



Prairie South School Division #210

**Annual Report
2012-13**

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Prairie South School Division #210

Learning Together for our Future.

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An electronic copy of this report is available at <http://www.prairiesouth.ca/division/governance-administration/plans-a-reporting/annual-report.html>

Letter of Transmittal



Honourable Don Morgan, Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of Prairie South School Division #210 is pleased to provide you and the residents of the School Division with the 2012-13 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2012 to August 31, 2013.

Respectfully submitted

A handwritten signature in black ink, appearing to read "Shawn Davidson". The signature is stylized and somewhat cursive.

Shawn Davidson
Chairperson

Highlights/Accomplishments for 2012-13

Prairie South School Division has a lot to be proud of this year. Our students, staff, parents and community have helped to create an environment in which we are able to focus on student achievement and really live our Vision of *Learning Together for our Future*. Congratulations and thank you to everyone who contributed to our success in 2012-13. Below are some of the highlights from the past year:

Comprehensive Learning Framework (CLf)

- Working with 50 stakeholders including teachers, administrators, central office personnel, board members and SCC members a framework for learning in Prairie South was created. Guidance and support in its development was contracted to the Lead and Learn Centre in Denver and Connie Kamm was the support person. You can view the completed framework here: [Comprehensive Learning Framework \(CLf\)](#)
- The actualization of the CLf is our School Learning Improvement Plans. Each school LIP aligns school goals with provincial and division priorities for reading, writing or math. Learning Improvement Teams (LITs) within each school actualize the plan in their biweekly meeting through the use of formative assessment in a collaborative problem solving process. High yield instructional strategies are chosen in an effort to have all students reach proficiency with each outcome or skill that is targeted. Teachers are provided with one hour of time 15 times per year to meet as teams. This is our first year of full implementation.

Administrative Leadership

- Over the course of the 2010-11 school year the Superintendent of Human Resources, Ryan Boughen, led a group of school administrators in developing a rubric for supervision and evaluation of school administrators. [Principal/Vice-Principal Leadership Growth Rubric](#)
- This document clearly outlines the expectations for administrators in our schools under the domains of personal leadership, cultural leadership, learning leadership, strategic leadership, human resource leadership, and managerial leadership.
- The 2012-13 school year is the first year of implementation with each administrator using the rubric for both professional growth plans and as a tool for formal supervision and evaluation.

Organizational Structure

- In the spring of 2010 we reviewed our organizational structure with the support of Knibbs/associates HR Consulting firm. We examined the how and why we function as we did and if there were ways to create efficiencies in our work and bring about more collaboration.
- The result was a new organizational structure which divided our division into four geographical areas with a superintendent of operations for each area and a Learning Department responsible for overseeing all curriculum, instruction, assessment and student support activities. We also have a superintendent of HR able to oversee the recruitment, retention, hiring and intensive supervision aspects of staffing.

- Within each of the four geographical areas is a Learning Support Team (LST) which is an inter-professional team including a learning consultant (a curriculum, instruction and assessment generalist), a student support consultant, a psychologist, a speech language pathologist and a school counsellor. The LSTs work towards improving student achievement by building up classroom based support with high quality instruction and intervention practices.
- In the first year of implementation our LSTs worked with 178 teachers in various ways, and reduced the number of referrals to psychology, Occupational Therapists (OT) and speech almost in half. Perception surveys were used to evaluate the change and LST members reported feeling very satisfied with their work, feeling valued and respected as team members and enjoying their work with Prairie South. Teachers that had worked with the LST reported that their capacity to support students had increased due to this involvement and were encouraging their colleagues to invite LST members into their classrooms.

Introduction

This annual report presents an overview of Prairie South School Division's activities and results for the fiscal year September 1, 2012 to August 31, 2013.

This annual report provides a snapshot of Prairie South School Division, its governance structures, students, staff, programs and facilities. It also offers information in the CIAF priorities: higher literacy and achievement, equitable opportunities, smooth transitions, and system accountability and governance.

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

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

School Division Profile

About Us

Prairie South School Division has 40 schools located within 19 rural and urban communities. The Division encompasses 32, 747 square kilometres (12, 643 square miles) of southern Saskatchewan. It spans a geographic area from Coronach in the South, Mankota in the West, Rouleau in the East and Craik in the North. The Division is divided into six subdivisions for purposes of board representation. The map on the right shows the geographic location of Prairie South Schools. Prairie School Division encompasses rural and urban communities with one large city at its heart, Moose Jaw, where the school division head office, learning department, maintenance and one transportation office is located. Five Hutterite colonies and two associate schools are located within the Division boundaries.

Division Mission and Vision Statement

Learning Together For Our Future.

Division Guiding Principles

High Expectations for Educational Success

At school students:

- learn how to learn;
- achieve at their highest levels;
- contribute to our school community; and
- participate in the communities at large.

Community Involvement & Engagement

Community involvement is important because:

- our schools connect people with learning and community;
- public participation helps us make better decisions; and
- diverse perspectives create a better understanding of need.

Division Transparency

We build trust and credibility with our community members by:

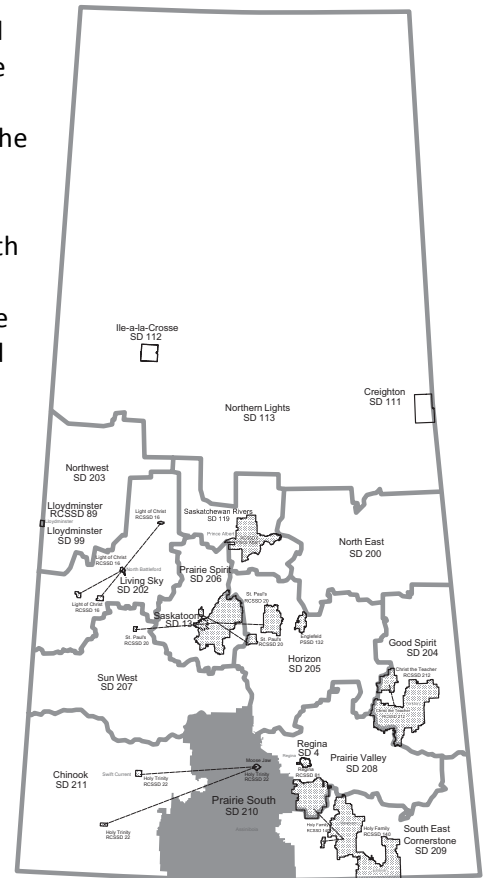
- sharing information that improves the public's understanding of our decisions and policies;
- showing how we spend our monies to deliver services; and
- maintaining the code of ethics established by the Saskatchewan School Boards Association and the Education Act.

A Collective Common Sense Approach

Our decisions and policies reflect the needs of our communities and are based on:

- solid research;
- accurate data; and
- informed judgment

Figure 1: Location of Prairie South School Division



Program Overview

The students in Prairie South School Division are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, Prairie South School Division offers a wide range of programs in the 40 schools across the Division.

Central to the program in every school is the provincially-mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations and Métis (FNM) content, perspectives and ways of knowing, and the adaptive dimension.

In addition, each school in the Division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the Division's schools:

- Alternative programming for vulnerable students
- Online education
- English as an Additional Language programming
- French immersion programming
- Music/band programming
- Nutrition programs
- Prekindergarten (PreK) programs
- Technology-enhanced learning

Additional services and supports are offered to students and teachers by specialized School Division staff (Learning Support Teams) including:

- Curriculum consultants in specific subject areas
- Educational psychologists
- English as an Additional Language consultant
- Speech and language pathologists
- Student counsellors

Prairie South is proud to offer strong instruction and assessment practices to all of its students. In addition to offering Saskatchewan Curriculum in all of its schools Prairie South School Division also offers:

- Ministry funded and Prairie South funded PreK programs to nearly 200 students
- Unique and valuable partnerships with the YMCA, Five Hills Health Region
- Board funding to support Practical and Applied Arts (PAA) Enhancement Project. A PAA Consultant was hired for two year term to develop PAA initiatives that align with Labor Market demands and provide high school programs that exemplify the three "R's: rigor, relevance, and relationships. The goal is to expand PAA credit and certification options to provide quality high school programming regardless of location and size of school.
- French Immersion PreK-12
- Alternate Programming at John Chisholm
- Inclusive Lifeskills program at Riverview Collegiate

Programming highlights

Instructional Strategies:

- Our division Learning Improvement Teams (LITs) will require teachers to name the instructional strategy that they will use to achieve an outcome each time they meet. Teachers will choose strategies based on Marzano's 9 effective strategies and the Instructional Families from the Ministry of Education.
- Each of the LITs reports bi-weekly the strategy they have chosen, this will allow us to get a better sense of the strategies that teachers rely on and how we may need to support their growth with professional development.
- The focus for the LITs for the 2013-14 year is on making connections between formative assessment data and the instructional strategy chosen to respond to learner need.
- In August of 2012 each teacher spent one day with the writers of *Classroom Instruction That Works* to refresh them on the importance of good instructional strategies as well as to remind them exactly what those strategies are.
- The Learning Department which consists of interdisciplinary teams provides modelling of effective strategies in classrooms when invited and appropriate.
- Administrator walk- throughs will provide a snapshot of instruction taking place in classrooms on a regular basis and provide valuable formative feedback for teachers.
- We prepare and host many webinars through the year that focus on particular instructional strategies.

Grade 3 Reading

- In June of 2013 67% of our grade 3's were proficient or above in reading as determined using the Fountas and Pinnell assessment and using the new provincial cut scores.
- In 2012-13 all teachers grade 1-3 were offered the opportunity to participate in a workshop entitled "Let's Talk About Reading" which was well received by the teachers. During this workshop strong instructional practices were reinforced and modelled by our Learning Consultants.
- In August of 2013 all teachers in Prairie South received a full day workshop on using the Gradual Release of Responsibility Model (GRR) as the first step of a 5 year plan to increase reading comprehension across the division.
- In the 2013-14 year all teachers are expected to use the GRR as a method to instructing using think-alouds, guided, shared and independent teaching strategies.
- The grades 1-3 teachers will continue to receive professional development and support as well as bringing the grade 4 teachers on board with focused professional development.

First Nations and Métis Education

The highlights of Prairie South School Division First Nations and Métis Education Plan appear below. The full plan is available at http://www.prairiesouth.ca/document-area/doc_download/4568-fnim-achievement-plan-june-2012.html. The full plan provides detailed information about performance measures, target outcomes and strategies.

Goal 1: To increase engagement and achievement of First Nations and Métis students in school to no less than 75% of levels attained by the whole student population by June, 2015.

Strategies:

- Respond to individual school needs to develop a more culturally responsive environment

- Track student academic achievement, engagement and interventions using our division student data system in order that effective communication and timely support systems can be created as needed
- Enrich the existing transition program for at-risk students entering high school and ensure that culturally aware mentors are available for consultation with FNM students
- Continue support for teachers working with FNM students in regard to treaty teaching, the effect of Indian Residential Schools and curriculum outcomes that address First Nations' and Métis content, perspectives and ways of knowing

Goal 2: To provide outcomes in early literacy for First Nations and Métis learners no less than 75% of levels attained by the whole student population by June, 2015.

Strategies:

- Respond in a timely way to data (Early Years Evaluation (EYE), Early Development Instrument (EDI), Reading Levels) with Inter-Professional Collaborative teams that identify struggling early learners and enact intervention strategies to address their literacy needs
- Provide targeted support for FNM early learners through culturally appropriate reading materials and home support for reading (resources, after school family activities).
- Provide support for FNM student-age parents in skills needed to fulfill their role.

School Division Planning

Prairie South School Division has a well-coordinated planning process, which enables alignment of School Division priorities with the priorities outlined in the Continuous Improvement and Accountability Framework (CIAF) and alignment of all School Division planning activities.

Strategic Plan

In the fall of 2012, Prairie South School Division welcomed a new Board of Trustees. The Board, with a four-year term, consists of 8 incumbent trustees and 2 new trustees. The Board is currently working on a new strategic plan to take them through their four-year term (to fall 2016). The Board's strategic plan for the Division will provide an overall direction for everything the Division does and serves as an anchor to ensure that all Division planning processes are in alignment with each other and that divisional priorities are aligned with CIAF priorities.

Prairie South School Division's strategic directions are:

- Priority #1: Reading
- Priority #2: Facilities Utilization

Continuous Improvement and Accountability Framework

The Continuous Improvement and Accountability Framework (CIAF) aligns School Division and CIAF priorities. The four priority areas of the CIAF are:

- Higher literacy and achievement
- Equitable opportunities
- Smooth transitions
- System accountability and governance

Prairie South has identified measurable goals for each priority area and outlines a strategy to collect data relevant to each priority. This plan is available on the Division's website at <http://www.prairiesouth.ca/division/continuous-improvement.html>.

The School Division in the Community

Prairie South School Division is an integral part of community life in Southern Saskatchewan. The Division, as a whole, and individual schools are linked to the broader community in a multitude of ways. The Board of Education places strong emphasis on community and parent involvement, and on community partnerships.

Community and Parent Involvement

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in education. Our School Community Councils (SCCs) play a key role developing and supporting initiatives and programs to engage parents and community alike. These programs are unique to each community, and vary from sponsoring guest speakers, engaging parents to complete Tell Them From Me Surveys, organize workshops and presentations to inform and involve parents and community members in improving learning opportunities for students and staff. For example, Empire School in Moose Jaw (a PreK-8 school) has a Community Room that is accessible to students, parents and community members. It is a place where parents can wait for their children, access computers, host group activities and access information on community programs.

What all the schools of Prairie South School Division have in common is the importance of School Community Councils (SCCs) as a mechanism for connecting community and school. SCCs play a role in governance (described more fully in the next section) and they have established formal processes to foster community and parent involvement. For example, the SCC at Mortlach School (a K-12 school in Mortlach) recently presented at the National Congress on Rural Education. The SCC shared the many successful ways they engage and connect with their community, and the way they measure their success and plan future growth using the SCC Self-Evaluation Tool.

Community Partnerships

Prairie South School Division and individual schools within the Division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experience is positive and successful. Our Partnership Program enhances student learning by providing a link between schools and the community. School Collaborations with businesses, organizations and institutions encourage students to apply skills learned in the classroom to a real-world setting and develop confidence and experience in employment and community settings.

Our business-education partnerships put to practice the belief that an entire community has a role to play in the education of students. The partnerships provide a link between schools and communities, creating the opportunity for collaboration where the partners and schools share values, resources and responsibilities in order to achieve student learning outcomes.

Prairie South School Division has many authentic school and community partnerships, including our rural partnership with Sherrit Coal and the exciting field of power engineering, and our long-standing partnership with the Moose Jaw Warriors. Not only are we a fan of the Warriors as a hockey team, but also we sincerely appreciate the work they do in our communities and our schools with collaborative initiatives such as the Salute to Youth program.

Several schools throughout the Division have formalized partnerships with local businesses. The partnerships offer an arrangement to work together, whereas the students and the schools benefit by opening the door to career opportunities for students, encourages student performance and participation in the community and expands learning to extend beyond the confines of classroom

walls. Six new partnerships were formalized in 2012-13 to make a total of 27 partnerships. Typically, the partner business celebrates school achievements, engages community in school activities and presentations or provides resources to support school Learning Improvement Plans.

