG	85,942
DZIURZYNSKI, COURTNEY	69,807
EBERTS, COLLEEN	85,896
ELLIOTT, CECILE	85,896
ELMER, KIMBERLY	76,354
EMMERSON, KYLIE	66,973
EMMERSON, RANDY	175,379
ENNS, JENNIE	88,525
EVERSEN, BRENDA	90,076
FAHIE, MICHAEL	78,703

Name	Amount
FAST, CASSANDRA	61,191
FEHER, ARTHUR	116,203
FEHR, MARILYN	76,117
FENDELET, JUSTIN	75,535
FENDELET, RACHEL	80,303
FERGUSON, JENNIFER	119,731
FERNIE, KENDRA	95,387
FESCHUK, ROY	107,170
FETCH, TYSON	90,209
FIDDLER, SHANNON	90,076
FINCH, NEIL	175,379
FINES, JENNIFER	79,226
FINES, RONALD	87,646
FINNESTAD, CRAIG	90,076
FISCHER, KAREN	85,896
FORBES, DEANNA	73,460
FORTIER, PRISCILLE	59,132
FRASER, PAMELA	90,076
FUSICK, KENTON	51,184
GANGE, MICHAEL	90,076
GANGE, TWYLA	85,896
GARIEPY, LOIS	82,311
GARNETT, EVONNE	95,208
GAUDET, ERIN	69,954
GAUDET, TRACY	85,896
GENEVAUX, NICOLE	88,709
GENEROUX, JOLENE	58,874
GERHARDT, KELLY	107,203
GINTER, KAYLA	69,316
GLASS, VICTORIA	68,063
GLYNN, TORI	57,952
GOBEIL, DARCY	85,896
GOODING, CONNIE	83,904
GORDON, GRANT	81,879
GOTCHIA, CARLEAH	77,312
GOWEN, TRISHA	78,184
GRANT-WALKER, CARRIE	86,223

Name	Amount
GRASSICK, KAREN	85,896
GRASSICK, PAMELA	85,896
GRATIAS, HERBERT	76,313
GRAY, LORI	95,208
GRAY, MATTHEW	99,867
GREEN, JENNIE	118,354
GRIMARD, MICHELLE	85,896
GRIMWOOD, KATHY	85,896
GUNDERSON, LEANNE	68,143
GUNVILLE, CHELSEA	57,803
GUNVILLE, SHERI	100,353
GUNVILLE, SHERRY	99,232
HAGMANN, IRENE	72,664
HALAYKA, TWYLA	53,475
HALL, LANCE	86,732
HAMILTON, JOEL	60,814
HAMILTON, TONI	85,896
HANDLEY, DARLENE	85,964
HARDER, KENNETH	95,208
HARDING, DARLANA	91,826
HARKNESS, JODY	87,526
HARRISON, ALANNAH	66,370
HARTNETT, ELSIE	67,552
HASTINGS, MARK	117,393
HAZZARD, PATRICIA	85,896
HAZZARD, THOMAS	109,042
HECHT, IAN	90,076
HELGASON, JILL	70,668
HELGASON, PATRICK	72,061
HENDERSON, CONNIE	83,335
HENRY REMY, KELSA	89,056
HENRY, JAMIE	106,633
HENRY, JENNIFER	77,518
HENRY, TARYN	69,029
HERZOG, MICHAEL	67,502
HICKS, JANE	66,428
HICKS, PATRICIA	85,896
HLADUN, HEATHER	85,896

Name	Amount
HODA, BRANDY	76,187
HOEY, BRITTNEY	63,248
HOLMEN, INA	105,676
HOLMEN, JORDAN	69,337
HOLODNIUK, ERIN	84,836
HONCH, JODI	72,556
HOOD, LEE-ANNE	85,896
HORAN, TAMMIE	108,592
HORNE, KAREN	63,531
HOWAT, LISA	85,453
HUDDLESTONE, BLAIR	90,076
HUDDLESTONE, JENNIFER	90,076
HUDON, JANELLE	74,245
HUDON, LAURIANE	76,520
HUGHES, KATHRYN	85,896
HUGHES, RYAN	85,951
HUNT, JOCELYNE	85,896
HUNTER, BEVERLY	88,915
HURD, MIKE	146,620
HURD, THOMAS	69,601
HURL, MELISSA	75,700
HURL, SCOTT	62,669
ISAAC, NATASHA	82,877
JAHN, ARLENE	51,912
JASIENIUK, KAREN	85,896
JEAN, DANIEL	104,992
JEAN, DONALD	85,896
JEANCART, HEATHER	94,022
JEFFERSON, BRITTANY	52,706
JEWITT, TAMMY	77,740
JOHNSON, BENITA	85,896
JOHNSON, JACQUELINE	90,076
JOHNSON, KENDRA	85,562
JOINSON, CONNIE	61,319
JONES, KIM	100,465
JONES, MANDY	85,528
JONES, MONICA	85,896

Name	Amount
JORDAN, KIMBERLY	80,813
JORDAN, LEANNE	90,076
KALIKA, KHRISTOPHER	60,543
KALIKA, MICHAEL	60,543
KARAKOCHUK, KAMI	90,076
KAUFHOLD, JOEY	75,914
KELLER, BRADEN	59,248
KELLER, NANCY	65,792
KELLY, CHRIS	85,571
KENNEDY, JOCELYN	94,226
KILMER, DAWN	145,329
KLAASSEN, KARISA	86,766
KLASSEN, KELLY	90,076
KLASSEN, PETRICA	85,896
KLEIN, MARCIA	95,208
KLEIN, TANYA	50,794
KLINGENBERG, GLENN	90,076
KLIPPENSTEIN, AMY	61,728
KNUTSON, ERIC	95,208
KONE, ALIMATA	63,876
KORCZAK, KARI	102,062
KORECKI, STEVEN	87,509
KOROLUK, KEVIN	112,663
KOSTYNIUK, NATASHA	58,874
KOSTYNIUK, VIRGINIA	85,896
KOWAL, DARLENE	85,896
KOWAL, SHAYNE	77,693
KRAHN, DAVID	69,593
KRAMMER, RANDY	108,307
KRAUS, RACHELLE	90,076
KSZYNIUK, PERRY	51,872
KULCHAR, JENNIFER	116,918
KULPA, JANICE	99,250
KUNARD, JOHN	51,865
KUPERIS, KIMBERLY	85,896
KUTNIKOFF, TREVER	85,896
KUTNIKOFF-BRITTAIN, CONNIE	95,208

Name	Amount
KUZMA, TYLER	77,185
KYLIUK, LANA	85,896
KYLIUK, LINDSAY	95,208
LAMBERT, RENA	85,896
LARSON, SARAH	80,921
LARSON, SHELDON	86,401
LAVALLEE, KEVIN	87,003
LAVIGNE, RACHEL	69,363
LAWRENIUK, TERRY	69,601
LEDDING, CHERYL	84,158
LEDDING, DEANNA	90,076
LEHNER, CAREY	85,896
LEMIRE, CAROLYN	90,076
LENNOX, ALAN	50,607
LEPAGE, NORMA	85,896
LEPINE, SHERYL	85,896
LETENDRE, JODI	99,084
LETKEMAN, DEJAN	101,649
LIEDTKE, LEAH	86,160
LINN, BRIAN	113,170
LLOYD, ANDREA	58,258
LLOYD, DONALD	178,997
LLOYD, VIVIAN	84,125
LOEHNDORF, CASSANDRA	60,756
LOHNEIS, JEFFREY	85,896
LOKINGER, DAVID	113,076
LORENSEN, LANA	90,076
LORENZEN, DEBBIE	50,988
LUCYSHYN, TRICIA	76,187
LUEKEN, JESSICA	64,096
LUNDGREN, KEVIN	92,548
LUSSIER, LAUREEN	90,076
LYSITZA, ANGELA	85,896
LYSYK, PATRICIA	95,208
MACDONALD, AARON	90,076
MACDONALD, ALLISON	72,113
MACDOUGALL, IAIN	103,822