Governance

The Board of Education provides governance for Prairie South School Division as a whole and School Community Councils provide advice to individual schools.

The Board of Education

Prairie South School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The School Division is organized into six subdivisions for purpose of elections and representation, but every member of the Board represent all students in the Division and are committed to providing the very best education possible for each and every student.

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. Board of Education members are:

Subdivision 1: Ron Gleim

Subdivision 2: Jackie Jelinski

Subdivision 3: Al Kessler

Subdivision 4: Colleen Christopherson-Cote (Chair)

Subdivision 5: Shawn Davidson (Vice-Chair)

Subdivision 6: Darrell Crabbe, Brian Swanson, Lew Young, Jan Radwanski and Tim McLeod

A list of the remuneration paid to board members is provided in Appendix D.

School Community Councils

The Board of Education has established a School Community Council (SCC) for 33 of the 40 schools in Prairie South School Division (the 5 Hutterite colony schools and 2 associate schools do not have SCCs). *The Education Regulations, 1986* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. For this purpose, in 2012-13 Prairie South School Division created an SCC plan, including a working template and forums, and hosted two network sessions with all 33 SCCs represented. The Board of Education has also invited our SCCs to the Annual Meeting of Electors (AME) to celebrate their successes and share with other SCC members. In 2013, 165 SCC and community members attended the AME. The Board of Education financially supports SCCs to attend professional development opportunities to build on their understanding and capacity to support student learning and well-being. Many SCCs annually attend and present at the National Rural Congress. Numerous resources have been developed and posted on the Division web site to support SCC orientation and training.

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. Prairie South’s policy requires SCCs to engage in an ongoing process of self-monitoring and reporting of SCC role in developing and supporting schools LIP. Learning Improvement Plans are reviewed and revised with SCCs on a monthly basis.

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

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

33 of the 33 SCCs in Prairie South School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 1986*. The actual number of members varies from one SCC to another.

Our Students and Staff

The sections that follow provide information about Prairie South School Division's students and staff.

Students

In 2012-13, 6,522 students were enrolled with Prairie South School Division. That is more than in 2011-12 (6,498 students) but less than in 2010-11 (6,671 students).

Since 2010-11, the population of Prekindergarten to Grade 3 students has grown from 1,963 to 2,202 students. Older years saw a decrease in enrolment from 2010-11 to 2011-12, but an increase to 2012-13, and we hope the trend will continue in the years ahead. As southern Saskatchewan continues to grow and expand, we hope to welcome more students to Prairie South School Division.

Prairie South School Division has faced a number of years of declining enrolments. However the rate of decline has been slowing and in 2012-13 we had our first increase in enrolment numbers over a previous year. Projections are for the enrolment numbers to show small variations but to remain near the current year's number until 2016-17 when they are projected to start growing. The increase in the kindergarten number is encouraging as that number will carry forward over the coming years and is the largest number in 10 years. From one year to the next, there is an increase in the number of students in particular grade level cohorts. For example, there were 477 students in Grade 1 in 2010-11, but two years later the size of this cohort had increased to 503 now in Grade 3.

Figure 2: Enrolment by Grade – September 30

Grade	School Year		
	2010-11	2011-12	2012-13
Kindergarten	438	411	497
1	477	444	436
2	422	490	451
3	471	410	503
4	428	457	416
5	482	421	463
6	458	498	437
7	511	455	499
8	525	510	472
9	582	528	515
10	567	605	557
11	604	580	610
12	706	689	666
Total	6671	6498	6522

Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.
Source: Ministry of Education, 2013

Grade	School Year		
	2010-11	2011-12	2012-13
Pre-Kindergarten	155	241	315
Total	155	241	315

In keeping with the focus on early education a number of PreK spaces have been added. The result is that the enrolment in the Pre-kindergarten program has doubled from 2010-11 to 2012-13.

Staff

Figure 3 below provides an overview of all Division staff. An organizational chart showing the reporting structure is provided in Appendix B.

Figure 3: School Division Staff – 2012-13

Job Category	FTEs
Classroom teachers	421.9
Principals, vice-principals	37.9
Other educational staff – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	204.436
Administrative and financial staff – e.g., clerks, accountants, IT people, administrative assistants	84.281
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	67.59
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	135.26
Senior management team – e.g. chief financial officer, director of education, superintendents	7
Total Full-Time Equivalent (FTE) Staff	958.367

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
 - Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
 - Information for all staff is at August 31, 2013.

Source: Prairie South School Division Human Resources Department

Staff Profile – Prairie South School Division employs over 1300 people in the Southern Saskatchewan region and makes a significant contribution to the regional economy. The Division employs the full-time equivalent of 958.367 people. About 44% of these employees are teachers, the other 56% represent a wide range of occupations. The School Division needs educational assistants, administrative staff, information technology (IT) people, facility operators, bus drivers, accountants and other staff in order to provide a quality education for students of the Division.

Senior Management Team – The Director of Education, Jeff Finell, reports directly to the Board of Education. 6 superintendents are responsible for school operations, learning, business and human resources.

- Bernie Girardin, Superintendent of Business and Operations (CFO)
- Ryan Boughen, Superintendent of Human Resources
- Lori Meyer, Superintendent of Learning
- Barbara Compton, Superintendent of Operations (PreK-12 South Cluster)
- Derrick Huschi, Superintendent of Operations (PreK-12 North Cluster and 9-12 Cluster)
- Kim Novak, Superintendent of Operations (PreK-8 Cluster)

Each of the Superintendents of Operations works with the school-based administrators in their cluster and with designated learning support teams.

The Superintendent of Learning, Lori Meyer, is responsible for curriculum, learning support teams and student support services.

The Superintendent of Business and Operations (CFO), Bernie Girardin, is responsible for accounting, business, facilities, information technology and transportation.

The Superintendent of Human Resources, Ryan Boughen, is responsible for routine management of human resources and for planning for future human resources needs.

Higher Literacy and Achievement

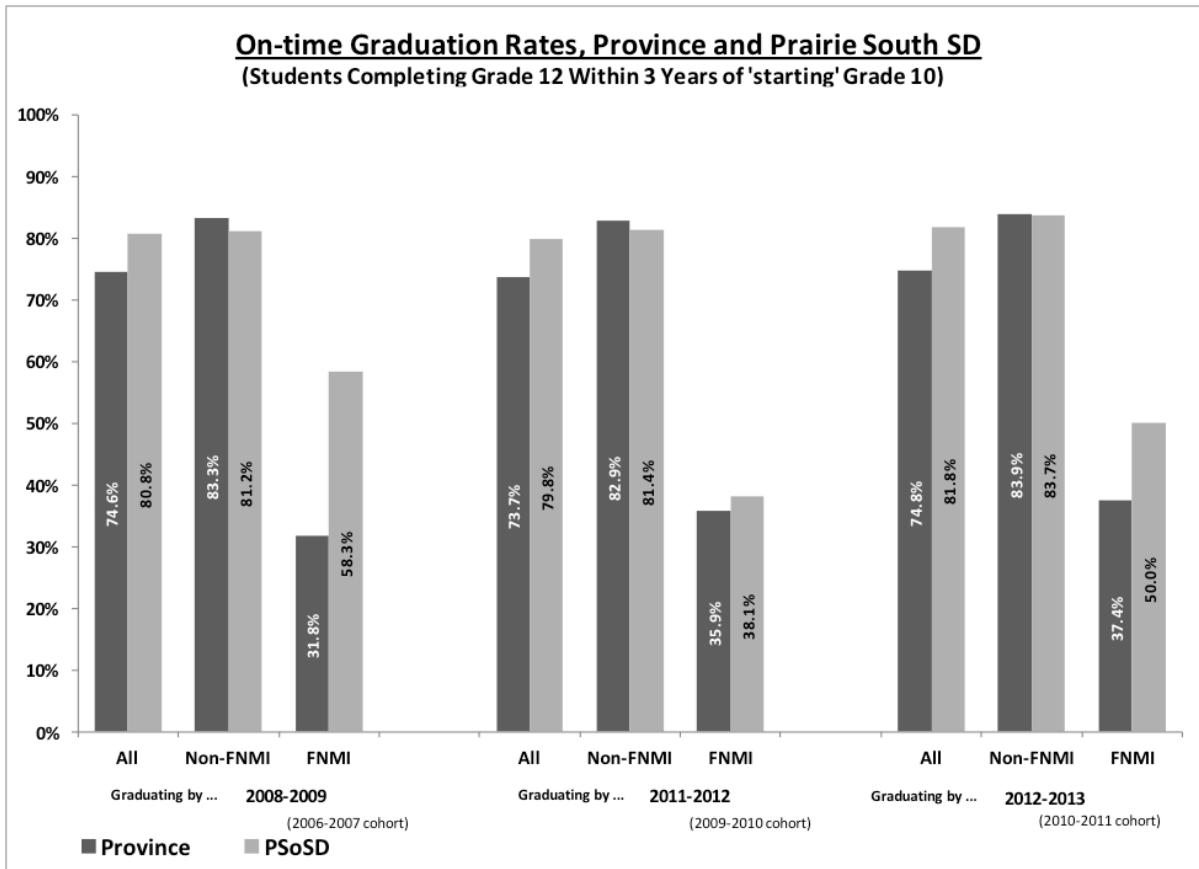
Increased student literacy and achievement is a priority for Prairie South School Division. The indicators below illustrate student performance as informed by Division and provincial data.

Grade 12 Graduation

Three-Year Graduation Rates – Prairie South graduation rates over three years reported below meet or exceed provincial average rates in all categories of information and have stayed relatively steady.

The proportion of FNM students that are graduating in three years from Prairie South Schools exceeds that of the province by a significant margin however the number of FNM students in Prairie South is low and so these results should be interpreted with some caution.

Figure 4: Grade 12 Graduation – Students Completing Grade 12 Within Three Years: Baseline Year with Two Most Recent Years



Note:

On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.

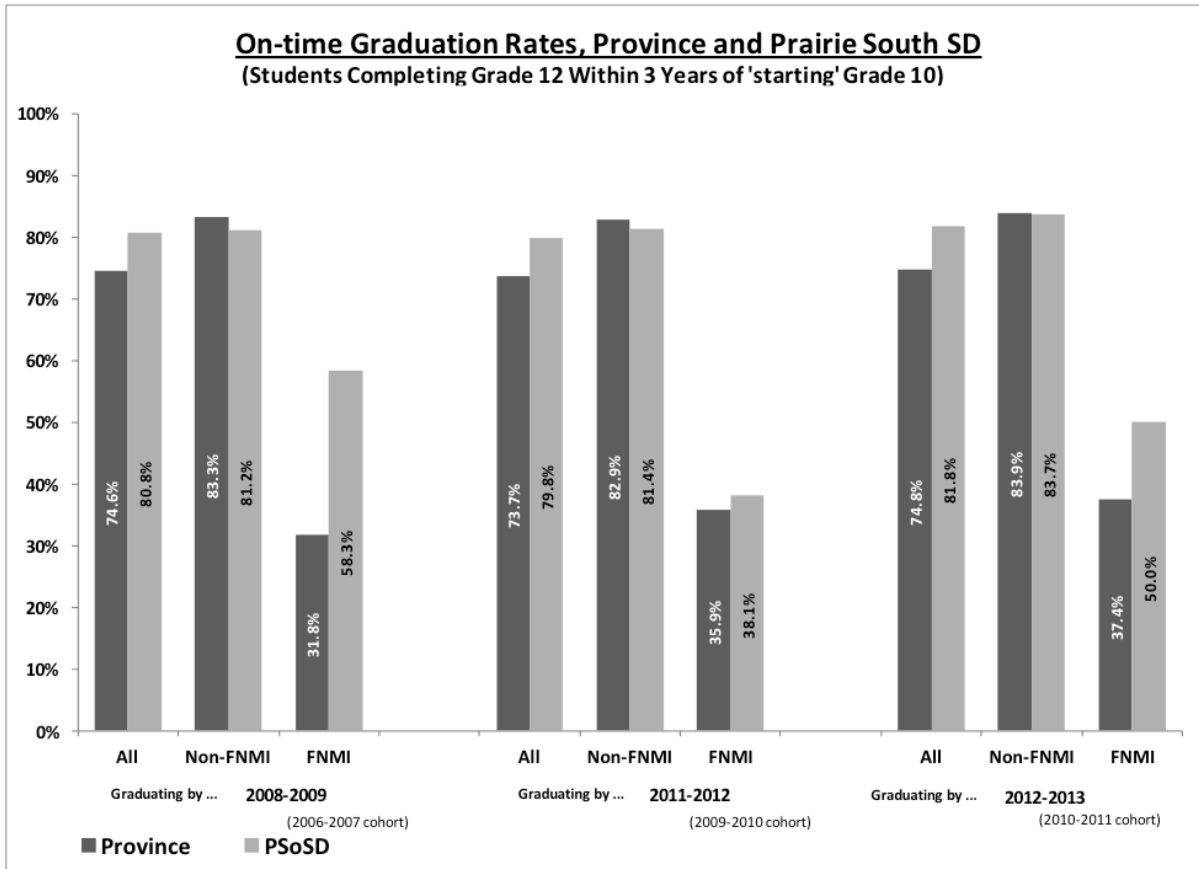
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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

Source: Ministry of Education, 2013

Five-Year Graduation Rates – The proportion of Prairie South students graduating within 5 years of starting grade 10 meets or exceeds the provincial average in all areas and has been quite steady for the three years reported below.

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



Note:

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

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

Source: Ministry of Education, 2013

Average Final Marks

Overall Prairie South students achieve higher average final marks than the other students in the province in all categories in all subject areas, with the exception of Math 20 for the FNM students in Prairie South. Some caution should be used when examining the FNM final marks for Prairie South students as the numbers of students are very low.

Figure 6: Average Final Marks in Selected Secondary-Level Courses

Average Final Marks in Selected Secondary-Level Courses 2012-13						
Subject	All Students		Non-FNMI		FNMI	
	Province	Prairie South SD	Province	Prairie South SD	Province	Prairie South SD
English Language Arts A 10	71.4	76.6	74.3	77.1	59.4	67.3
English Language Arts B 10	71.6	76.3	74.1	76.6	60.1	68.8
Science 10	70.2	73.0	73.2	73.7	57.1	60.7
Math: Workplace and Apprenticeship 10	70.7	75.7	73.8	76.2	56.9	64.3
Math: Foundations and Pre-calculus 10	69.9	72.4	72.2	72.8	56.8	61.4
English Language Arts 20	72.5	73.6	74.2	73.9	62.5	66.4
Math: Workplace and Apprenticeship 20	66.5	68.7	68.5	69.9	60.4	55.7
Math: Foundations 20	71.7	73.4	73.1	73.5	62.0	nr

Note:

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

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

Source: Ministry of Education, 2013

Equitable Opportunities

Strategies to Meet the Needs of Diverse Students

Our division offers many opportunities for students with diverse needs to meet their highest potential. Our classrooms are inclusive communities where eIIP goals are implemented and monitored; parents are involved and engaged partners in the planning, implementing and monitoring of Inclusion and Intervention Plans. We have approximately 350 students identified as requiring intensive supports and work collaboratively to support them in their home schools. We offer a Lifeskills program for high school students at Riverview Collegiate in Moose Jaw. This program recently won the provincial Saskatchewan Association for Community Living (SACL) award for Inclusive School of the Year in Saskatchewan.

The Extensions program is designed for at-risk and struggling learners. It provides academic support and personal counselling in an informal classroom setting and advocacy for students within the school. Extensions programs are offered at our three Moose Jaw Collegiates as well as Assiniboia Composite. The Student-Age Parent Program provides an opportunity for learners who are student-age parents to remain in school, receive support for their role as parents and complete their academic course requirements within the context of a collaborative group.

Our alternative program, John Chisholm (JC) Program, offers an alternate location for students to work on regular classroom work for short or longer periods of time. The teachers at JC also do outreach where the students stays in their home schools and the teacher goes to them to provide in-class and in-school support, acts as an advocate and works with the classroom teacher to assist in building and rebuilding relationships.

Recently a high school credit course entitled Connections 20L has been approved by the Ministry of Education. The course has, as its primary goal, to “provide learning for vulnerable youth that will foster the intellectual, emotional, physical and spiritual dimensions of their lives.” It is specifically tied to the Board goals of enhancing persistence and support to complete high school and to support youth who are disengaged from school and are not employed.

A variety of special projects were undertaken at various high schools to increase engagement of students, provide authentic learning experiences and thereby foster student completion of high school. Some examples of these projects are the production of a “Learning Garden” at A E Peacock Collegiate and cross-curricular planning and teaching of Social Studies and English Language Arts at Assiniboia Composite High School.

Smooth Transitions

Grade 7 to 10 Transitions

Based on the chart below Prairie South appears to be retaining most of the students between grades 7 and 10. This may be attributable to the limited options in our rural communities. The city of Moose Jaw provides more options for high school however this doesn't seem to be significantly impacting the number of students we retain.

Figure 7: Student Transitions Between Grades 7 and 10, Prairie South School Division

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2008-09	2009-10	2007-08 Cohort	2008-09 Cohort	2009-10 Cohort	2009-10 Cohort
All students	514	547	516	94.9%	93.4%	92.8%	93.0%
Non-FNM students	na	na	482	na	na	92.5%	92.5%
FNM students	28	28	34	75.0%	89.3%	100.0%	100.0%

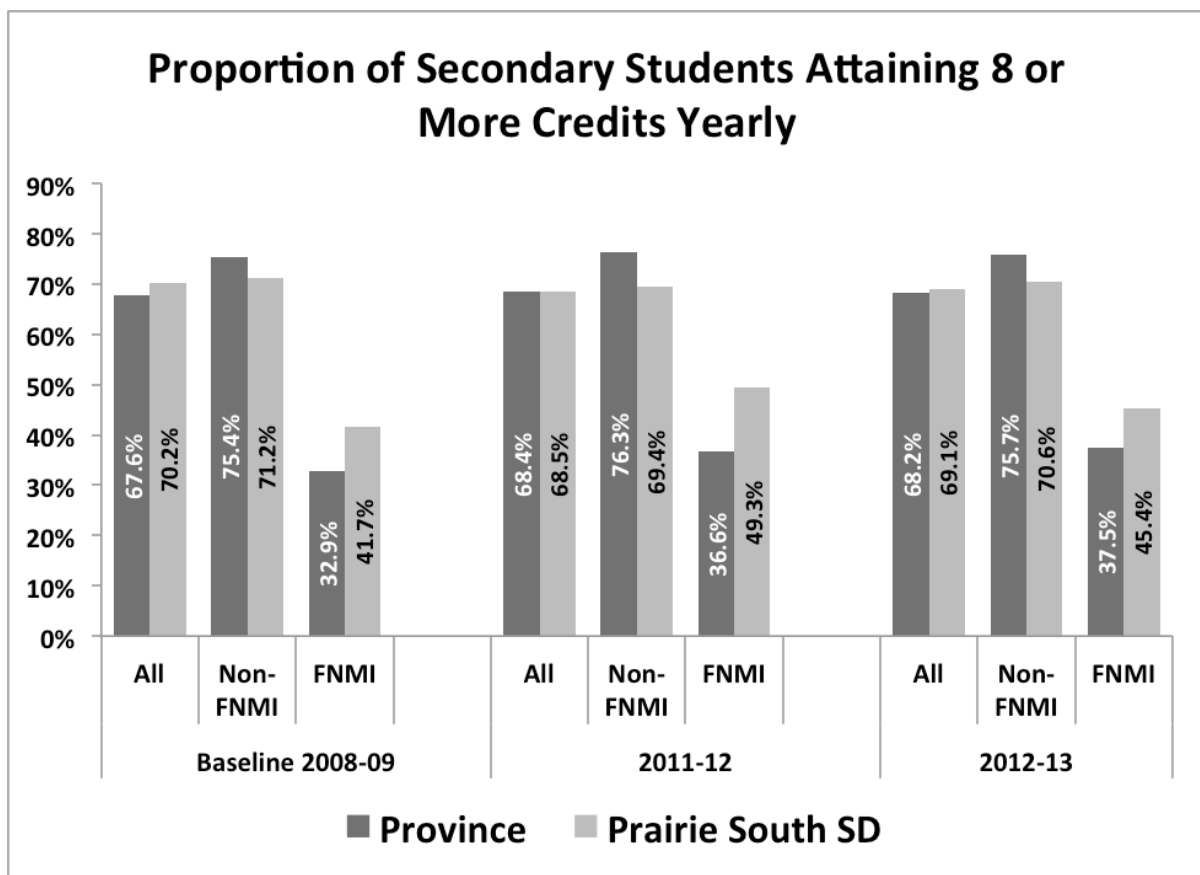
Credit Attainment

Prairie South students have maintained relatively similar credit attainment rates over the years from baseline to present, and have been on par with the province in the years measured as well.

Prairie South FNM students saw an initial increase in credit attainment in the 2011-12 year and then a slight decrease in the 2012-13 year. These numbers should be interpreted with caution due to the low number of FNM students self-declared in Prairie South Schools.

Prairie South non-FNM students have also maintained stable credit attainment rates in all years that data was collected.

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



Note:

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

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

Source: Ministry of Education, 2013

System Accountability and Governance

Prairie South School Division is committed to operational effectiveness, transparency and fiscal responsibility, and to the long-term stability of the education system in order to provide a high quality education for all students.

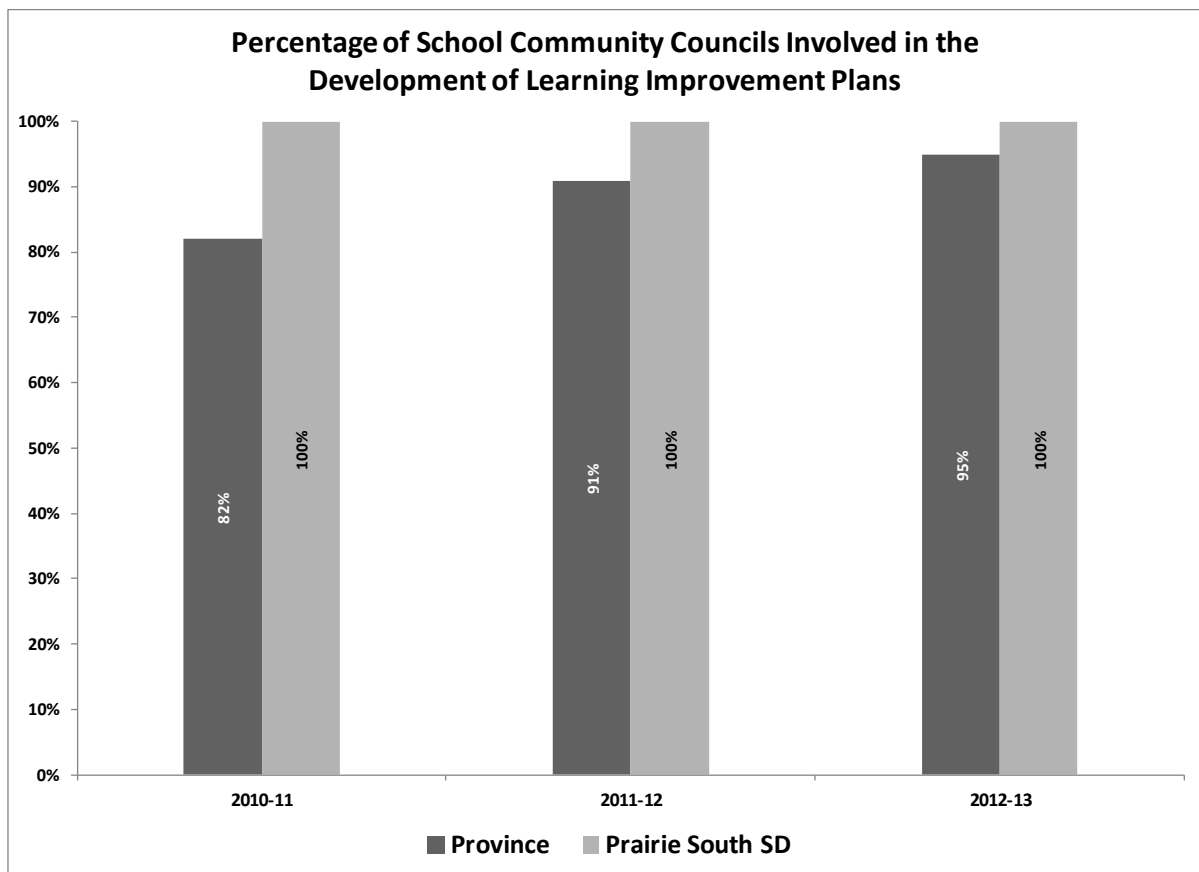
School Community Councils and Learning Improvement Plans

The Board of Education financially supports SCCs to attend professional development opportunities to build on their understanding and capacity to support student learning and well-being. Many of our SCCs annually attend and present at the National Rural Congress. Numerous resources have been developed and posted on the Division web site to support SCC orientation and training.

The Regulations also require SCCs to work with school staff to develop annual school Learning Improvement Plans (LIPs) and recommend these plans to the Board of Education. Prairie South School Division policy requires SCCs to engage in an ongoing process of self-monitoring and reporting of SCC role in developing and supporting schools LIPs. Learning Improvement Plans are reviewed and revised with SCCs on a monthly basis.

During 2012-13, 33 of the 33 Prairie South SCCs developed Learning Improvement Plans (100%). This is higher than the provincial results of 95%.

Figure 9: Percentage of School Community Councils Involved in Development of Learning Improvement Plans



Source: Ministry of Education, 2013

Facilities and Transportation

Facilities

Prairie South School Division's facilities include:

- 40 schools located in 19 rural and urban communities. See Appendix C for a list of schools. The average age of these schools is 61 years. The oldest school is 103 years old; the newest is 22 years old.
- The school division head office is located in Moose Jaw. The central core of this building is 37 years old. The head office building, although not without its challenges, is adequate in size for present needs.
- Two other offices located in Moose Jaw and one in Assiniboia.
- Two bus garages located in Moose Jaw and Assiniboia. The bus garages are used for maintenance and repair of school division vehicles. Each garage is located within a large fenced compound where buses can be parked or stored. The garage in Moose Jaw has a bus wash station.

Population shifts within the area, open boundaries and gradually declining student enrolment across the region as a whole mean that some schools are under-utilized and some are over-capacity. 10 schools in the division are operating at less than 50% capacity. Five schools are operating over 100% capacity, and the average space utilization is 62%.

Several schools in the Division were modernized and/or renovated during the 2012-13 year. A list of these infrastructure projects appears in Appendix E of this annual report along with the estimated cost of each project. Currently, we are in the early design stages of a major capital project to combine Gravelbourg Elementary School and Gravelbourg High School. The renovation/addition project is schedule to be completed in 2015.

Prairie South School Division takes pride in the maintenance of all schools within the Division. Minor repairs are done as needed and ongoing painting ensures that all of our schools continue to look fresh. All schools are cleaned daily and major cleaning takes place during the school breaks and summer.

Student Transportation

Prairie South School Division is a mix of rural and urban communities, and transports a significant number of students to and from school. Some city/town students are transported as well, when the distance between school and home is over 1km.

Prairie South School Division operates its own transportation service and owns a fleet of 183 buses of various sizes.

Figure 10: Student Transportation 2012-13

Transportation Statistics	
Students transported	3,008
In-town students transported (included in above)	1,147
Transportation routes	142
Number of buses	183
Kilometres travelled daily	33,870

Average age of bus	8.3 years
Capacity utilized on buses	78% Average
Average one-way ride time	33 min.
Longest one-way ride time	98 min.
Number of school trips per year	50,116
Kilometres per year travelled on school trips	6,333,690
Cost per student per year	\$2,350.45
Cost per kilometre travelled	\$1.12

Source: Prairie South School Division Transportation Department

Financial Overview

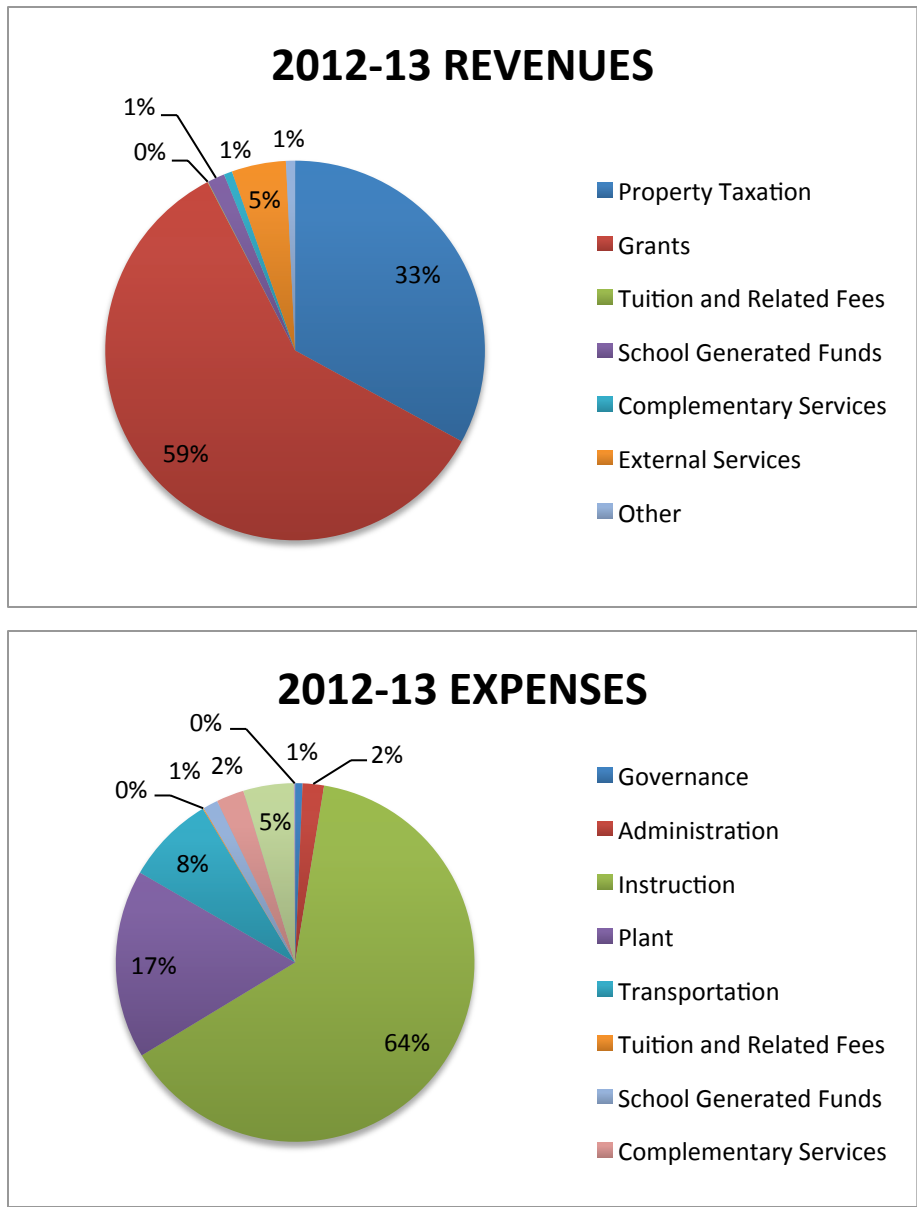
In 2012-13, as in previous years, Prairie South School Division’s single largest expense was Instruction. The second largest expense was Plant and property.