Name	Amount
MACGILLIVRAY, CHRISTINE	85,896
MACK, THOMAS	90,076
MACKIE, HEATHER	54,759
MACKIE, KYLE	56,023
MALM, SHERRY	51,262
MAMCZASZ, RANELLE	63,531
MANSON, SCOTT	60,543
MARCOTTE, SANDRA	90,076
MARGESON, BARBARA	64,741
MARTELL, ROXANNE	85,896
MARTENS, CAROL	90,076
MARTIN, KRISTY	85,896
MATICE, JANELLE	85,896
MAUVIEUX, SHELDON	74,369
MARTHUR, SHONA	84,568
MCBRIDE, MICHELLE	85,930
MCCONECHY, CONNIE	85,896
MCCONECHY, DAVID	85,896
MCDONALD, LAURA	58,417
MCELLIGOTT, SHANNON	110,119
MCEWEN, ALEX	72,201
MCGREGOR, GRAHAM	115,717
MCHENRY-VICK, TAMMY	85,896
MCKELVIE, JERI-LOU	67,847
MCLEOD, LEANNE	85,896
MELNYK, MELISSA	53,273
MESCHISHNICK, RUSSELL	90,076
MEYER, LORELLE	85,896
MEYERS, JAMES	66,075
MEYERS, JANELLE	85,896
MEYERS, SHEA	57,952
MEYERS-BLANCHARD, TANNIS	84,058
MICHALCHUK, RYLAN	95,052

Name	Amount
MICHAUD, TOM	169,904
MICHAYLUK, DEBORAH	72,633
MICHELL-KOHUT, JENILEE	90,076
MILBURN, LUKE	82,659
MILLER, BARBARA	52,612
MILLER, BRITTANY	55,722
MILLER, GRANT	59,877
MILLER, KASSIA	85,675
MILLER, MICHELE	85,896
MILLER, TERESA	95,385
MILLS, LAUREN	67,260
MINIELLY, KAY	75,738
MITCHELL, SHELLEY	78,703
MOLINE, GLENDA	85,896
MONETTE, STACEY	102,563
MORASH, GAIL	86,288
MORIN, TAMMY	119,369
MORLEY, SANDRA	95,622
MORRISON, JANELLE	66,680
MORRISON, KEN	113,066
MORTON, JENNIFER	88,337
MOUROT, KEVIN	69,922
MUGFORD, KAYLA	55,193
MUGFORD, KURTIS	72,113
MULLNER, CHERYL	103,086
MUNRO, SARAH	55,474
NELSON, BARRY	69,601
NELSON, ELNOR	90,076
NELSON, JARET	109,658
NEMISH, KRISTYN	68,683
NEUBUHR, MELISSA	85,896
NEUDORF, GWEN	86,378
NEUFELD, DENNIS	51,086
NICHOLSON, LAURA	103,086
NICOLAS, SHELLEY	99,170
NIMUBONA, DIEUDONNE	87,424

Name	Amount
NIXON, BARRY	51,184
NOBLE, NATHAN	90,315
NOBLE, RONALEE	85,843
NORDSTROM, ANGELA	85,896
NTIBATEGERA, CHANTAL	83,385
NUNN, ALAN	157,616
ODNOKON, MARK	86,339
O'HARA-WEEGAR, SHEILA	85,896
OLEXSYN, BONNIE	90,631
OPOONECHAW, CORY	52,920
ORR, TERRI	53,998
OTTO, NICOLE	67,188
PAINCHAUD, JENNIFER	83,630
PANAS, CHANEL	54,756
PARENTEAU, ALVIN	72,679
PARENTEAU, BRADLY	87,424
PARENTEAU, KATELIN	57,658
PARENTEAU, TROY	69,954
PATERSON, RAYANNE	87,441
PAUL, HEIDI	85,896
PAUL, SHARON	85,896
PAWLIW, KRISTEN	89,465
PEAKE, STEVEN	90,498
PEARCE, COLLEEN	53,784
PEARSE, JILL	90,076
PEARSON, KELSEY	68,438
PEET, TARA	76,862
PENNER-HENRY, CARLA	85,896
PERSON, GRANT	85,896
PETERSON, ARYN	58,387
PETIT, CYNTHIA	85,896
PFUNDER, CLAUDIA	82,531
PHALEN, CHRISTOPHER	66,680
PHILP, NICOLE	95,314
PIDBOROCHYNSKI, JERROLD	137,028

Name	Amount
PIERCEY, DANA	71,596
PILON, KIRK	61,490
POCHA, DELORES	59,317
POCHA, JESSICA	57,952
PONCELET, JACALYN	85,896
POPESCU, ROBERT	71,137
POULIN, DANIELLE	58,858
PRICE, JULIANA	53,326
PRITCHARD, SHANNON	90,076
PROSSER, EAN	86,437
PROULX, KIRSTEN	55,474
PUETZ, COLE	58,496
RAAS, KATHERINE	64,859
RADKE, ALISHA	64,944
RANCOURT, ANGELA	71,496
RAPIN, ANDREW	59,003
RAYMOND, JULIE	87,886
REDDEKOPP, WADE	88,915
REINBRECHT, ANGELA	60,942
RENNIE, ALAYNA	58,617
RIDDOCH, BRAD	76,166
RIEGER, TARYN	85,675
RIOU, DANICA	63,869
RISLING, CELINA	57,952
ROBERTS, SHAWN	69,601
ROBERTSON, JASMINE	64,243
ROLFES, MARK	88,646
ROSS, JILLIAN	61,471
ROTH, KALLI	60,814
ROTH, MEAGAN	76,346
ROUAULT, ANDY	90,076
ROUAULT, DUSTIN	58,470
ROUAULT, TRACY	87,646
ROUSSON, DAVID	73,620
ROY, CHARLENE	95,208
ROZVELT, AMANDA	55,722
RUMPEL, TRENT	62,802
RUSZKOWSKI, KAREN	91,942

Name	Amount
RUTZ, TREVOR	96,334
RUZNISKY-PRIMEAU, LACEY	93,293
RYHORCHUK, DUANE	51,184
RYHORCHUK, JENNIFER	61,542
SACHKOWSKI, DEVYN	52,849
SAFINUK, MAUREEN	85,896
SANDER, DARCY	125,037
SANDERSON, JAMIE	85,010
SASS, LINDA	90,136
SAUFERT, JAHNAYA	92,063
SAYERS, CARMEL-LEE	91,570
SAYESE-DREAYER, KEVIN	65,792
SCARROW, COLLEEN	60,814
SCHENK, ADRIENNE	90,076
SCHILLE, BRYAN	83,385
SCHLAMP, SHANNON	85,896
SCHNEIDER, DAVID	90,076
SCHULTZ, DARLENE	114,186
SCHUTTE, SHARON	93,617
SCHWARTZENBERGER, KATHLEEN	90,830
SCHWARTZENBERGER, LAMBERT	103,086
SCHWEHR, CORRINE	108,859
SCHWEHR, RICHARD	94,877
SEITSONEN, JANELLE	53,063
SELANDER, DARCY	118,599
SELLAR, RHONDA	85,896
SEMENCHUK, TROY	85,201
SERFAS, TRACY	67,552
SHARP, DALE	69,593
SHIBI, ASHA	58,575
SHILLINGTON, ALYSHA	70,571
SHORT, CAROL ANN	103,358
SIGRIST, TRINA	84,125
SIMONS, ANN	94,472