The largest single source of revenue was Grants, followed by Property Taxation.

Revenue and Expenses

Figure 11 below summarizes Prairie South School Division’s main categories of revenues and expenditures in 2012-13.

Figure 11: Summary of Revenue and Expenses – 2012-13



Source: Prairie South School Division Accounting Department

Budget to Actual Expenditures and Variances

Figure 12 below summarizes Prairie South School Division's main categories of revenues and expenditures in 2012-13.

Figure 12: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2012 to August 31, 2013

	2012 Actual	2013 Actual	2013 Budget	Budget to Actual Variance Over/(Under)	Budget to Actual % Variance	Note
REVENUES						
Property Taxation	29,791,364	29,225,371	29,937,035	711,664	2.38%	
Grants	49,221,565	52,699,506	50,270,592	(2,428,914)	-4.83%	
Tuition and Related Fees	44,325	41,757	40,500	(1,257)	-3.10%	
School Generated Funds	1,197,220	1,308,315	1,500,000	191,685	12.78%	(i)
Complementary Services	826,977	627,232	525,836	(101,396)	-19.28%	(ii)
External Services	3,802,200	4,100,891	4,019,440	(81,451)	-2.03%	
Other	797,029	688,139	501,625	(186,514)	-37.18%	(iii)
Total Revenues	85,680,680	88,691,211	86,795,028	(1,896,183)	-2.18%	
EXPENSES						
Governance	517,585	600,764	619,151	18,387	2.97%	
Administration	1,797,894	1,725,861	1,934,932	209,071	10.81%	(iv)
Instruction	55,475,772	57,190,437	57,435,773	245,336	0.43%	
Plant	15,428,857	15,276,283	16,357,827	1,081,544	6.61%	
Transportation	6,851,881	7,213,086	7,070,164	(142,922)	-2.02%	
Tuition and Related Fees	91,929	76,430	75,000	(1,430)	-1.91%	
School Generated Funds	1,134,496	1,220,566	1,500,000	279,434	18.63%	(i)
Complementary Services	2,215,351	2,240,534	2,176,011	(64,523)	-2.97%	
External Services	3,860,665	4,086,378	3,787,850	(298,528)	-7.88%	(v)
Other Expenses	114,996	97,456	98,441	985	1.00%	
Total Expenses	87,489,426	89,727,795	91,055,149	1,327,354	1.46%	
Operating (Deficit) for the Year	(1,808,746)	(1,036,584)	(4,260,121)	(568,829)	13.35%	

Explanation for Variances

(i) Budgeting for school generated funds (SGF) have been estimates since the reporting implementation of these funds in the division financial statements. This was due to the fact that historical data was not readily available. This is the final year of estimation as we now have three year's of data to estimate the revenue and expenses for SGF.

(ii) Programs in complementary services are comprised of nutrition, occupational therapy, pre-kindergarten. With changes in accounting standards revenue that had been deferred in prior years was recognized as a lump sum in the 2012-13 year causing revenue to be higher than estimated.

(iii) Funding for costs such as maternity benefits was higher than estimated.

(iv) Roof repairs to the office on Thatcher Drive were lower than estimated.

(v) Secondments required the movement of personnel costs from the instructional category to the external services category which caused more expenses than budgeted. The expenses were offset by revenue.

Appendix A: Management Report and Audited Financial Statements

Audited financial statements for the 2012-13 fiscal year will follow the Management Report.

Auditor's Report and Financial Statement

Of the Prairie South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2013

Bernard Girardin, MBA
Chief Financial Officer

Stark & Marsh Chartered Accountants LLP
Auditor

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

November 26, 2013

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

On behalf of the Board of Education of the Prairie South School Division of Saskatchewan
No. 210.


Board Chair


Chief Financial Officer


CEO/Director of Education

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of Prairie South School Division No. 210:

We have audited the accompanying financial statements of Prairie South School Division No. 210, which comprise the statement of financial position as at August 31, 2013, and the statement of operations and accumulated surplus from operations, statement of changes in net financial assets and statement of 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 organization'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 organization'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 Prairie South School Division No. 210 as at August 31, 2013, and the results of its operations and accumulated surplus, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Chartered Accountants, LLP

Swift Current, Saskatchewan
November 26, 2013

Prairie South School Division No. 210
Statement of Financial Position
as at August 31, 2013

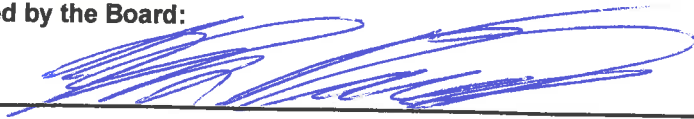
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	2013	2012
Financial Assets		(Note 20)
Cash and Cash Equivalents	18,755,140	23,447,542
Accounts Receivable (Note 8)	13,333,342	13,283,009
Portfolio Investments (Note 4)	75,176	273,080
Total Financial Assets	32,163,658	37,003,631
Liabilities		
Provincial Grant Overpayment	-	1,747,384
Accounts Payable and Accrued Liabilities (Note 9)	5,073,928	6,871,788
Long Term Debt (Note 10)	1,847,476	2,166,579
Liability for Employee Future Benefits (Note 6)	1,971,200	1,979,000
Deferred Revenue (Note 11)	2,779,186	2,563,307
Total Liabilities	11,671,790	15,328,058
Net Financial Assets	20,491,868	21,675,573
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	54,364,598	54,086,464
Inventory of Supplies for Consumption	184,530	314,051
Prepaid Expenses	447,825	449,317
Total Non-Financial Assets	54,996,953	54,849,832
Accumulated Surplus (Note 14)	75,488,821	76,525,405
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	75,488,821	76,525,405
Accumulated remeasurement gains and losses	-	-
Total Accumulated Surplus (Note 14)	75,488,821	76,525,405


Contingent Liabilities (Note 18)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Prairie South School Division No. 210
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2013

	2013	2013	2012
	Budget	Actual	Actual
	(Note 15)		
REVENUES			
Property Taxation	29,937,035	29,225,371	29,791,364
Grants	50,270,592	52,699,506	49,221,565
Tuition and Related Fees	40,500	41,757	44,325
School Generated Funds	1,500,000	1,308,315	1,197,220
Complementary Services (Note 12)	525,836	627,232	826,977
External Services (Note 13)	4,019,440	4,100,891	3,802,200
Other	501,625	688,139	797,029
Total Revenues (Schedule A)	86,795,028	88,691,211	85,680,680
EXPENSES			
Governance	619,151	600,764	517,585
Administration	1,934,932	1,725,861	1,797,894
Instruction	57,435,773	57,190,437	55,475,772
Plant	16,357,827	15,276,283	15,428,857
Transportation	7,070,164	7,213,086	6,851,881
Tuition and Related Fees	75,000	76,430	91,929
School Generated Funds	1,500,000	1,220,566	1,134,496
Complementary Services (Note 12)	2,176,011	2,240,534	2,215,351
External Services (Note 13)	3,787,850	4,086,378	3,860,665
Other Expenses	98,441	97,456	114,996
Total Expenses (Schedule B)	91,055,149	89,727,795	87,489,426
Operating (Deficit) for the Year	(4,260,121)	(1,036,584)	(1,808,746)
Accumulated Surplus from Operations, Beginning of Year	76,525,405	76,525,405	78,334,151
Accumulated Surplus from Operations, End of Year	72,265,284	75,488,821	76,525,405

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

Prairie South School Division No. 210
Statement of Changes in Net Financial Assets
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	21,675,573	21,675,573	25,526,306
Changes During the Year:			
Operating (Deficit) for the Year	(4,260,121)	(1,036,584)	(1,808,746)
Acquisition of Tangible Capital Assets (Schedule C)	(4,714,772)	(5,292,249)	(6,722,461)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)		8,545	7,526
Net (Gain) on Disposal of Capital Assets (Schedule C)		(8,545)	(7,526)
Amortization of Tangible Capital Assets (Schedule C)	5,100,852	5,014,115	4,501,353
Net Acquisition of Inventory of Supplies		129,521	75,020
Net Change in Other Non-Financial Assets		1,492	104,101
	(3,874,041)	(1,183,705)	(3,850,733)
Net Remeasurement Gains (Losses)	-	-	-
Change in Net Financial Assets	(3,874,041)	(1,183,705)	(3,850,733)
Net Financial Assets, End of Year	17,801,532	20,491,868	21,675,573

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

Prairie South School Division No. 210
Statement of Cash Flows
for the year ended August 31, 2013

	2013	2012
OPERATING ACTIVITIES		
Operating (Deficit) for the Year	(1,036,584)	(1,808,746)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	5,005,570	4,493,827
Net Change in Non-Cash Operating Activities (Schedule E)	(3,256,485)	2,094,540
Cash Provided by Operating Activities	712,501	4,779,621
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(5,292,249)	(6,722,461)
Proceeds on Disposal of Tangible Capital Assets	8,545	7,526
Cash (Used) by Capital Activities	(5,283,704)	(6,714,935)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(43,387)	(6,827)
Proceeds on Disposal of Portfolio Investments	241,291	1,530,387
Cash Provided by Investing Activities	197,904	1,523,560
FINANCING ACTIVITIES		
Repayment of Long Term Debt	(319,103)	(304,116)
Cash (Used) by Financing Activities	(319,103)	(304,116)
(DECREASE) IN CASH AND CASH EQUIVALENTS	(4,692,402)	(715,870)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	23,447,542	24,163,412
CASH AND CASH EQUIVALENTS, END OF YEAR	18,755,140	23,447,542
REPRESENTED ON THE FINANCIAL STATEMENTS BY:		
Cash and Cash Equivalents	18,755,140	23,447,542
CASH AND CASH EQUIVALENTS, END OF YEAR	18,755,140	23,447,542

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

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	29,025,127	28,086,859	29,055,510
Revenue from Supplemental Levies	100,000	111,207	93,198
Total Property Tax Revenue	29,125,127	28,198,066	29,148,708
Grants in Lieu of Taxes:			
Federal Government	517,995	488,959	508,166
Provincial Government	292,144	241,972	227,841
Railways	464,319	408,648	473,461
Other	292,450	276,151	286,017
Total Grants in Lieu of Taxes	1,566,908	1,415,730	1,495,485
Other Tax Revenues:			
House Trailer Fees	100,000	117,213	100,278
Total Other Tax Revenues	100,000	117,213	100,278
Additions to Levy:			
Penalties	250,000	175,467	231,065
Other	10,000	6,687	294
Total Additions to Levy	260,000	182,154	231,359
Deletions from Levy:			
Discounts	(900,000)	(333,143)	(879,733)
Cancellations	(115,000)	(328,674)	(182,125)
Other Deletions	(100,000)	(25,975)	(122,608)
Total Deletions from Levy	(1,115,000)	(687,792)	(1,184,466)
Total Property Taxation Revenue	29,937,035	29,225,371	29,791,364
Grants:			
Operating Grants			
Ministry of Education Grants:			
K-12 Operating Grant	49,989,592	50,133,967	47,540,630
Other Ministry Grants	20,000	91,898	136,032
Total Ministry Grants	50,009,592	50,225,865	47,676,662
Other Provincial Grants	261,000	252,255	253,248
Grants from Others	-	55,777	46,536
Total Operating Grants	50,270,592	50,533,897	47,976,446
Capital Grants			
Ministry of Education Capital Grants	-	2,154,402	1,230,767
Other Capital Grants	-	11,207	14,352
Total Capital Grants	-	2,165,609	1,245,119
Total Grants	50,270,592	52,699,506	49,221,565

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	30,000	27,775	24,930
Federal Government and First Nations	10,500	12,532	10,700
Individuals and Other	-	1,450	8,695
Total Tuition Fees	40,500	41,757	44,325
Total Tuition and Related Fees Revenue	40,500	41,757	44,325
School Generated Funds Revenue			
Curricular Fees:			
Student Fees	-	18,949	26,041
Other	1,500,000	-	-
Total Curricular Fees	1,500,000	18,949	26,041
Non-Curricular Fees:			
Commercial Sales - GST	-	819,438	752,881
Commercial Sales - Non-GST	-	40,076	34,220
Fundraising	-	135,999	96,834
Grants and Partnerships	-	103,534	99,312
Students Fees	-	169,008	130,352
Other	-	21,311	57,580
Total Non-Curricular Fees	-	1,289,366	1,171,179
Total School Generated Funds Revenue	1,500,000	1,308,315	1,197,220
Complementary Services			
Operating Grants:			
Ministry of Education Operating Grants:			
Ministry of Education-Foundation Operating Grant	509,662	509,664	594,195
Ministry of Education Grants-Other	4,055	102,409	-
Other Grants	12,119	14,055	32,654
Total Operating Grants	525,836	626,128	626,849
Capital Grants			
Ministry of Education Capital Grants	-	-	197,550
Total Capital Grants	-	-	197,550
Fees and Other Revenue			
Other Revenue	-	1,104	2,578
Total Fees and Other Revenue	-	1,104	2,578
Total Complementary Services Revenue	525,836	627,232	826,977

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
External Services			
Operating Grants:			
Ministry of Education Operating Grants:			
Ministry of Education-Foundation Operating Grant	3,548,357	3,542,082	3,292,836
Other Provincial Grants	-	-	51,783
Other Grants	69,700	86,364	-
Total Operating Grants	3,618,057	3,628,446	3,344,619
Fees and Other Revenue			
Tuition and Related Fees	-	3,766	37,586
Other Revenue	401,383	468,679	419,995
Total Fees and Other Revenue	401,383	472,445	457,581
Total External Services Revenue	4,019,440	4,100,891	3,802,200
Other Revenue			
Miscellaneous Revenue	163,650	325,481	302,162
Sales & Rentals	56,000	59,782	71,329
Investments	275,000	294,331	416,012
Gain on Disposal of Capital Assets	6,975	8,545	7,526
Total Other Revenue	501,625	688,139	797,029
TOTAL REVENUE FOR THE YEAR	86,795,028	88,691,211	85,680,680