Name	Amount
SIMPSON, SANTANA	66,680
SIMPSON, KIMBERLEY	85,896
SIMPSON, SCOTT	69,601
SINCLAIR, LAURA	68,437
SINCLAIR, SHAWNA	85,161
SINOSKI, GINA	113,665
SINOSKI, KAREN	90,076
SINOSKI, PAIGE	90,076
SITTLER-GANE, KENDRA	92,546
SIWAK, SUSAN	85,010
SKOTHEIM, TIMOTHY	69,593
SKRUDLAND, KERRY	85,896
SLATER, KRISTINA	62,879
SMITH, DIANA	85,896
SMITH, GINA	86,667
SMITH, GREGORY	90,076
SMITH, JENNIFER	59,675
SMITH, LAUREL	90,076
SMITH, MELANIE	79,758
SMITH, SHELLEY	96,756
SMITH, WAYNE	50,546
SPARBOE, BRANDI	103,028
SPENCER, DIANNE	85,232
SPICER, MICHAEL	67,602
SPIGOTT, KALEY	57,891
SPLAWINSKI, LYNN	87,498
ST. AMAND, SHAUNA	85,896
STAHL, TYLER D.	65,408
STANFORD, ROBYN	82,120
STASIW, WHITNEY	54,568
STENE, CARRIE	95,996
STOREY-HUMBLE, SHELLEY	120,955
STRACHAN, LINDSAY	89,697
STRAF, HEATHER	85,675
STROM, DAYGEN	69,609
STROM, TIMOTHY	90,772

Name	Amount
STUPNIKOFF- WATCHEL, PENNY	90,076
SUBCHYSHYN, LEIGH- ANNE	85,896
SUKOROKOFF, DWAYNE	112,541
SULLIVAN, KELSI	66,075
SUNDBY, CHELSEY	61,460
SVENKESON, ADAM	86,180
SWAIN, ALLISON	79,711
SWAIN, STERLING	107,616
TAIT, JODIE	85,896
TAIT, KEVIN	102,638
TARRY, HEATHER	55,742
TASH, LINDSAY	57,895
TAYLOR, PATRICIA	75,336
TESSIER, LAUREN	73,940
TESSIER, MARTY	71,071
TETREAU, ARMAND	99,624
THIESEN, PAULA	85,896
THIESSEN, ANGELA	85,945
THOMAS, CECILE	85,896
THOMPSON, GUY	66,719
THOMSON, DARREN	75,291
THORPE, DEVON	87,400
THORPE, DIANNE	83,068
THORSEN, THERESA	90,301
THUNDERCHILD, VICTOR	91,558
TIBBS, HEATHER	86,425
TIESSEN, JASMIN	90,832
TIMM, AMANDA	65,143
TINKER, KIMBERLEY	63,267
TOMPOROWSKI, HARRIET	110,630
TOMYN, ROBERT	72,234
TOPOROWSKI, SHELLEY	86,117
TOURNIER, DWAYNE	108,524

Name	Amount
TOURNIER, JOANNE	108,870
TOUTANT, DEAN	59,862
TOWLE, KELLY	58,442
TRANN, CORY	164,602
TREMBLAY, JOANNE	90,076
TRETIK, LEANNE	109,881
TRETIK, MATT	90,076
TURNER, CHERYL	102,563
TWYVER, TAMMY	87,197
ULRICH, GARTH	90,339
UNGER, BEIGE	90,376
VALDIVIA, KODY	69,189
VAN STEELANDT, DANELLE	85,931
VANCOUGHNETT, TANYA	61,896
VANDALE, ALICIA	66,344
VANDALE, BONNIE	85,896
VANDALE, KAYLA	67,664
VANDALE, KIMBERLY	66,268
VANDALL, CHERIE	79,055
VERBONAC, JANELLE	85,896
VEY, SHANNON	86,117
VILLENEUVE, NICOLE	85,925
VILNESS, BOYD	50,370
VIS, CAROLYN	85,896
VOGT, JEREMIE	86,732
VOLK, TAYLOR	63,876
WAGNER, LYNNAE	68,893
WALKER, GREGORY	106,214
WALL, MEAGAN	55,474
WALSH, MEGAN	60,814
WARD, BRITTANY	86,518
WARD, JOYCE	99,212
WATSON, PAUL	90,076

Name	Amount
WEATHERED, TANYA	61,510
WEBB, NICOLE	66,680
WEST-BATES, PAULA	90,076
WHITE STAVELY, MARTI	90,275
WHITING, LIANE	85,896
WIBERG, HOLLY	81,470
WICKS, CRAIG	87,003
WIDEEN, NATALIE	57,242
WILKIE, JANA	95,208
WILKIE, ROGER	69,601
WILKINSON, CAROL	90,076
WILKINSON, DENISE	95,208
WILKINSON, WILLIAM	86,732
WILLIE, MELANIE	89,380
WILSON, DENA	52,040
WILYMAN, BRADY	57,952
WOODS, GERALDINE	102,302
WOTHERSPOON, ALICIA	69,646
WRIGHT, SUSAN	59,317
YAKUBCHUK, CHELSIE	76,520
YEAMAN, BRENDA	85,896
YOUNG, DANIELLE	72,031
YURKOWSKI, MAGON	57,704
ZANIDEAN, SARAH	57,952
ZBARASCHUK, LORIE	90,076
ZELENSKY, MATHEW	63,248
ZULKOSKEY, DAVID	90,308
ZULKOSKEY, MARGARET	80,804
ZULTOK, CAROL	85,896
ZULTOK, DAVID	90,076
ZURAKOWSKI, DARWIN	69,593

Transfers

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

Name	Amount
BATTLEFORDS FIRST NATIONS HIGH SCHOOL JOINT BOARD OF EDUCATION	\$91,932
BEARDY'S AND OKEMASIS FIRST NATION	75,132
CANOE LAKE FIRST NATION	93,471
COTE FIRST NATION	51,918
COWESSESS FIRST NATION	84,809
GOOD SPIRIT SCHOOL DIVISION	77,277
HORIZON SCHOOL DIVISION	58,168
KEESECKOOSSE FIRST NATION	84,743
LIGHT OF CHRIST ROMAN CATHOLIC SCHOOL DIVISION	56,354
MCKAY, PAULINE	149,170

Name	Amount
NORTHERN LIGHTS SCHOOL DIVISION	206,656
ONION LAKE FIRST NATION	93,471
PRAIRIE SPIRIT SCHOOL DIVISION	64,372
PRAIRIE VALLEY SCHOOL DIVISION	68,196
REGINA PUBLIC SCHOOL DIVISION	57,437
SASKATCHEWAN TEACHERS' FEDERATION - SPDU	139,920
SASKATOON PUBLIC SCHOOL DIVISION	130,561
ST. PAUL'S ROMAN CATHOLIC SCHOOL DIVISION	75,305
STURGEON LAKE FIRST NATION	92,385
TAYLOR, MAUREEN	86,291
VIVVO APPLICATION STUDIOS LTD.	179,850