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Governance Expense			
Board Members Expense	223,000	198,551	205,078
Professional Development- Board Members	56,000	50,538	68,892
Advisory Committees	79,400	42,013	37,781
Elections	50,000	55,490	-
Other Governance Expenses	210,751	254,172	205,834
Total Governance Expense	619,151	600,764	517,585
Administration Expense			
Salaries	1,070,789	1,048,801	1,040,892
Benefits	196,128	178,438	167,583
Supplies & Services	257,666	198,522	400,539
Non-Capital Furniture & Equipment	1,350	705	538
Building Operating Expenses	296,600	209,678	90,848
Communications	35,645	31,886	37,437
Travel	7,000	5,135	6,278
Professional Development	25,200	22,950	23,989
Amortization of Tangible Capital Assets	44,554	29,746	29,790
Total Administration Expense	1,934,932	1,725,861	1,797,894
Instruction Expense			
Instructional (Teacher & LEADS Contract) Salaries	38,975,967	39,152,543	38,009,663
Instructional (Teacher & LEADS Contract) Benefits	2,194,746	2,277,999	2,217,195
Program Support (Non-Teacher Contract) Salaries	8,064,807	7,880,435	7,414,846
Program Support (Non-Teacher Contract) Benefits	1,650,533	1,759,846	1,677,865
Instructional Aids	1,591,165	1,531,968	1,743,645
Supplies & Services	1,182,535	1,081,372	1,005,540
Non-Capital Furniture & Equipment	312,373	293,517	297,245
Communications	325,652	263,726	299,206
Travel	306,373	288,789	290,324
Professional Development	666,207	486,138	677,762
Student Related Expense	502,715	522,628	581,080
Amortization of Tangible Capital Assets	1,662,700	1,651,476	1,261,401
Total Instruction Expense	57,435,773	57,190,437	55,475,772

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Plant Operation & Maintenance Expense			
Salaries	3,286,719	3,475,738	3,194,574
Benefits	740,052	665,567	698,334
Supplies & Services	10,250	33,005	27,027
Non-Capital Furniture & Equipment	13,000	31,373	22,404
Building Operating Expenses	9,726,325	8,493,516	9,042,248
Communications	8,500	11,482	13,963
Travel	73,000	136,810	97,851
Professional Development	10,780	10,194	11,572
Amortization of Tangible Capital Assets	2,489,201	2,418,598	2,320,884
Total Plant Operation & Maintenance Expense	16,357,827	15,276,283	15,428,857
Student Transportation Expense			
Salaries	3,337,794	3,213,658	2,945,966
Benefits	634,991	740,421	717,821
Supplies & Services	1,139,977	1,236,443	1,230,770
Non-Capital Furniture & Equipment	450,600	527,412	492,742
Building Operating Expenses	103,200	94,952	61,233
Communications	20,650	22,178	19,134
Travel	8,000	1,289	2,002
Professional Development	11,500	13,772	18,348
Contracted Transportation	460,874	453,051	476,588
Amortization of Tangible Capital Assets	902,578	909,910	887,277
Total Student Transportation Expense	7,070,164	7,213,086	6,851,881
Tuition and Related Fees Expense			
Tuition Fees	75,000	76,430	91,929
Total Tuition and Related Fees Expense	75,000	76,430	91,929
School Generated Funds Expense			
Supplies & Services	-	53,317	10,044
Cost of Sales	-	584,585	612,326
Special Programs	-	289,200	219,255
School Fund Expenses	1,500,000	293,464	292,871
Total School Generated Funds Expense	1,500,000	1,220,566	1,134,496

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Complementary Services Expense			
Tuition Fees	20,000	-	-
Instructional (Teacher & LEADS Contract) Salaries & Benefits	960,605	970,257	943,455
Program Support (Non-Teacher Contract) Salaries & Benefits	657,607	765,593	760,166
Supplies & Services	348,690	331,517	334,183
Communications	5,300	4,699	8,483
Travel	33,250	48,511	51,438
Professional Development (Non-Salary Costs)	14,960	15,028	32,062
Student Related Expenses	133,280	101,980	82,908
Contracted Transportation & Allowances	500	-	837
Amortization of Tangible Capital Assets	1,819	2,949	1,819
Total Complementary Services Expense	2,176,011	2,240,534	2,215,351
External Service Expense			
Other Fees	1,293,825	1,093,282	853,898
Administration Salaries & Benefits	-	-	37,619
Instructional (Teacher & LEADS Contract) Salaries & Benefits	2,242,332	2,766,395	2,702,263
Program Support (Non-Teacher Contract) Salaries & Benefits	137,693	120,058	137,683
Transportation Salaries & Benefits	-	2,615	24,904
Supplies & Services	5,080	3,570	5,977
Non-Capital Furniture & Equipment	-	866	11,786
Building Operating Expenses	8,900	15,218	2,800
Communications	650	514	1,112
Travel	10,350	2,407	2,703
Professional Development (Non-Salary Costs)	3,760	1,381	6,421
Student Related Expenses	85,260	78,637	73,318
Amortization of Tangible Capital Assets	-	1,435	181
Total External Services Expense	3,787,850	4,086,378	3,860,665

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	1,000	15	2,569
Other	97,441	97,441	112,427
Total Interest and Bank Charges	98,441	97,456	114,996
Total Other Expense	98,441	97,456	114,996
TOTAL EXPENSES FOR THE YEAR	91,055,149	89,727,795	87,489,426

Prairie South School Division No. 210
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2013

	Land	Land Improvements	Buildings	Buildings Short term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Equipment	Computer Software	Work-in-Progress	2013	2012
Tangible Capital Assets - at Cost:												
Opening Balance as of September 1	1,718,010	385,712	91,574,155	2,615,210	12,324,412	700,897	4,304,810	4,986,947	106,465	2,843,820	121,560,438	115,049,258
Additions/Purchases	-	28,381	1,494,372	-	632,995	31,659	788,281	1,572,901	23,371	720,289	5,292,249	6,722,461
Disposals	-	-	-	-	(259,204)	(30,000)	(177,494)	-	-	-	(466,698)	(211,281)
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to (from)	-	-	2,843,820	-	-	-	-	-	-	(2,843,820)	-	-
Closing Balance as of August 31	1,718,010	414,093	95,912,347	2,615,210	12,698,203	702,556	4,915,597	6,559,848	129,836	720,289	126,385,989	121,560,438
Tangible Capital Assets - Amortization:												
Opening Balance as of September 1	-	207,271	54,199,247	1,564,955	7,238,414	587,224	1,270,226	2,382,848	23,789	N/A	67,473,974	63,183,902
Amortization of the Period	-	19,749	2,060,139	71,642	826,508	53,405	491,560	1,465,145	25,967	-	5,014,115	4,501,353
Disposals	-	-	-	-	(259,204)	(30,000)	(177,494)	-	-	-	(466,698)	(211,281)
Closing Balance as of August 31	N/A	227,020	56,259,386	1,636,597	7,805,718	610,629	1,584,292	3,847,993	49,756	N/A	72,021,391	67,473,974
Net Book Value:												
Opening Balance as of September 1	1,718,010	178,441	37,374,908	1,050,255	5,085,998	113,673	3,034,584	2,604,153	82,622	2,843,820	54,086,464	51,865,356
Closing Balance as of August 31	1,718,010	187,073	39,652,961	978,613	4,892,485	91,927	3,331,305	2,711,855	80,080	720,289	54,364,598	54,086,464
Change in Net Book Value	-	8,632	2,278,053	(71,642)	(193,513)	(21,746)	296,721	107,702	(2,542)	(2,123,531)	278,134	2,221,108
Disposals:												
Historical Cost	-	-	-	-	259,204	30,000	177,494	-	-	-	466,698	211,281
Accumulated Amortization	-	-	-	-	259,204	30,000	177,494	-	-	-	466,698	211,281
Net Cost	-	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	4,239	866	1,279	2,161	-	-	8,545	7,526
Gain/loss on Disposal	-	-	-	-	4,239	866	1,279	2,161	-	-	8,545	7,526
Net Book Value (NBV) of Assets Pledged as Security for Debt												
	-	-	-	-	1,847,476	-	-	-	-	-	1,847,476	1,928,159

Prairie South School Division No. 210
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2013

	2013	2012
Non-Cash Items Included in (Deficit):		
Amortization of Tangible Capital Assets (Schedule C)	5,014,115	4,501,353
Net (Gain) on Disposal of Tangible Capital Assets	(8,545)	(7,526)
Total Non-Cash Items Included in Surplus	5,005,570	4,493,827

Prairie South School Division No. 210
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2013

	2013	2012
Net Change in Non-Cash Operating Activities:		
Decrease (Increase) in Accounts Receivable	(50,333)	2,570,302
Decrease in Inventories for Sale	-	2,366
Increase (Decrease) in Provincial Grant Overpayment	(1,747,384)	1,747,384
(Decrease) In Accounts Payable and Accrued Liabilities	(1,797,860)	(2,214,787)
Increase (Decrease) in Liability for Employee Future Benefits	(7,800)	155,100
Increase (Decrease) in Deferred Revenue	215,879	(344,946)
Decrease in Inventory of Supplies for Consumption	129,521	75,020
Decrease in Prepaid Expenses	1,492	104,101
Total Net Change in Non-Cash Operating Activities	(3,256,485)	2,094,540

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2013

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 Prairie South School Division No 210” and operates as “the Prairie South School Division No. 210”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

Significant aspects of the accounting policies adopted by the school division are as follows:

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

In 2013, the school division adopted the new PSA standards PS1201 Financial Statement Presentation, PS2601 Foreign Currency Translation, PS3041 Portfolio Investments, PS3410 Government Transfers and PS3450 Financial Instruments.

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

b) Reporting Entity

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

c) Trust Funds

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

Trust funds are not included in the financial statements as they are not controlled by the school division.

d) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

e) Measurement Uncertainty and the Use of Estimates

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

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

- The liability for employee future benefits of \$1,971,200 (2012 - \$1,979,000) because actual experience may differ significantly from actuarial estimations.
- Property taxation revenue of \$29,225,371 (2012 - \$29,791,364) because final tax assessments may differ from estimates.
- Uncollectible taxes of \$1,403,326 (2012 - \$1,403,326) because actual collectability 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 a material change in the amounts recognized or disclosed.

f) Financial Instruments

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

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost. The school division does not have financial instruments in the equity category.

The financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

g) Financial Assets

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

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

Accounts Receivable 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 made. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

Portfolio Investments consist of term deposits and guaranteed investment certificates carried at amortized cost and unrealized equity in Saskatchewan co-operatives and credit unions. The school division

values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (f).

h) Non-Financial Assets

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

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets include land, land improvements, buildings, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, capital lease assets, 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	4 years
Computer software	5 years
Leased capital assets	Lease term

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

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

Prepaid Expenses are prepaid amounts for goods or services such as Saskatchewan School Board Association fees; building, vehicle and liability insurance; Workers' Compensation fees; software licensing and

maintenance, professional development opportunities and Five Hills Health District services which will provide economic benefits in one or more future periods.

i) Liabilities

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

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

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

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

Recognition of employee future benefits obligations commenced on September 1, 2008. The school division recorded the full value of the obligation related to these benefits for employees' past service at this time.

Deferred revenue represents revenue received pursuant to legislation, regulation or agreement that may only be used for specific purposes. Also included is property tax received above 8/12th of the assessed levy for the current calendar year. Revenue is recognized in the fiscal year in which the resources are used for the purpose specified.

j) Employee Pension Plans

Employees of the school division participate in the following 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 retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSAB, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

k) Revenue Recognition

Revenues are recognized 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.

Restricted revenues are amounts received 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. Restricted revenues are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

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

- i) Government Transfers (Grants)
Grants from governments are considered to be government transfers. In accordance with the new PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Eligibility criteria are criteria that the school division has to meet in order to receive the transfer. Stipulations describe how the school division must use the transfer or the actions it must perform in order to keep the transfer.

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the stipulations give rise to a liability. Restricted transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Stipulations by the transferor may require that the funds only be used for providing

specific services or the acquisition of tangible capital assets. For transfers with stipulations, revenue is recognized in the statement of 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.

Tuition fee revenue and other services revenue are recognized when the service is provided.

iii) Fees and Services

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

iv) Interest Income

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

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.

I) Statement of Remeasurement Gain and Losses

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

3. SHORT TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$15,000,000 that bears interest at Bank prime rate minus 0.50% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by property taxes and operating grants receivable. This line of credit was approved by the Minister of Education on November 16, 2011. The balance drawn on the line of credit at August 31, 2013 was \$0.00 (August 31, 2012 - \$0.00).

4. PORTFOLIO INVESTMENTS

	Cost / Book Value		Market Value		Interest Rate	Maturity Date
	2013	2012	2013	2012		
Commercial Mortgage Backed bond	-	199,986	-	206,724	6.22%	15-Nov-13
Conexus Credit Union Term Deposit	12,726	12,478	12,726	12,478	1.35%	4-Jun-16
CIBC Long Term GIC	14,000	14,000	14,000	14,000	2.10%	23-Aug-14
Conexus Credit Union Term Deposit	2,581	2,547	2,581	2,547	1.35%	7-Feb-15
Innovation Credit Union Term Deposit	8,623	8,463	8,623	8,463	1.90%	20-Apr-14
CIBC Term Deposit	1,016	1,000	1,016	1,000	0.90%	26-Jun-14
Royal Bank GIC	5,231	5,184	5,231	5,184	0.80%	23-Aug-14
CIBC Flexible GIC	11,249	11,138	11,249	11,138	0.80%	4-Jul-14
Equity in co-operatives	19,374	17,908	19,374	17,908		
Credit Union equity funds	376	376	376	376		
Total Portfolio Investments	\$ 75,176	\$ 273,080	\$ 75,176	\$ 279,818		

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2013 Budget	2013 Actual	2012 Actual
Governance	\$ 191,250	\$ 409,514	\$ -	\$ -	\$ 619,151	\$ 600,764	\$ 517,585
Administration	\$ 1,227,239	\$ 468,876	\$ -	\$ 29,746	\$ 1,934,932	\$ 1,725,861	\$ 1,797,894
Instruction	\$51,070,823	\$ 4,468,138	\$ -	\$ 1,651,476	\$ 57,435,773	\$ 57,190,437	\$55,475,772
Plant	\$ 4,141,305	\$ 8,716,380	\$ -	\$ 2,418,598	\$ 16,357,827	\$ 15,276,283	\$15,428,857
Transportation	\$ 3,954,079	\$ 2,349,097	\$ -	\$ 909,910	\$ 7,070,164	\$ 7,213,086	\$ 6,851,881
Tuition and Related Fees	\$ -	\$ 76,430	\$ -	\$ -	\$ 75,000	\$ 76,430	\$ 91,929
School Generated Funds	\$ -	\$ 1,220,566	\$ -	\$ -	\$ 1,500,000	\$ 1,220,566	\$ 1,134,496
Complementary Services	\$ 1,735,850	\$ 501,735	\$ -	\$ 2,949	\$ 2,176,011	\$ 2,240,534	\$ 2,215,351
External Services	\$ 2,889,068	\$ 1,195,875	\$ -	\$ 1,435	\$ 3,787,850	\$ 4,086,378	\$ 3,860,665
Other	\$ -	\$ 15	\$ 97,441	\$ -	\$ 98,441	\$ 97,456	\$ 114,996
TOTAL	\$65,209,614	\$19,406,626	\$ 97,441	\$ 5,014,114	\$ 91,055,149	\$ 89,727,795	\$87,489,426

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment and compensated absence benefits and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits,

and vacation banks. These benefits generally accumulate with employee service and benefit amounts are determined with reference to employees' final earnings at the time they are paid out. Significant assumptions include discount rate, inflation and salary scale. 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.