Supplier Payments

Name	Amount
3TWENTY MODULAR	\$494,148
ABORIGINAL HEADSTART PROGRAM	122,040
ABSOLUTE IDENTIFICATION	60,935
AMAZON	138,942
ANDERSON, DEBBIE	77,264
AODBT ARCHITECTS LTD.	121,920
ATTIC THERAPY	109,044

Name	Amount
BCL CONSULTING GROUP INC.	91,276
BEAULIEU BUS LINES LTD.	76,603
CALIBER	172,427
CANADIAN CORPS OF COMMISSIONAIRES	98,668
CDI	135,691
CENTAUR PRODUCTS INC.	85,781

Name	Amount
CHRISTOPHERSON INDUSTRIAL SUPPLIES	52,934
CITY OF PRINCE ALBERT	351,353
CLARK ROOFING (1964) LTD.	321,195
CORNERSTONE INSURANCE	143,456
D & L GOURMET MEATS INC.	60,400
DELL CANADA INC.	551,139
DELOITTE LLP	56,960
EVOLUTION AUDIO VISUAL	63,902
FAMILY FUTURES, INC.	178,426
FEDERATED CO-OPERATIVES LTD.	739,634
FIRST GENERAL SERVICES (PA) LTD.	123,725
FUNDSCRIP/FUNDSTREAM INC.	51,650
GORDON FOOD SERVICE	331,903
HAID ROOFING LTD.	51,286
INLAND AUDIO VISUAL	182,637
J & G BUSLINES	129,488
JOHNSON CONTROLS LTD.	105,237
JUST OCCUPATIONAL THERAPY	50,247
KLASSEN DRIVING SCHOOL LTD.	281,345
LAKE COUNTRY CO-OP ASSOCIATION	338,201
LANDE, DARCY	62,943
LEGACY BUS SALES LTD.	854,410
LOBLAW COMPANIES LTD.	113,610
LOBLAWS INC.	184,763
MARSH CANADA LIMITED	427,135
MARTIN, DARREL	65,036
MAXIM TRANSPORTATION SERVICES	150,623

Name	Amount
MLT AIKINS LLP	51,663
MOE ENTERPRISES	380,040
NAGY HOLDINGS LTD.	319,099
NATIVE COORDINATING COUNCIL	123,810
NELSON EDUCATION LTD.	77,965
P.A. GRAND COUNCIL	109,097
P.A. NORTHERN BUS LINES LTD.	55,595
P.A. OUTREACH PROGRAM	150,843
PCM CANADA	42,674
POWERSCHOOL CANADA	122,454
PRAIRIE MEATS	74,871
PRAKASH CONSULTING LTD.	129,268
PRINCE ALBERT SOURCE FOR SPORTS	77,263
RCS ENTERPRISES	61,501
REIMER, HOLLY	97,315
RILLING BUS LTD.	150,995
RUSZKOWSKI ENTERPRISES LTD.	84,039
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,311,558
SASK ENERGY	583,955
SASK POWER	1,386,521
SASKATCHEWAN TEACHERS' FEDERATION - SASKATCHEWAN PROFESSIONAL DEVELOPMENT UNIT	116,858
SASKATCHEWAN TEACHERS' SUPERANNUATION	96,340
SASK TEL CMR	263,401
SASKATCHEWAN WORKERS' COMPENSATION BOARD	443,775
SCHOLASTIC CANADA LTD.	115,306
SIMONAR BUS LINES	85,589

Name	Amount
SKINNY'S ENTERPRISES	155,040
STEWART, RON	58,742
SUCCESS OFFICE SYSTEMS	237,389
SUPREME OFFICE PRODUCTS LTD.	300,453
T.J.'S PIZZA	55,880
TASH CONTRACTING	236,420
THORPE BROTHERS LTD.	120,175
THORPE INDUSTRIES LTD.	676,852

Name	Amount
TIP-TOP DECORATORS LTD.	65,189
TRADE WEST EQUIPMENT LTD.	96,135
VERITIV CANADA INC.	220,875
VIPOND	70,364
WAL-MART CANADA	109,300
WASTE MANAGEMENT	64,211
WHISKEYJACK BUS LINES	64,614

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	\$316,242
MUNICIPAL EMPLOYEES' PENSION PLAN	3,225,073
P.A. & AREA TEACHERS' ASSOCIATION	65,202

Name	Amount
RECEIVER GENERAL	19,766,938
SASKATCHEWAN TEACHERS' FEDERATION	7,376,579

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, 2018

Jerrold Pidborochynski
Chief Financial Officer

Deloitte LLP
Auditor

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

Management's Responsibility for the Financial Statements

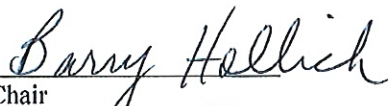
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

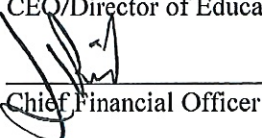
On behalf of the Saskatchewan Rivers School Division No. 119:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 26, 2018

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, 2018, 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, 2018, 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 26, 2018
Prince Albert, Saskatchewan

Saskatchewan Rivers School Division No. 119
Statement of Financial Position
as at August 31, 2018

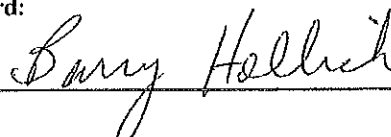
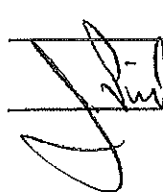
	2018	2017
	\$	\$
Financial Assets		
Cash and Cash Equivalents	21,633,152	15,977,195
Accounts Receivable (Note 8)	3,679,806	8,341,640
Portfolio Investments (Note 4)	-	5,000,000
Total Financial Assets	25,312,958	29,318,835
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	1,257,661	2,039,860
Liability for Employee Future Benefits (Note 6)	3,202,600	3,036,600
Deferred Revenue (Note 10)	869,537	2,320,154
Total Liabilities	5,329,798	7,396,614
Net Financial Assets	19,983,160	21,922,221
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	72,256,316	75,395,178
Inventory of Supplies for Consumption	125,987	129,053
Prepaid Expenses	438,095	445,128
Total Non-Financial Assets	72,820,398	75,969,359
Accumulated Surplus (Note 13)	92,803,558	97,891,580

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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Property Taxation	7,792,223	7,916,084	21,247,909
Grants	81,039,619	81,885,492	69,994,615
Tuition and Related Fees	1,861,620	2,072,565	2,350,234
School Generated Funds	2,280,000	2,235,533	2,103,622
Complementary Services (Note 11)	1,514,580	1,515,072	1,559,304
External Services (Note 12)	2,687,566	6,319,373	4,873,598
Other	766,101	1,480,329	1,131,754
Total Revenues (Schedule A)	97,941,709	103,424,448	103,261,036
EXPENSES			
Governance	324,922	312,419	840,586
Administration	3,788,287	3,500,669	4,197,948
Instruction	70,102,193	71,141,143	72,438,518
Plant	14,688,059	14,514,492	13,399,303
Transportation	7,265,337	7,210,453	7,241,028
Tuition and Related Fees	57,572	58,465	48,114
School Generated Funds	2,305,000	2,284,789	2,098,423
Complementary Services (Note 11)	1,678,041	1,651,279	1,687,558
External Services (Note 12)	2,976,549	5,589,521	3,717,078
Other Expenses	2,500	2,249,240	64,968
Total Expenses (Schedule B)	103,188,460	108,512,470	105,733,524
Operating Deficit for the Year	(5,246,751)	(5,088,022)	(2,472,488)
Accumulated Surplus from Operations, Beginning of Year	97,891,580	97,891,580	100,364,068
Accumulated Surplus from Operations, End of Year	92,644,829	92,803,558	97,891,580