Details of the employee future benefits are as follows:

	2013	2012
Actuarial valuation date	31-Aug-13	31-Aug-12
Long-term assumptions used:		
Salary escalation rate (percentage)	3.25%	3.25%
Discount rate (percentage)	3.50%	2.70%
Inflation rate (percentage)	2.25%	2.25%
Expected average remaining service life (years)	12	12

Liability for Employee Future Benefits	2013	2012
Accrued Benefit Obligation - beginning of year	\$ 2,022,600	\$ 1,947,500
Current period benefit cost	185,300	165,600
Interest cost	56,200	70,300
Benefit payments	(255,100)	(92,300)
Actuarial gains / losses	(147,600)	(68,500)
Plan amendments	-	-
Accrued Benefit Obligation - end of year	1,861,400	2,022,600
Unamortized Net Actuarial Gains / Losses	109,800	(43,600)
Liability for Employee Future Benefits	\$ 1,971,200	\$ 1,979,000
Employee Future Benefits Expense	2013	2012
Current period benefit cost	\$ 185,300	\$ 165,600
Amortization of net actuarial gain / loss	5,800	11,500
Plan amendments	-	-
Benefit cost	191,100	177,100
Interest cost on unfunded employee future benefits obligation	56,200	70,300
Total Employee Future Benefits Expense	\$ 247,300	\$ 247,400

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the school division contributes is as follows:

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

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The

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

Details of the contributions to these plans for the school division's employees are as follows:

	2013			2012
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	622	50	672	735
Member contribution rate (percentage of salary)	7.8 - 10%	6.05 - 7.85%	6.05 - 10%	6.05 - 10%
Member contributions for the year	\$ 3,332,008	\$ 186,831	\$ 3,518,839	\$ 3,535,197

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

Details of the MEPP are as follows:

	2013	2012
Number of active School Division members	648	666
Member contribution rate (percentage of salary)	7.4% - 8.15%	7.40%
School Division contribution rate (percentage of salary)	7.4% - 8.15%	7.40%
Member contributions for the year	\$ 1,240,112	\$ 1,154,324
School Division contributions for the year	\$ 1,240,112	\$ 1,154,324
Actuarial valuation date	31-Dec-12	31-Dec-11
Plan Assets	\$ 1,578,536,000	\$ 1,395,109,000
Plan Liabilities	\$ 1,420,319,000	\$ 1,627,865,000
Plan Surplus (Deficit)	\$ 158,217,000	\$ (232,756,000)

8. ACCOUNTS RECEIVABLE

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

	2013			2012		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 13,355,097	\$ 1,403,326	\$ 11,951,771	\$ 13,716,962	\$ 1,403,326	\$ 12,313,636
Provincial Grants Receivable	593,597	-	\$ 593,597	338,095	-	\$ 338,095
Other Receivables	787,974	-	\$ 787,974	631,278	-	\$ 631,278
Total Accounts Receivable	\$ 14,736,668	\$ 1,403,326	\$ 13,333,342	\$ 14,686,335	\$ 1,403,326	\$ 13,283,009

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	2013	2012
Accrued Salaries and Benefits	\$ 2,010,329	\$ 953,770
Supplier Payments	2,723,082	5,364,304
Staff funds	3,808	1,404
Construction contract holdbacks & other contractual liabilities	336,709	552,310
Total Accounts Payable and Accrued Liabilities	\$ 5,073,928	\$ 6,871,788

10. LONG-TERM DEBT

Details of long-term debt are as follows:

		2013	2012
Capital Loans::	CIBC	2,166,579	2,470,695
	Principal Repaid	(319,103)	(304,116)
		1,847,476	2,166,579
Total Long Term Debt		\$ 1,847,476	\$ 2,166,579

Principal repayments over the next 5 years are estimated as follows:		
	Capital Loans	Total
2014	334,828	334,828
2015	351,328	351,328
2016	368,642	368,642
2017	386,808	386,808
2018	405,870	405,870
Total	\$ 1,847,476	\$ 1,847,476

Principal and interest payments on the long-term debt are as follows			
	Capital Loans	2013	2012
Principal	\$ 319,103	\$ 319,103	\$ 304,116
Interest	97,441	97,441	112,427
Total	\$ 416,544	\$ 416,544	\$ 416,543

This is a demand loan with repayment until demand set as 10 years. The loan is repayable by monthly installments of \$34,712 including principal and interest at 4.82%. The last scheduled payment date is August 1, 2018.

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2012	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2013
Capital projects:				
Federal capital tuition	3,036	371	-	3,407
Proceeds from sale of buildings	640,156	-	-	640,156
Peacock gym floor	14,020	-	-	14,020
Legacy division capital project	2,528	-	-	2,528
One time Pre-K capital funding	52,319	-	52,319	-
Playground donations	21,107	16,543	33,182	4,468
Peacock auditorium improvement fee	10,688	10,938	-	21,626
Coronach School Treadmill	130	-	-	130
Lafleche School Tarmac	6,634	9,573	16,207	-
Mortlach Score Clock	1,000	-	1,000	-
Peacock Donations to School Governance Association Room	2,000	-	-	2,000
Lafleche School Tech Upgrade	-	8,049	-	8,049
Assiniboia High Science Lab	-	8,082	-	8,082
Total capital projects deferred revenue	753,618	53,556	102,708	704,466
Other deferred revenue:				
Property tax	1,709,326	2,069,090	1,709,328	2,069,088
Rentals, tuition & donations	9,601	5,632	9,601	5,632
Technology grant	42,191	-	42,191	-
Cognitive disabilities consultant funding	25,081	1,010	26,091	-
Family support worker funding	-	1,010	1,010	-
Community Initiative Fund Grant	3,200	-	3,200	-
Nutrition program	20,290	-	20,290	-
Total other deferred revenue	1,809,689	2,076,742	1,811,711	2,074,720
Total Deferred Revenue	\$ 2,563,307	\$ 2,130,298	\$ 1,914,419	\$ 2,779,186

12. COMPLEMENTARY SERVICES

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have

the specific objective of enhancing the school division's ability to successfully deliver its K-12 curriculum/learning programs.

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2013:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Nutrition	Other Programs	2013	2012
Revenue:						
Operating Grants	\$ 561,983	\$ 12,355	\$ 51,790	\$ -	626,128	\$ 626,849
Capital Grants	-	-	-	-	-	197,550
Fees and Other Revenue	562	542	-	-	1,104	2,578
Total Revenue	562,545	12,897	51,790	-	627,232	\$ 826,977
Expenses:						
Salaries & Benefits	975,882	410,903	180,549	168,516	1,735,850	1,703,621
Supplies and Services	2,129	189,961	-	139,427	331,517	334,183
Communications	979	3,720	-	-	4,699	8,483
Travel	5,418	43,093	-	-	48,511	51,438
Professional Development	7,498	7,530	-	-	15,028	32,062
Student Related Expenses	32,396	5,055	64,529	-	101,980	82,908
Student Transportation	-	-	-	-	-	837
Amortization of Tangible Capital Assets	-	-	-	2,949	2,949	1,819
Total Expenses	1,024,302	660,262	245,078	310,892	2,240,534	\$ 2,215,351
Excess (Deficiency) of Revenue over Expenses	\$ (461,757)	\$ (647,365)	\$ (193,288)	\$ (310,892)	\$ (1,613,302)	\$ (1,388,374)

Pre-K programs

Prekindergarten programs provide in-school programs for children of preschool age. The School Division operated eleven prekindergarten programs in the 2012/13 (nine in 2011/12) school year: Assiniboia Seventh Avenue School, Empire School, King George School, Lafleche General School, Lindale School, Prince Arthur Community School, Westmount School, William Grayson School, Sunningdale School and two French prekindergarten programs operated at Gravelbourg Elementary School and Palliser Heights School.

Interagency Services

Interagency services represent health, daycare and social services programs provided by the School Division in conjunction with outside agencies for at risk students and families, and occupational therapy services provided by the School Division to students.

Nutrition

The School Division provides nutritious breakfasts, snacks and meals to students in need.

Other

Programs stated as other include opportunity to learn and community supports for students, families and communities in schools designated by the School Division.

13. EXTERNAL SERVICES

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

Following is a summary of the revenue and expenses of the External Services programs operated by the school division in 2013:

Summary of External Services Revenues and Expenses, by Program	Caronport High School	Cornerstone Christian School	Bus Services	Food Services	Cognitive Disabilities Strategies	Other Programs	2013	2012
Revenue:								
Operating Grants	\$ 1,411,936	\$ 2,130,146	\$ -	\$ -	\$ 86,364	\$ -	\$ 3,628,446	\$ 3,344,619
Fees and Other Revenue	10,171	562	3,766	120,996	-	336,950	472,445	457,581
Total Revenue	1,422,107	2,130,708	3,766	120,996	86,364	336,950	4,100,891	\$ 3,802,200
Expenses:								
Other Related Fees	542,867	550,415	-	-	-	-	1,093,282	853,898
Salaries & Benefits	879,037	1,580,087	2,615	94,836	21,075	311,418	2,889,068	2,902,469
Supplies and Services	-	-	468	-	3,102	-	3,570	5,977
Non-Capital Equipment	-	-	711	155	-	-	866	11,786
Building Operating Expenses	-	-	-	-	-	15,218	15,218	2,800
Communications	-	-	-	-	514	-	514	1,112
Travel	-	-	-	1,403	1,004	-	2,407	2,703
Professional Development	203	206	-	-	972	-	1,381	6,421
Student Related Expenses	-	-	-	78,004	-	633	78,637	73,318
Amortization of Tangible Capital Assets	-	-	-	-	-	1,435	1,435	181
Total Expenses	1,422,107	2,130,708	3,794	174,398	26,667	328,704	4,086,378	\$ 3,860,665
Excess (Deficiency) of Revenue over Expenses	\$ -	\$ -	\$ (28)	\$(53,402)	\$ 59,697	\$ 8,246	\$ 14,513	\$ (58,465)

Caronport High School and Cornerstone Christian School – Associate Schools

Pursuant to agreements, the school division provides professional teaching staff and related services to two independent schools operating within the school division.

Bus Services

The school division provides bus repair services to Holy Trinity Roman Catholic Separate School Division and a small amount of transportation services to the associate schools.

Food Services

The school division operates concessions at Riverview Collegiate, A.E. Peacock Collegiate and Central Collegiate to offer nutritious meals to students.

Cognitive Disabilities Initiatives

Pursuant to agreements, the school division provides staff to support the development delivery of individual support plans for persons affected by cognitive disabilities in the Southeast Region of the province.

Other

The school division operates a small number of rental housing units (i.e. teacherages). The units are rented at market rates to staff. The school division has employees that are seconded to other organizations such as Saskatchewan High School Athletics Association (SHSAA), Prairie South Teachers' Association and the Saskatchewan Ministry of Education.

14. ACCUMULATED SURPLUS

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

Accumulated surplus is comprised of the following two amounts:

- i) Accumulated surplus (deficit) from operations, which represents the accumulated balance of net surplus arising from the operations of the school division and school generated funds as detailed in the table below; and
- ii) Accumulated remeasurement gains and losses, which represents the unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value as detailed in the Statement of Remeasurement Gains and Losses. The school division shows no remeasurement gains and losses.

Details of accumulated surplus are as follows:

	August 31, 2012	Additions during the Year	Reductions during the Year	August 31, 2013
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 54,086,464	278,134	-	\$ 54,364,598
Less: Debt owing on Tangible Capital Assets	2,166,579	-	(319,103)	1,847,476
	51,919,885	278,134	(319,103)	52,517,122
PMR maintenance project allocation (i)	-	857,465	-	857,465
Internally Restricted Surplus:				
Capital Projects:				
Incomplete Board approved tangible capital asset projects	1,744,805	-	(590,035)	1,154,770
Other:				
Incomplete Board approved practical applied arts program	3,000,000	-	(403,328)	2,596,672
Incomplete Board approved South Hill revitalization program	-	240,000	-	240,000
School Community Council carry forwards	63,150	31,949	-	95,099
School generated funds	901,196	71,248	-	972,444
School budget carry forwards	402,408	475,002	-	877,410
Cognitive Disabilities Program Grant	-	59,967	-	59,967
Creative Partnerships Innovation Grant	-	35,000	-	35,000
Child Nutrition & Development Grant	-	17,897	-	17,897
Community Initiative Grant	-	2,082	-	2,082
	6,111,559	933,145	(993,363)	6,051,341
Unrestricted Surplus	18,493,961	-	(2,431,068)	16,062,893
Total Accumulated Surplus	\$ 76,525,405	\$ 2,068,744	\$ (3,743,534)	\$ 75,488,821

- (i) **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:

- 1) Capital projects – Board motions for capital projects that have not been completed.
- 2) The Board has approved a three year project for the enhancement of practical applied arts programming and the 12/13 year was the first of three years for this program.
- 3) The Board has approved an allocation for a one year project for the revitalization of program within the following schools: Empire, Riverview, Westmount of Moose Jaw.
- 4) School budget and school community council budget carry forwards – Board motions have provided authority for schools and School Community councils to carry forward 100% of unspent budgetary allocations for both operating and professional development budgeted amounts over expenditures.
- 5) School generated funds – funds held at the school level and decisions are made with respect to the criteria for the collecting and expensing of such funds. Division guidelines are provided for each criteria.
- 6) Cognitive disabilities program grant – funding for a staff member and supplies and services for students in need.
- 7) Creative Partnerships Program Innovations Grant – funding received from Saskatchewan Arts Board to create an anthology of students' work relating to First Nations world view, treaties as living documents and other topics in collaborations with a writer in residence.
- 8) Child Nutrition & Development Grant - The Ministry of Education provides a grant for students' nutrition and development.

These internally restricted amounts are included in the Accumulated Surplus presented in the Statement of Financial Position. The School Division does not maintain separate bank accounts for the internally restricted amounts.

15. BUDGET FIGURES

Budget figures included in the financial statements have been derived from the budget approved by the board of education on May 1, 2012 and the Minister of Education on August 10, 2012.