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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	21,922,221	21,922,221	22,696,487
Changes During the Year			
Operating Deficit for the Year	(5,246,751)	(5,088,022)	(2,472,488)
Acquisition of Tangible Capital Assets (Schedule C)	(2,065,449)	(2,851,520)	(4,408,645)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	30,000	116,358	108,269
Net Gain on Disposal of Capital Assets (Schedule C)	-	(68,428)	(6,889)
Amortization of Tangible Capital Assets (Schedule C)	5,837,500	5,942,452	5,949,652
Net Acquisition of Inventory of Supplies	-	3,066	(1,488)
Net Change in Other Non-Financial Assets	-	7,033	57,323
Change in Net Financial Assets	(1,444,700)	(1,939,061)	(774,266)
Net Financial Assets, End of Year	20,477,521	19,983,160	21,922,221

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, 2018

	2018	2017
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(5,088,022)	(2,472,488)
Add Non-Cash Items Included in Deficit (Schedule D)	5,874,024	5,942,763
Net Change in Non-Cash Operating Activities (Schedule E)	2,553,275	(1,476,002)
Cash Provided by Operating Activities	3,339,277	1,994,273
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,799,678)	(3,743,188)
Proceeds on Disposal of Tangible Capital Assets	116,358	108,269
Cash (Used) by Capital Activities	(2,683,320)	(3,634,919)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	-	(5,000,000)
Proceeds on Disposal of Portfolio Investments	5,000,000	10,000,000
Cash Provided by Investing Activities	5,000,000	5,000,000
INCREASE IN CASH AND CASH EQUIVALENTS	5,655,957	3,359,354
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	15,977,195	12,617,841
CASH AND CASH EQUIVALENTS, END OF YEAR	21,633,152	15,977,195

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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	7,792,223	7,105,512	21,614,108
Total Property Tax Revenue	<u>7,792,223</u>	<u>7,105,512</u>	<u>21,614,108</u>
Grants in Lieu of Taxes			
Federal Government	-	489,851	536,328
Provincial Government	-	236,523	548,422
Other	-	-	152,162
Total Grants in Lieu of Taxes	<u>-</u>	<u>726,374</u>	<u>1,236,912</u>
Other Tax Revenues			
House Trailer Fees	-	43,894	60,745
Total Other Tax Revenues	<u>-</u>	<u>43,894</u>	<u>60,745</u>
Additions to Levy			
Penalties	-	40,534	186,497
Other	-	104,323	52,756
Total Additions to Levy	<u>-</u>	<u>144,857</u>	<u>239,253</u>
Deletions from Levy			
Cancellations	-	(104,553)	(1,903,109)
Total Deletions from Levy	<u>-</u>	<u>(104,553)</u>	<u>(1,903,109)</u>
Total Property Taxation Revenue	<u>7,792,223</u>	<u>7,916,084</u>	<u>21,247,909</u>
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	78,653,811	78,475,814	67,248,171
Other Ministry Grants	63,000	190,238	71,346
Total Ministry Grants	<u>78,716,811</u>	<u>78,666,052</u>	<u>67,319,517</u>
Federal Grants	42,600	228,837	20,816
Grants from Others	294,180	293,230	268,254
Total Operating Grants	<u>79,053,591</u>	<u>79,188,119</u>	<u>67,608,587</u>
Capital Grants			
Ministry of Education Capital Grants	1,986,028	2,697,373	2,386,028
Total Capital Grants	<u>1,986,028</u>	<u>2,697,373</u>	<u>2,386,028</u>
Total Grants	<u>81,039,619</u>	<u>81,885,492</u>	<u>69,994,615</u>

Saskatchewan Rivers School Division No. 119
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	1,861,620	1,941,172	2,197,959
Individuals and Other	-	131,393	152,275
Total Operating Tuition and Related Fees	1,861,620	2,072,565	2,350,234
Total Tuition and Related Fees Revenue	1,861,620	2,072,565	2,350,234
School Generated Funds Revenue			
Curricular			
Student Fees	30,000	12,136	16,012
Total Curricular Fees	30,000	12,136	16,012
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	103,515	89,938
Fundraising	1,400,000	1,361,991	1,248,428
Grants and Partnerships	115,000	90,250	136,218
Students Fees	285,000	251,503	269,262
Other	300,000	416,138	343,764
Total Non-Curricular Fees	2,250,000	2,223,397	2,087,610
Total School Generated Funds Revenue	2,280,000	2,235,533	2,103,622
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,514,580	1,515,072	1,559,304
Total Operating Grants	1,514,580	1,515,072	1,559,304
Total Complementary Services Revenue	1,514,580	1,515,072	1,559,304

Saskatchewan Rivers School Division No. 119
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	2,118,133	4,099,816	4,133,881
Other Provincial Grants	-	82,021	119,040
Other Grants	-	1,547,384	10,150
Total Operating Grants	<u>2,118,133</u>	<u>5,729,221</u>	<u>4,263,071</u>
Fees and Other Revenue			
Other Revenue	569,433	590,152	610,527
Total Fees and Other Revenue	<u>569,433</u>	<u>590,152</u>	<u>610,527</u>
Total External Services Revenue	<u>2,687,566</u>	<u>6,319,373</u>	<u>4,873,598</u>
Other Revenue			
Miscellaneous Revenue	510,089	1,140,096	891,874
Sales & Rentals	19,000	20,703	20,417
Investments	237,012	251,102	212,574
Gain on Disposal of Capital Assets	-	68,428	6,889
Total Other Revenue	<u>766,101</u>	<u>1,480,329</u>	<u>1,131,754</u>
TOTAL REVENUE FOR THE YEAR	<u>97,941,709</u>	<u>103,424,448</u>	<u>103,261,036</u>

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	75,222	114,876	194,339
Professional Development - Board Members	7,500	17,078	131,073
Advisory Committees	58,080	54,735	31,094
Elections	-	-	70,759
Other Governance Expenses	184,120	125,730	413,321
Total Governance Expense	324,922	312,419	840,586
Administration Expense			
Salaries	2,531,941	2,264,523	2,838,509
Benefits	463,168	345,411	552,187
Supplies & Services	249,514	372,649	271,310
Non-Capital Furniture & Equipment	17,500	15,719	16,004
Building Operating Expenses	93,640	82,164	78,771
Communications	62,924	57,264	65,705
Travel	15,400	12,708	19,342
Professional Development	54,200	41,298	49,085
Amortization of Tangible Capital Assets	300,000	308,933	307,035
Total Administration Expense	3,788,287	3,500,669	4,197,948
Instruction Expense			
Instructional (Teacher Contract) Salaries	48,375,133	49,957,128	50,434,286
Instructional (Teacher Contract) Benefits	2,311,247	2,540,202	3,101,575
Program Support (Non-Teacher Contract) Salaries	11,146,972	10,741,228	10,777,439
Program Support (Non-Teacher Contract) Benefits	2,187,608	2,076,537	2,095,343
Instructional Aids	2,224,381	2,136,850	2,304,943
Supplies & Services	883,814	970,815	926,585
Non-Capital Furniture & Equipment	394,894	308,187	277,976
Communications	147,290	147,885	153,103
Travel	126,950	100,005	131,622
Professional Development	669,859	550,260	589,904
Student Related Expense	74,045	62,111	106,465
Amortization of Tangible Capital Assets	1,560,000	1,549,935	1,539,277
Total Instruction Expense	70,102,193	71,141,143	72,438,518

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	4,483,016	4,429,469	4,380,280
Benefits	845,007	836,956	812,651
Supplies & Services	6,550	4,205	3,437
Non-Capital Furniture & Equipment	58,000	40,881	55,332
Building Operating Expenses	6,118,986	5,898,542	4,856,261
Communications	16,500	14,208	13,596
Travel	119,000	121,691	90,278
Professional Development	16,000	8,577	6,294
Amortization of Tangible Capital Assets	3,025,000	3,159,963	3,181,174
Total Plant Operation & Maintenance Expense	14,688,059	14,514,492	13,399,303
Student Transportation Expense			
Salaries	2,737,915	2,790,218	2,867,673
Benefits	546,810	533,242	553,498
Supplies & Services	887,450	873,222	798,415
Non-Capital Furniture & Equipment	327,500	355,608	377,913
Building Operating Expenses	80,096	74,369	67,284
Communications	12,500	11,282	11,087
Travel	18,000	11,764	8,180
Professional Development	10,500	6,980	10,619
Contracted Transportation	1,724,566	1,664,403	1,658,449
Amortization of Tangible Capital Assets	920,000	889,365	887,910
Total Student Transportation Expense	7,265,337	7,210,453	7,241,028
Tuition and Related Fees Expense			
Tuition Fees	57,572	58,465	48,114
Total Tuition and Related Fees Expense	57,572	58,465	48,114
School Generated Funds Expense			
Academic Supplies & Services	200,000	117,019	93,029
Cost of Sales	700,000	597,117	542,163
Non-Capital Furniture & Equipment	70,000	45,868	31,237
School Fund Expenses	1,310,000	1,498,318	1,405,527
Amortization of Tangible Capital Assets	25,000	26,467	26,467
Total School Generated Funds Expense	2,305,000	2,284,789	2,098,423

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	1,020,267	1,032,233	1,039,438
Program Support (Non-Teacher Contract) Salaries & Benefits	536,663	526,385	538,553
Instructional Aids	86,400	76,675	86,374
Supplies & Services	-	-	11,060
Professional Development (Non-Salary Costs)	30,711	14,738	7,826
Contracted Transportation & Allowances	4,000	1,248	4,307
Total Complementary Services Expense	1,678,041	1,651,279	1,687,558
External Service Expense			
Grant Transfers	-	2,243,811	240,310
Administration Salaries & Benefits	86,323	89,763	87,070
Instructional (Teacher Contract) Salaries & Benefits	168,559	350,923	246,713
Program Support (Non-Teacher Contract) Salaries & Benefits	1,010,248	1,083,643	1,124,555
Plant Operation & Maintenance Salaries & Benefits	141,825	144,139	145,034
Transportation Salaries & Benefits	20,014	18,616	19,615
Instructional Aids	92,345	71,580	80,842
Supplies & Services	1,183,592	1,290,220	1,477,474
Non-Capital Furniture & Equipment	11,380	7,978	27,085
Building Operating Expenses	190,325	205,265	204,293
Communications	12,663	8,056	8,845
Travel	12,980	12,781	11,466
Professional Development (Non-Salary Costs)	17,596	41,895	18,461
Contracted Transportation & Allowances	21,199	13,062	17,526
Amortization of Tangible Capital Assets	7,500	7,789	7,789
Total External Services Expense	2,976,549	5,589,521	3,717,078
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,500	-	-
Total Interest and Bank Charges	2,500	-	-
Transfer of Taxes Receivable	-	2,254,115	-
Provision for Uncollectable Accounts	-	(4,875)	64,968
Total Other Expense	2,500	2,249,240	64,968
TOTAL EXPENSES FOR THE YEAR	103,188,460	108,512,470	105,733,524

Saskatchewan Rivers School Division No. 119
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2018

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2018	2017
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	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
Additions/Purchases	-	-	663,164	-	764,125	-	331,048	973,740	1,399	118,044	2,851,520	4,408,645
Disposals	-	-	-	-	(1,046,634)	(57,174)	(152,020)	(1,465,937)	(8,650)	-	(2,730,415)	(2,139,487)
Closing Balance as of August 31	2,573,177	6,935,158	125,654,627	243,086	9,522,921	1,326,456	4,530,830	6,313,329	325,484	118,044	157,543,112	157,422,007
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	4,788,960	63,798,973	216,881	5,653,179	1,027,797	2,323,776	3,996,507	220,756	-	82,026,829	78,115,284
Amortization of the Period	-	257,996	3,085,851	4,177	714,436	115,609	452,655	1,254,834	56,894	-	5,942,452	5,949,652
Disposals	-	-	-	-	(998,704)	(57,174)	(152,020)	(1,465,937)	(8,650)	-	(2,682,485)	(2,038,107)
Closing Balance as of August 31	N/A	5,046,956	66,884,824	221,058	5,368,911	1,086,232	2,624,411	3,785,404	269,000	N/A	85,286,796	82,026,829
<i>Net Book Value</i>												
Opening Balance as of September 1	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
Closing Balance as of August 31	2,573,177	1,888,202	58,769,803	22,028	4,154,010	240,224	1,906,419	2,527,925	56,484	118,044	72,256,316	75,395,178
Change in Net Book Value	-	(257,996)	(2,422,687)	(4,177)	1,759	(115,609)	(121,607)	(281,094)	(55,495)	118,044	(3,138,862)	(1,642,387)
<i>Disposals</i>												
Historical Cost	-	-	-	-	1,046,634	57,174	152,020	1,465,937	8,650	-	2,730,415	2,139,487
Accumulated Amortization	-	-	-	-	998,704	57,174	152,020	1,465,937	8,650	-	2,682,485	2,038,107
Net Cost	-	-	-	-	47,930	-	-	-	-	-	47,930	101,380
Price of Sale	-	-	-	-	99,133	17,225	-	-	-	-	116,358	108,269
Gain on Disposal	-	-	-	-	51,203	17,225	-	-	-	-	68,428	6,889

Saskatchewan Rivers School Division No. 119

**Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2018**

	2018	2017
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	5,942,452	5,949,652
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(68,428)	(6,889)
Total Non-Cash Items Included in Deficit	5,874,024	5,942,763

Saskatchewan Rivers School Division No. 119

**Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2018**

	2018	2017
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	4,661,834	(1,507,773)
Decrease in Accounts Payable and Accrued Liabilities*	(834,041)	(708,504)
Increase in Liability for Employee Future Benefits	166,000	207,400
(Decrease) Increase in Deferred Revenue	(1,450,617)	477,040
Decrease (Increase) in Inventory of Supplies for Consumption	3,066	(1,488)
Decrease in Prepaid Expenses	7,033	57,323
Total Net Change in Non-Cash Operating Activities	2,553,275	(1,476,002)

* This amount does not include the \$51,842 decrease in accounts payable and accrued liabilities related to the acquisition of tangible capital assets.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

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 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, 2018

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 \$3,202,600 (2017 - \$3,036,600) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$7,916,084 (2017 - \$21,247,909) because final tax assessments may differ from initial estimates.
- useful lives of capital assets (Note 2(g)) and related amortization (Schedule C) of \$5,942,452 (2017 - \$5,949,652) 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, 2018

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. Financial 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, 2018

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, 2018

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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. 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.