16. RELATED PARTIES

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

(i) Related Party Transactions:

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

Revenues:		
Ministry of Education	\$ 56,892,350	\$ 55,003,195
SGL	206,964	219,248
Sask Workers' Compensation Board	49,655	53,809
Ministry of Social Services	98,719	63,982
Holy Trinity Roman Catholic School Division	17,800	45,721
Great Plains Regional College	-	10,440
Community Initiatives Fund	-	11,548
Prairie Valley School Division	-	6,605
Palliser Regional Library	5,722	-
Saskatchewan Arts Board	10,063	-
Saskatchewan School Board Association	10,311	-
Other	23,817	43,513
	\$ 57,315,401	\$ 55,458,061
Expenses:		
Briercrest College and Seminary	\$ 61,941	\$ 54,945
Caronport High School	530,652	344,680
Cornerstone Christian School	584,315	445,759
Five Hills Health Region	130,821	31,056
Holy Trinity Catholic School Division	191,877	109,696
Minister of Finance	42,494	45,043
Sask Educational Leadership Unit	9,805	47,382
Sask Energy	715,468	582,569
Sask Power	1,070,354	1,059,874
Sask Workers' Compensation Board	200,601	297,731
Saskatoon Public School Division	5,575	5,900
SaskTel	364,040	596,795
SGL	99,326	82,619
St. Paul's R.C.S.S.D. No. 20	4,680	10,500
Good Spirit School Division	16,239	-
North East School Division	5,500	-
Saskatchewan School Board Association	1,091,689	-
Sun West School Division	9,500	-
Other	670	-
	\$ 5,135,547	\$ 3,714,549
Accounts Receivable:		
Ministry of Education	\$ 593,597	\$ 338,095
Holy Trinity Roman Catholic SD	4,144	20,797
Caronport High School	-	14,227
Cornerstone Christian School	-	27,532
SGL	5,080	-
Other	307	3,705
	\$ 603,128	\$ 404,356
Prepaid Expenses:		
Five Hills Health Region	\$ 9,881	\$ 10,259
Sask Workers' Compensation Board	63,735	57,105
SGL	66,412	72,400
Saskatchewan School Board Association	35,413	-
Other	3,277	-
	\$ 178,718	\$ 139,764
Provincial Grant Overpayment:		
Ministry of Education	\$ -	\$ 1,747,384
	\$ -	\$ 1,747,384
Accounts Payable and Accrued Liabilities:		
Ministry of Finance	\$ 3,939	\$ 6,300
SaskEnergy	69,540	12,205
SaskPower	79,372	117,307
SaskTel	18,394	-
Caronport High School	33,140	-
Cornerstone Christian School	401	-
Briercrest College & Seminary	108	-
Five Hills Health Region	38	-
	\$ 204,932	\$ 135,812
Deferred Revenue:		
Community Initiatives Fund	\$ -	\$ 3,200
Ministry of Social Services	-	25,081
Ministry of Education	-	72,609
	\$ -	\$ 100,890

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

17. TRUSTS

The school division, as the trustee, administers trust funds for banked salary for teacher deferred salary leaves, legacy scholarships, and other scholarships entrusted to the school division by individuals. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Scholarships		Deferred Salaries		Moose Jaw School District No. 1 Bursary Fund Inc.		Total	Total
	2013	2012	2013	2012	As at Dec.	As at Dec.		
					31, 2012	31, 2011	2013	2012
Cash and short term investments	\$ 218,973	\$ 177,841	\$ 186,897	\$ 132,104	\$ 59,006	\$ 19,920	\$ 464,876	\$ 329,865
Portfolio investments	102,446	102,398	-	-	1,067,387	1,060,037	\$ 1,169,833	\$ 1,162,435
Total Assets	\$ 321,419	\$ 280,239	\$ 186,897	\$ 132,104	\$ 1,126,393	\$ 1,079,957	\$ 1,634,709	\$ 1,492,300
Revenues								
Contributions and donations	\$ 60,668	\$ 11,080	\$ 54,313	\$ 45,979	\$ 44,543	\$ 178,513	\$ 159,524	\$ 235,572
Interest on investments	5,284	5,301	-	-	43,941	45,559	\$ 49,225	\$ 50,860
	65,952	16,381	54,313	45,979	88,484	224,072	\$ 208,749	286,432
Expenses								
Student Related Expenses	24,292	12,202	-	-	40,535	43,775	64,827	55,977
Administration	-	-	-	-	1,513	1,403	1,513	1,403
Loss on Sale of Investments	-	-	-	-	-	94	-	94
	24,292	12,202	-	-	42,048	45,272	66,340	57,474
Excess of Revenue over Expenses	41,660	4,179	54,313	45,979	46,436	178,800	142,409	228,958
Trust Fund Balance, Beginning of Year	280,239	276,060	132,104	86,125	1,079,957	901,157	1,492,300	1,263,342
Trust Fund Balance, End of Year	\$ 321,899	\$ 280,239	\$ 186,417	\$ 132,104	\$ 1,126,393	\$ 1,079,957	\$ 1,634,709	\$ 1,492,300

18. CONTINGENT LIABILITIES

Litigation:

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, the only liability recorded at this point in time is the deductible amount for insurance purposes. The school division's share of settlement, if any, over and above the deductible will be charged to expenses in the year when judgment is rendered.

Insurance Claims:

The school division has two outstanding insurance claims as at the date of these statements. The total amount of the claims cannot be determined at this time and therefore the only liability recorded is the deductible for which the school division will be ultimately responsible.

Loan Guarantee:

The school division has guaranteed a loan with CIBC on property currently owned by Cornerstone Christian School, an associate school of the School Division. The corresponding Title Transfer agreement with the school would provide the School Division with the title to the educational real property of Cornerstone Christian School upon default of the loan.

The loan was renegotiated on September 28, 2012 in the amount of \$822,000 with BMO.

The balance of the loan at August 31, 2013 is \$766,593 principal and interest and the loan is in good standing. The loan is a 10 year term at a fixed rate of 3.46%.

19. **ACCOUNTING CHANGES**

The school division adopted the following new/revised Public Sector Accounting (PSA) Standards in 2013:

PS1201 Financial Statement Presentation

The school division adopted the new PS1201 Financial Statement Presentation standard in 2013. PS1201 establishes general reporting principles and standards for the disclosure of information in financial statements, and introduces a new Statement of Remeasurement Gains and Losses which reports unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value, and accounts for amounts reclassified to the statement of operations upon derecognition or settlement. This standard is applicable to the fiscal year in which the new PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. These standards are adopted on a prospective basis, without restatement of prior period comparative amounts and accordingly, no 2012 comparatives have been provided in the new Statement of Remeasurement Gains and Losses. Implementation of PS1201, PS2601 and PS3450 required the school division to remeasure its financial instruments at September 1, 2012 and to recognize the accumulated remeasurement gains and losses in the opening balance in the Statement of Remeasurment Gains and Losses.

The adoption of the new PS1201 standard has not impacted the school division's financial statements as the school division had no significant remeasurement gains or losses to report in 2013.

PS2601 Foreign Currency Translation

The school division adopted the revised PS2601 Foreign Currency Translation standard in 2013. This revised standard establishes standards on how to account for and report transactions that are denominated in a foreign currency, and replaces the previous PS2600 Foreign Currency Translation. The revised PS2601 standard must be implemented in the same fiscal year as the new PS3450 Financial Instruments standard is adopted, and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were not restated and have been presented in these financial statements in accordance with the accounting policies applied by the school division immediately preceding its adoption of the revised standard.

The adoption of the revised PS2601 standard has not resulted in any changes to the measurement and recognition of foreign currency transactions or balances by the school division.

PS3041 Portfolio Investments

The school division adopted the new PS3450 Financial Instruments standard in 2013. This new standard establishes and provides guidance for the recognition, measurement and disclosure of financial instruments. The new PS3450 Financial Instruments standard is adopted on a prospective basis, without restatement of prior period comparative amounts. In accordance with the transition provisions provided in PS3450:

- (a) the recognition, derecognition and measurement policies for financial instruments followed by the school division in financial statements for periods prior to the 2013 are not reversed and, therefore, the financial statements of prior periods, including 2012 comparative amounts, have not been restated.
- (b) at the beginning of the 2012-13 fiscal year, the school division:
 - (i) recognized all financial assets and financial liabilities on its statement of financial position and classified items in accordance with PS3450 standards;
 - (ii) applied the criteria in PS3450 in identifying those financial assets and financial liabilities to be measured at fair value; and
 - (iii) remeasured assets and liabilities as appropriate, and recognized the adjustment to September 1, 2012 amounts as an adjustment to the accumulated remeasurement gains and losses at the beginning of the 2012-13 fiscal year.
- (c) no adjustments to carrying values were made to retroactively expense transaction costs applicable to items in the fair value category.

The adoption of the new PS3041 standard has not resulted in any changes to the measurement and recognition of portfolio investments by the school division.

PS3450 Financial Instruments

The school division adopted the new PS3450 Financial Instruments standard in 2013. This new standard establishes and provides guidance for the recognition, measurement and disclosure of financial instruments. The new PS3450 Financial Instruments standard is adopted on a prospective basis, without restatement of prior period comparative amounts. In accordance with the transition provisions provided in PS3450:

- (a) the recognition, derecognition and measurement policies for financial instruments followed by the school division in financial statements for periods prior to the 2013 are not reversed and, therefore, the financial statements of prior periods, including 2012 comparative amounts, have not been restated.
- (b) at the beginning of the 2012-13 fiscal year, the school division:
 - (i) recognized all financial assets and financial liabilities on its statement of financial position and classified items in accordance with PS3450 standards;
 - (ii) applied the criteria in PS3450 in identifying those financial assets and financial liabilities to be measured at fair value; and

- (iii) remeasured assets and liabilities as appropriate, and recognized the adjustment to September 1, 2012 amounts as an adjustment to the accumulated remeasurement gains and losses at the beginning of the 2012-13 fiscal year.
- (c) no adjustments to carrying values were made to retroactively expense transaction costs applicable to items in the fair value category.
- (d) the school division established an accounting policy for the identification of embedded derivatives in contracts entered into by it. The school division's policy, and its application, recognizes as separate assets and liabilities those embedded derivatives required to be reported in accordance with provisions of PS3450 on either a retroactive or prospective basis. The adoption of this policy has not impacted the school division's 2013 financial statements as the school division did not have any derivative contracts (or: describe the details and impact of the adoption of this policy, including any an adjustment to the accumulated remeasurement gains and losses at September 1, 2012).

The adoption of the new PS3450 standard has not resulted in any changes to the measurement and recognition of the school division's financial instruments other than additional disclosures which include the school division's risk management practices.

PS3410 Government Transfers

The school division adopted the revised PS3410 Government Transfers standard in 2013. This revised standard establishes standards on how to account for and report government transfers (grants), with the most significant impact to the school division pertaining to the criteria for recognition of revenue for the government transfers it receives. The revised standard allows for either prospective or retroactive implementation. The school division has elected to apply the requirements of the revised standard on a prospective basis. Accordingly, the adoption of this revised standard did not have an impact on the school division's comparative figures but did require additional disclosures in the notes.

Previously, government transfers (grants) that restricted how those resources were to be used were deferred and recognized in revenue as the related expenses or expenditures were incurred. The adoption of the new PS3410 required that the school division assess government transfers (grants) received to determine if they meet the requirement for deferral as a liability, in accordance with the new standard. The impact to the school division resulting from the adoption of the new PS3410 standard is as follows:

Cognitive Disabilities program grant – Prior to the 2013 statements any funds unspent from this grant would have been set up as deferred revenue and recorded as revenue in the year when the expenses were recognized. With the implementation of this standard the complete grant revenue has been recognized and any unspent funding has been

internally restricted in accumulated surplus. The amount of \$25,081.00 was recorded as deferred revenue in the 2012 financial statements and recognized in the 2013 statements.

Child Nutrition & Development Grant - The Ministry of Education provides a grant for students' nutrition and development. Prior to the 2013 statements any funds unspent from this grant would have been set up as deferred revenue and recorded as revenue in the year when the expenses were recognized. With implementation of this standard the complete grant revenue has been recognized and any unspent funding has been internally restricted in accumulated surplus. The amount of \$20,290.00 was recorded as deferred revenue in the 2012 financial statements and recognized in the 2013 statements.

Community Initiative Grant – a grant received from Community Initiative Fund for the assistance of student entering the English Second Language program at the high school level. The amount of \$3,200 was recorded as deferred revenue in the 2012 financial statements and recognized in the 2013 statements.

20. COMPARATIVE INFORMATION

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

21. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include the financial position of its customer and regular review of any overdue accounts. The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of accounts receivable at August 31, 2013 and August 31, 2012 was:

	August 31, 2013		August 31, 2012	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
0-30 days	771,482	-	\$ 575,123	-
30-60 days	6,874	-	2,840	-
60-90 days	5,624	-	7,869	-
Over 90 days	3,994	-	45,447	-
Total	\$ 787,974	\$ -	\$ 631,279	\$ -
Net		\$ 787,974		\$ 631,279

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 has guaranteed a loan for Cornerstone Christian School. The amount outstanding at August 31, 2013 is \$766,593 principal and interest and the loan is in good standing. The school division manages liquidity risk by maintaining adequate cash balances to cover its obligations, budget practices and projections of future need of funds. The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2013			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	4,820,425	245,259	8,246	-
Long term debt	165,401	140,906	1,541,169	-
Total	\$ 4,985,826	\$ 386,165	\$ 1,549,415	\$ -

iii) Market Risk

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

iv) 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, portfolio investments, and long-term debt. The school division also has an authorized bank line of credit of \$15,000,000. There was no balance outstanding on this credit facility as of August 31, 2013.

The school division minimizes these risks by:

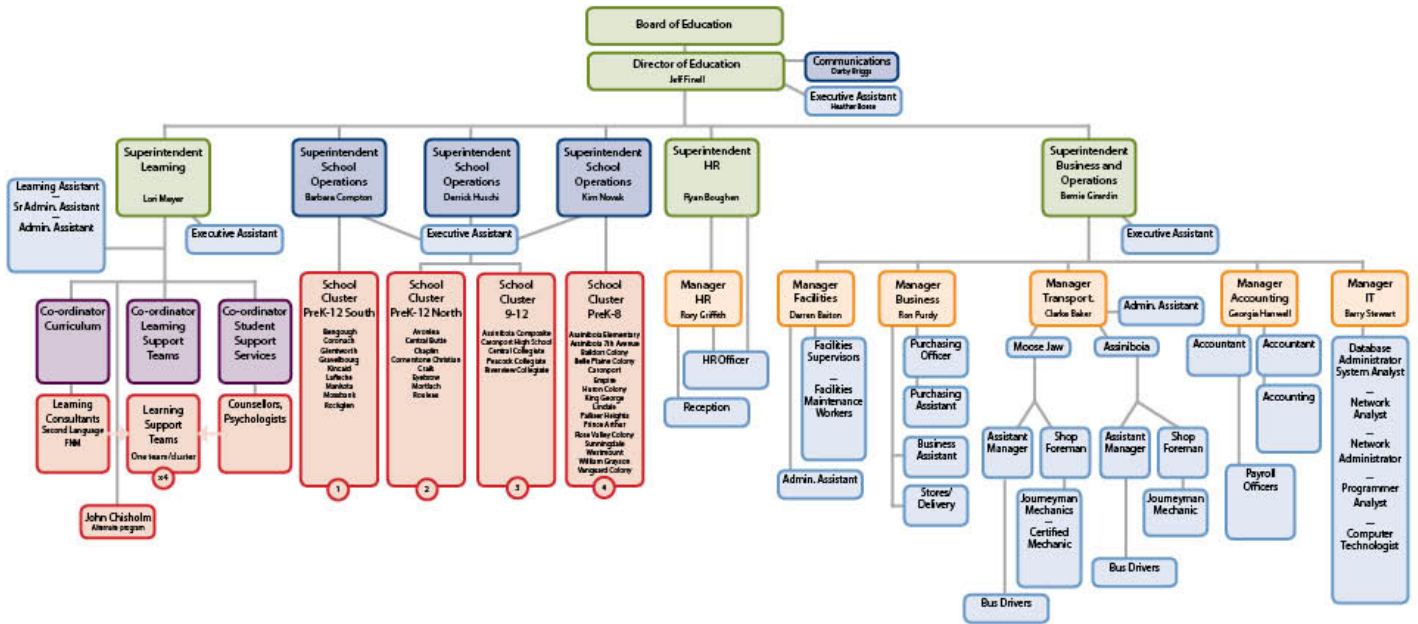
- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive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

v) 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, this risk is minimal as the school division does not make a significant amount of purchases denominated on a foreign currency. As at August 31, 2013 the school division had accounts payable of \$954.00

denominated in U.S. dollars and converted to Canadian dollars at \$1,016.00.