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. As of that date, the School Division no longer earns taxation revenue.

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 as revenue when it is earned.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

j) Revenue Recognition (continued)

v) Other (Non-Government Transfer) Contributions

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

k) Statement of Remeasurement Gains and Losses

The School Division has not presented a statement of remeasurement gains or losses because it does not have financial instruments that give rise to material remeasurement gains or losses.

3. SHORT TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$5,000,000 that bears interest at bank prime rate minus 0.5% per annum 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, 2018 was \$0 (August 31, 2017 - \$0).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2018	2017
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposit with Conexus	\$ -	\$ 5,000,000
Total portfolio investments	\$ -	\$ 5,000,000

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2018 Actual	2017 Actual
Governance	\$ 114,876	\$ 197,543	\$ -	\$ 312,419	\$ 840,586
Administration	2,609,934	581,802	308,933	3,500,669	4,197,948
Instruction	65,315,095	4,276,113	1,549,935	71,141,143	72,438,518
Plant	5,266,425	6,088,104	3,159,963	14,514,492	13,399,303
Transportation	3,323,460	2,997,628	889,365	7,210,453	7,241,028
Tuition and Related Fees	-	58,465	-	58,465	48,114
School Generated Funds	-	2,258,322	26,467	2,284,789	2,098,423
Complementary Services	1,558,618	92,661	-	1,651,279	1,687,558
External Services	1,687,084	3,894,648	7,789	5,589,521	3,717,078
Other	-	2,249,240	-	2,249,240	64,968
TOTAL	\$79,875,492	\$22,694,526	\$ 5,942,452	\$108,512,470	\$ 105,733,524

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, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2018.

Details of the employee future benefits are as follows:

	2018	2017
Long-term assumptions used:		
Discount rate at end of period	3.00%	2.69%
Inflation and productivity rate for teachers (excluding merit and promotion)	2.50%	2.50%
Inflation and productivity rate for non-teachers (excluding merit and promotion)	3.00%	3.00%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2018	2017
Accrued Benefit Obligation - beginning of year	\$ 3,201,000	\$ 3,371,400
Current period benefit cost	232,700	264,000
Interest cost	90,000	74,500
Benefit payments	(172,400)	(170,900)
Actuarial gains	(610,600)	(338,000)
Accrued Benefit Obligation - end of year	2,740,700	3,201,000
Unamortized Net Actuarial Gain/(Loss)	461,900	(164,400)
Liability for Employee Future Benefits	\$ 3,202,600	\$ 3,036,600

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

6. EMPLOYEE FUTURE BENEFITS (continued)

Employee Future Benefits Expense	2018	2017
Current period service cost	\$ 232,700	\$ 264,000
Amortization of net actuarial loss	15,700	39,800
Benefit cost	248,400	303,800
Interest cost	90,000	74,500
Total Employee Future Benefits Expense	\$ 338,400	\$ 378,300

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) and 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:

	2018			2017
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	712	8	720	736
Member contribution rate (percentage of salary)	11.30%	6.05%	6.05 - 11.30%	6.05 - 11.30%
Member contributions for the year	\$ 6,077,297	\$ 21,682	\$ 6,098,979	\$ 6,161,813

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

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. 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:

	2018	2017
Number of active School Division members	621	628
Member contribution rate (percentage of salary)	9.00%	8.15%
School Division contribution rate (percentage of salary)	9.00%	8.15%
Member contributions for the year	\$ 1,617,291	\$ 1,636,563
School Division contributions for the year	\$ 1,607,885	\$ 1,635,810
Actuarial extrapolation valuation date	<u>Dec-31-2017</u>	<u>Dec-31-2016</u>
Plan Assets (in thousands)	\$ 2,469,995	\$ 2,323,947
Plan Liabilities (in thousands)	\$ 2,015,818	\$ 1,979,463
Plan Surplus (in thousands)	\$ 454,177	\$ 344,484

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

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:

	2018			2017		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ -	\$ -	\$ -	\$ 5,562,642	\$ -	\$ 5,562,642
Provincial Grants Receivable	200,000	-	200,000	400,000	-	400,000
Other Receivables	3,479,806	-	3,479,806	2,397,666	18,668	2,378,998
Total Accounts Receivable	\$ 3,679,806	\$ -	\$ 3,679,806	\$ 8,360,308	\$ 18,668	\$ 8,341,640

During the year, \$2,254,115 of taxes receivable were transferred from the school division to the Government of Saskatchewan.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2018	2017
Accrued Salaries and Benefits	\$ 329,529	\$ 295,273
Supplier Payments	901,155	1,711,162
Other - Debenture Principal & Interest, GST payable	26,977	33,425
Total Accounts Payable and Accrued Liabilities	\$ 1,257,661	\$ 2,039,860

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2017	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2018
Capital projects:				
Federal Capital Tuition	\$ 355,104	\$ 80,565	\$ -	\$ 435,669
Friday Night Lights	37,719	-	-	37,719
Proceeds from Sale of School Buildings	342,711	-	-	342,711
Total capital projects deferred revenue	735,534	80,565	-	816,099
Other deferred revenue:				
Tax Liability	1,584,620	-	1,584,620	-
Other Grant - Global Partners	-	53,438	-	53,438
Total other deferred revenue	1,584,620	53,438	1,584,620	53,438
Total Deferred Revenue	\$ 2,320,154	\$ 134,003	\$ 1,584,620	\$ 869,537

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

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:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Program	2018	2017
Revenues:			
Operating Grants	\$ 1,515,072	\$ 1,515,072	\$ 1,559,304
Total Revenue	1,515,072	1,515,072	1,559,304
Expenses:			
Salaries & Benefits	1,558,618	1,558,618	1,577,991
Instructional Aids	76,675	76,675	86,374
Supplies & Services	-	-	11,060
Professional Development (Non-Salary Costs)	14,738	14,738	7,826
Contracted Transportation & Allowances	1,248	1,248	4,307
Total Expenses	1,651,279	1,651,279	1,687,558
Deficiency of Revenue over Expenses	\$ (136,207)	\$ (136,207)	\$ (128,254)

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
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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:

Summary of External Services Revenues and Expenses, by Program	Kids First	Following Their Voices	First Nation-Metis Achievement	Other Programs	2018	2017
Revenues:						
Operating Grants	\$ 1,223,912	\$ 3,233,481	\$ 570,002	\$ 701,826	\$ 5,729,221	\$ 4,133,881
Fees and Other Revenue	-	-	-	590,152	590,152	739,717
Total Revenue	1,223,912	3,233,481	570,002	1,291,978	6,319,373	4,873,598
Expenses:						
Grant Transfers	-	2,243,811	-	-	2,243,811	240,310
Salaries & Benefits	349,243	120,936	459,930	756,975	1,687,084	1,622,987
Instructional Aids	25,116	-	2,231	44,233	71,580	80,842
Supplies & Services	540,528	3,567	152,638	593,487	1,290,220	1,477,474
Non-Capital Furniture & Equipment	2,437	-	-	5,541	7,978	27,085
Building Operating Expenses	978	-	-	204,287	205,265	204,293
Communications	6,171	-	1,885	-	8,056	8,845
Travel	3,187	1,081	7,303	1,210	12,781	11,466
Professional Development (Non-Salary Costs)	6,974	31,221	2,609	1,091	41,895	18,461
Contracted Transportation & Allowances	13,062	-	-	-	13,062	17,526
Amortization of Tangible Capital Assets	-	-	-	7,789	7,789	7,789
Total Expenses	947,696	2,400,616	626,596	1,614,613	5,589,521	3,717,078
Excess (Deficiency) of Revenue over Expenses	\$ 276,216	\$ 832,865	\$ (56,594)	\$ (322,635)	\$ 729,852	\$ 1,156,520

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 represents 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 represents 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.

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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.

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13. ACCUMULATED SURPLUS (continued)

Details of accumulated surplus are as follows:

	August 31, 2017	Additions during the year	Reductions during the year	August 31, 2018
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 75,395,178	\$ 2,851,520	\$ 5,990,382	\$ 72,256,316
PMR Maintenance Project Allocations (1)	735,661	2,297,373	1,715,039	1,317,995
Internally Restricted Surplus:				
Capital projects:				
Maintenance Vehicles	-	90,000	-	90,000
Relocatable Classrooms	500,000	-	500,000	-
Replacement of Track Equipment	100,000	-	-	100,000
Technology	500,000	-	99,079	400,921
Telephone and Paging Renewal	25,598	-	25,598	-
Track Resurfacing	1,447,222	-	25,342	1,421,880
Transportation	750,000	764,125	764,125	750,000
	3,322,820	854,125	1,414,144	2,762,801
Other reserves:				
Consultant Professional Development	4,271	6,780	11,051	-
Future Expenditures	241,153	-	-	241,153
School Budget Carryovers	83,318	29,975	-	113,293
School Generated Funds Carryovers	1,347,839	-	76,955	1,270,884
	1,676,581	36,755	88,006	1,625,330
Other projects:				
Following Their Voices	1,395,690	3,233,480	2,400,616	2,228,554
First Nation-Metis Achievement Project	122,460	570,002	626,597	65,865
Invitational Shared Services Initiative - Muskoday	6,630	150,000	155,994	636
Invitational Shared Services Initiative - Wahpeton	32,113	150,000	172,644	9,469
Kids First Project	233,109	1,223,912	947,696	509,325
Other Projects	170,566	351,827	265,871	256,522
	1,960,568	5,679,221	4,569,418	3,070,371
Unrestricted Surplus	14,800,772	-	3,030,027	11,770,745
Total Accumulated Surplus	\$ 97,891,580	\$ 11,718,994	\$ 16,807,016	\$ 92,803,558

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As at August 31, 2018

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

Maintenance vehicles reserve represents funds available for purchases of vehicles for the maintenance department.

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.

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

13. ACCUMULATED SURPLUS (continued)

Internally restricted surplus – other projects

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.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on April 24, 2017 and the Minister of Education on August 28, 2017.

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, Saskatchewan Health Authority, colleges, and crown corporations under the common control of the Government of Saskatchewan. Related parties of the School Division also include its key management personnel, close family members of its key management personnel, and entities controlled by, or under shared control of any of these individuals.

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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.

	2018	2017
Revenues:		
Community Initiatives Fund	\$ 80,052	\$ 104,200
Ministry of Education	87,111,359	75,398,730
Living Sky School Division No. 202	479,213	54,743
Prince Albert Roman Catholic Separate School Division No. 6	76,569	59,199
Saskatchewan Government Insurance	293,230	290,292
Saskatchewan Workers' Compensation Board	195,244	-
Other	17,749	70,519
	\$ 88,253,416	\$ 75,977,683
Expenses:		
Battlefords First Nation Joint Board of Education	\$ 91,932	\$ -
Good Spirit School Division No. 204 - Public Section Trust	83,367	106,078
Living Sky School Division No. 202	28,675	1,200
Northern Lights School Division No. 113	206,565	-
Prairie Spirit School Division No. 206	64,372	395
Prairie Valley School Division No. 208	68,196	-
Saskatchewan Government Insurance	133,889	132,801
Saskatchewan Health Authority	15,243	41,248
Saskatchewan Power Corporation	1,392,913	1,302,868
Saskatchewan Telecommunications Holding Corporation	263,341	572,392
Saskatchewan Workers' Compensation Board	443,775	438,329
Saskatoon Public School Division	133,689	-
SaskEnergy Incorporated	581,977	574,996
St. Paul's Roman Catholic Separate School Division No. 20	75,135	-
Other	195,661	42,605
	\$ 3,778,730	\$ 3,212,912
Accounts Receivable:		
Ministry of Education - Provincial Grants	\$ 200,000	\$ 400,000
Living Sky School Division No. 202	479,213	-
Other	200,391	116,932
	\$ 879,604	\$ 516,932
Prepaid Expenses:		
Saskatchewan Workers' Compensation Board	\$ 147,478	\$ 146,110
	\$ 147,478	\$ 146,110
Accounts Payable and Accrued Liabilities:		
Saskatchewan Power Corporation	\$ 70,256	\$ 77,360
Saskatchewan Telecommunications Holding Corporation	5,515	106,211
SaskEnergy Incorporated	11,103	8,829
	\$ 86,874	\$ 192,400

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
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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:

	Charity	Scholarships	Total December 31, 2017	Total December 31, 2016
Cash	\$ 283,576	\$ 70,531	\$ 354,107	\$ 229,594
Total Assets	\$ 283,576	\$ 70,531	\$ 354,107	\$ 229,594
Revenues				
Contributions and donations	\$ 265,093	\$ 36,991	\$ 302,084	\$ 92,602
Interest on investments	2,252	548	2,800	2,300
	267,345	37,539	304,884	94,902
Expenses				
In-kind & school expenditures	168,331	-	168,331	94,304
Scholarships paid	-	12,040	12,040	20,900
	168,331	12,040	180,371	115,204
Excess (Deficiency) of Revenue over Expenses	99,014	25,499	124,513	(20,302)
Trust Fund Balance, Beginning of Year	184,562	45,032	229,594	249,896
Trust Fund Balance, End of Year	\$ 283,576	\$ 70,531	\$ 354,107	\$ 229,594

17. CONTINGENT LIABILITIES

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. Costs for the current year were \$1,456,376 (2017 - \$1,406,101).
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2019. Costs for the current year were \$228,537 (2017 - \$219,826).

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2018

19. COMPARATIVE INFORMATION

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

20. RISK MANAGEMENT

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

i) Credit Risk

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

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

The aging of grants and other accounts receivable at August 31, 2018 was:

		August 31, 2018					
	Total	Current	0-30 days	30-60 days	60-90 days	over 90 days	
Grant Receivables	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	
Other Receivables	3,374,669	1,105,248	235	25,031	274	2,243,881	
Net Receivables	\$ 3,574,669	\$ 1,305,248	\$ 235	\$ 25,031	\$ 274	\$ 2,243,881	

Receivable amounts related to GST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

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:

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20. RISK MANAGEMENT (continued)

ii) Liquidity Risk (continued)

	August 31, 2018				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 1,257,661	\$ 1,257,661	\$ -	\$ -	\$ -
Total	\$ 1,257,661	\$ 1,257,661	\$ -	\$ -	\$ -

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% per annum. 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, 2018.

The School Division minimizes these risks by:

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

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The School Division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the School Division believes that it is not subject to significant foreign exchange risk from its financial instruments.