Appendix B: Organizational Chart



Effective August 31, 2013

Appendix C: School List

There are 40 schools in Prairie South School Division located in 19 communities:

Schools	Grades	Location
Assiniboia 7 th Avenue	PreK-4	Assiniboia
Assiniboia Composite High	9-12	Assiniboia
Assiniboia Elementary	5-8	Assiniboia
Avonlea	K-12	Avonlea
Baildon Colony**	1-8	Baildon
Belle Plaine Colony**	1-12	Belle Plaine
Bengough	K-12	Bengough
Caronport Elementary	K-8	Caronport
Caronport High*	9-12	Caronport
Central Butte	K-12	Central Butte
Central Collegiate	9-12	Moose Jaw
Chaplin	K-12	Chaplin
Cornerstone Christian*	K-12	Moose Jaw
Coronach	K-12	Coronach
Craik	K-12	Craik
Empire	PreK-8	Moose Jaw
Eyebrow	K-12	Eyebrow
Glentworth	K-12	Glentworth
Gravelbourg Elementary	K-7	Gravelbourg
Gravelbourg High	8-12	Gravelbourg
Huron Colony**	1-9	Caronport
John Chisholm	9-12	Moose Jaw
Kincaid Central	K-12	Kincaid
King George	PreK-8	Moose Jaw
Lafleche Central	PreK-12	Lafleche
Lindale	PreK-8	Moose Jaw
Mankota	K-12	Mankota
Mortlach	K-12	Mortlach
Mossbank	K-12	Mossbank
Palliser Heights	PreK-8	Moose Jaw
Peacock Collegiate	9-12	Moose Jaw
Prince Arthur	PreK-8	Moose Jaw
Riverview Collegiate	9-12	Moose Jaw
Rockglen	K-12	Rockglen
Rose Valley Colony**	1-9	Assiniboia
Rouleau	K-12	Rouleau

Sunningdale	PreK-8	Moose Jaw
Vanguard Colony**	1-8	Vanguard
Westmount	PreK-8	Moose Jaw
William Grayson	PreK-8	Moose Jaw

* Denotes Associate School

** Denotes Hutterite Colony School

Appendix D: Payee List – 2012-13

Prairie South School Division Payee Disclosure List for the Fiscal Year September 1, 2012 to August 31, 2013

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

Board of Education Remuneration

Board Remuneration					
Name	Remuneration	Expenses	Travel	Professional Development	Total
Christopherson-Cote, Colleen*	\$11,889	\$8,482	\$5,399	\$5,781	\$31,550
Crabbe, Darrell	\$10,601	\$5,301	\$-	\$888	\$16,789
Davidson, Shawn	\$11,298	\$8,279	\$4,671	\$4,006	\$28,255
Gleim, Ron	\$10,601	\$5,529	\$1,967	\$2,296	\$20,393
Jelinski, Jackelyn	\$10,601	\$5,720	\$907	\$3,014	\$20,243
Kessler, Allister	\$11,001	\$6,488	\$1,889	\$6,570	\$25,948
McLeod, Timothy	\$8,834	\$4,841	\$720	\$1,703	\$16,099
McMaster, Joan	\$1,914	\$957	\$-	\$-	\$2,871
Radwanski, Jan	\$8,834	\$4,854	\$496	\$5,841	\$20,026
Stewart, Gordon	\$1,914	\$1,047	\$-	\$444	\$3,406
Swanson, Brian	\$10,601	\$5,389	\$-	\$200	\$16,190
Young, Llewellyn	\$10,601	\$5,383	\$22	\$5,564	\$21,571
Total	\$108,692	\$62,270	\$16,072	\$36,307	\$223,340
TOTAL	\$108,692	\$62,270	\$16,072	\$36,307	\$223,340

* Board Chair

** Professional development includes education, training and conferences.

Personal Services

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

Adams, Bryan E	\$57,066	Baber, Kendra	\$78,524
Aitken, Eleese	\$93,775	Backa, Geoffrey W	\$88,551
Albert, Mark D	\$81,237	Baiton, Darren	\$80,992
Alexanderson, Michael	\$71,793	Baiton, Samantha J	\$64,191
Amies, Kimberly H	\$80,735	Baker, Clarke	\$95,076
Anderson Grass, Melinda M	\$80,564	Ball, Grant	\$62,475
Andrew, Sharon	\$87,290	Bartle, Lynn	\$79,875
Arndt, Duane L	\$79,779	Basel Bedford, Barbara	\$60,316
Arndt, Shameem A	\$79,910	Bechard, Leslie M	\$51,228
Arnott, Tana K	\$69,558	Bedford Beesley, Robbie L	\$79,779
Astleford, Lee Anne	\$83,788	Behrns, Lee	\$92,264
Aupperle, Corinne	\$81,016	Bell, Cathie J	\$79,779

Bell, Peter	\$91,760
Bellows, Kristin A	\$82,384
Belsher, Colin M	\$63,115
Benga, Amadou	\$53,105
Berenik, Tammy	\$58,052
Berenyi, Cheryl	\$74,813
Berg, Donald	\$96,909
Berglund, Dale	\$63,123
Bernard-Branning, Faith A	\$63,956
Berner, Robert	\$80,196
Binetruy, Kerrie L	\$88,420
Biro, Tracy	\$56,664
Bistretzan, Bonnie L	\$53,268
Bittner, Bernard	\$63,564
Bjorge, Candace J	\$83,657
Blackwell, Cheri	\$75,970
Blair, Christine	\$80,243
Blair, Tal	\$60,432
Blanchette, Dana	\$79,779
Blatz, Robyn L	\$64,414
Block, Alan	\$80,981
Bloudoff, Theran	\$52,081
Boechler, Wayne H	\$83,788
Boese, Heather M	\$65,335
Bogdan, Larry	\$89,069
Bonneau-Chevrier, Lillian	\$67,434
Bouffard, Crystal	\$68,471
Boughen, Rachel E	\$79,779
Boughen, Ryan	\$147,030
Boulton, Jeffrey R	\$97,255
Bouvier Simonsen, Dominique	\$73,162
Bouvier, Natasha	\$71,210
Boyes, W.Mike	\$68,556
Brassard, Carol	\$80,099
Breitkreuz, Troy	\$84,102
Brennan, Valerie	\$97,255
Breton, Jason	\$53,292
Briggs, Darby	\$75,190
Brown, Joanne R	\$79,779
Brown, Jody J	\$74,736
Brownell, Warren	\$83,657
Buettner, Blake E	\$81,774
Bumphrey-Letnes, Katie	\$75,295
Burghardt, Lora C	\$71,809
Burghardt, Tim W	\$83,657
Burnham, Lisa M	\$74,832
Bzdel Montgomery, Lisa J	\$80,302

Bzdel, Colleen R	\$68,898
Caldwell, Brandi A.	\$61,571
Campbell, Eric G.	\$60,452
Cassidy, Katherine R	\$79,092
Chadwick, Brent	\$102,811
Chadwick, Marni	\$79,998
Chell, Jody L.	\$52,428
Chevrier, Christianne	\$59,542
Chevrier-Williams, Natalie C.	\$76,042
Church, Cameron D	\$59,604
Clarke, Anita	\$82,601
Clegg, Kent M	\$84,820
Closs, Tracey R	\$78,970
Cobbe, Corinne	\$101,729
Collinge, Charmaine	\$56,104
Compton, Barbara	\$143,176
Connors, Laura L	\$88,988
Cook, David R	\$89,751
Courier, Paul	\$55,638
Couzens, Trina	\$83,657
Cowan, Cheri	\$88,928
Cowie, Nadine	\$97,249
Craig, Pamela	\$75,162
Craik, Cheryl L	\$84,180
Cridland, Garnet W	\$80,171
Cridland, Shelley	\$66,584
Crooks, Chelsea	\$52,546
Dale, Duane	\$61,162
Dalgarno, Lucia M	\$80,171
Daniel, Deann	\$58,689
Danylchuk, Sharon B	\$79,710
de Graauw, Gillian	\$56,521
Deans, Raymond R	\$79,779
Delorme, Kelley A	\$86,567
Delorme, Melanie	\$80,400
Demyen, Amanda	\$58,014
Diewold, Heather	\$77,548
Dolman, Carla	\$83,431
Dombowsky, Denise	\$87,898
Dowling, Brenda L	\$86,563
Dunne, Mark P	\$69,524
Dups, Suzanne	\$73,715
Eberl, Rayleen D	\$92,492
Edwards, Charla	\$82,414
Eirich, Tim T	\$92,492
Elder, Christa G	\$80,077
Erickson, Meagan D	\$71,230

Ermel, Sharon	\$62,052
Erskine, Tammy L	\$109,894
Esmond, April	\$84,989
Fafard, Louise	\$79,779
Fahl, Ed	\$85,032
Falk, Angela J.	\$69,441
Fall, Jayne	\$57,961
Fancourt, Stephanie L	\$79,779
Faris, Chris	\$79,797
Farrell-Schury, Shannon	\$88,721
Fedor Klapatiuk, Karen	\$80,778
Feeley, Jeff	\$88,745
Feeley, Joanne	\$84,670
Fehr, Dale	\$55,193
Ferrie, Linda	\$84,112
Ficzel, Ronald	\$79,151
Fieger, Courtney	\$65,211
Fieger, Rae-Ann L	\$86,684
Fielding, Leslie M	\$79,884
Filipowich, Michael E	\$79,779
Finell, Jeff	\$178,082
Fish, Marie	\$83,566
Fitzpatrick, Rhett	\$60,261
Flamand, Christina	\$58,208
Flegel, Gordon M	\$83,657
Fogal, Daphne	\$84,410
Forbes, Audra L	\$79,779
Fox, La-Loni M	\$78,161
Frey, Miranda	\$56,692
Friesen, Lloyd	\$95,861
Frisk-Welburn, Tanya	\$82,458
Fritzler, Bruce E	\$100,436
Froats, Jason	\$71,554
Froehlich, Maureen	\$85,815
Froshaug, Corbin	\$84,654
Froshaug, Lona	\$84,855
Galbraith, Lisa	\$57,547
Gallagher, Andrew	\$79,911
Gallagher, Michelle L	\$80,040
Gardner, James	\$83,657
Gardner, Melissa L	\$88,420
Gardner, Renee	\$80,365
Gauley, Carlene	\$81,215
Gauthier, Francine	\$91,867
Gauvin, Stephane J	\$98,362
Gauvin, Vivian L	\$92,453
Geiger, Nikki L	\$70,268

Gingell Munteanu, Rhonda	\$91,290
Girardin, Bernard	\$154,246
Gislason, Candyce	\$90,434
Gobbett, Heather	\$96,245
Goby, Jackie	\$96,581
Goodhand, Wendy	\$79,939
Gottselig, Leah	\$66,720
Granger, Heather M	\$82,351
Grass, Kelly D	\$83,788
Gray, Crystal	\$56,017
Gray, Karen	\$80,164
Green, William	\$87,280
Gregor, Rodger P	\$58,650
Griffith, Rory	\$134,963
Grigg, Leslee R	\$90,246
Grywacheski, Wayne	\$80,040
Gusa, Ronda C	\$63,222
Guthormsen, Sheila	\$80,742
Hager, Shelley D	\$79,919
Hall, David	\$101,672
Hall, Marla	\$80,496
Hand, Don L	\$81,014
Hand, Elizabeth J	\$80,081
Hanwell, Georgia	\$134,963
Hare, Leslie	\$66,801
Hawkins, Laurie	\$81,918
Heebner, Charlaïne E	\$78,970
Helland, Colleen	\$79,797
Heron, Vanessa	\$69,272
Hesjedal, Aaron	\$70,081
Hesjedal, Janet	\$82,629
Hildebrandt, Carla	\$80,742
Hill, Shelley	\$51,865
Hiltz, Cathy	\$101,292
Hirtle-Gluck, Christine	\$83,727
Hobbs, Heather	\$88,614
Hogeboom, Shayne J	\$84,556
Hoimyr, Kenton	\$80,681
Holmes, Lonny K	\$93,031
Holzer, Barbara A	\$83,918
Holzer, Martin	\$80,345
Hubbard, Jamie	\$56,601
Huel, Victoria L	\$79,779
Humbert, Donna R	\$88,420
Huschi, Derrick F	\$139,321
Hutchinson, Sandra L	\$95,489
Huyghebaert, Darcey J.	\$80,567

Hysuik, Debra	\$79,779
Ike, Deborah	\$100,280
Irving, James	\$83,657
Jacobson, Laurissa	\$63,900
Jamieson-Pilgrim, Rhonda	\$80,108
Janzen, Sandra G	\$88,614
Johnson, Amy M	\$71,542
Johnson, Darren	\$84,857
Johnson, Kerry R	\$86,824
Johnson, Tanya	\$92,753
Johnson-Neufeld, Leisa C	\$78,074
Johnston, Rodney D	\$89,840
Johnston, Roxanne P	\$88,614
Johnstone, Lori L	\$83,657
Karpinski, Debra	\$81,109
Karst, Laurie	\$95,645
Kearns, Jody	\$81,371
Keeler, Margot	\$79,375
Kerney, Sandra G	\$80,094
Kessler, Colleen	\$51,060
Kettlewell May, Shelly L	\$61,141
Kiefer, Carrie L	\$52,675
Kilgour, Jenni	\$70,678
Kinequon, Laurie D	\$80,396
Kirk, Aline	\$106,153
Kirk, Lynn S	\$79,779
Kitts, Jeff	\$60,895
Klein-Garcia, Signe T	\$52,130
Kleisinger, Tammy L	\$79,884
Kleisinger, Timothy G	\$84,242
Klippenstein, Linda R	\$88,420
Knight-Szakacs, Tracey	\$78,804
Knudsen, Audrey	\$80,447
Kotschorek, Greg	\$60,783
Krahn Schulties, Karmen	\$93,320
Krauss, Deanna	\$71,036
Kreuger, Claire	\$59,244
Krukoff, Shane	\$83,034
Kuffner, Christy	\$74,000
Kurz, Heather	\$79,910
Kyle, Gordon	\$69,250
Lagasse, Tracey	\$80,252
Laminman, Brenda	\$64,630
Lariviere, Leanne	\$79,462
Lasko, Wadena	\$80,040
Lawrence, Arnela	\$80,981
Lawrence, H.Dale	\$80,819

Lehmann, Jody	\$107,625
Lemieux, Yasmina A	\$89,481
Lewchuk, Michael	\$57,732
Lewis, Alison	\$80,093
Lewis, Corrie L	\$80,993
Linticum, Janice	\$56,672
Lintner, Casey	\$60,059
Litt, Allison A	\$84,441
Lothian, Bill	\$97,830
Lothian, D.Brent	\$97,543
Lothian, Jacqueline	\$88,614
Lothian, Pat	\$79,812
Loveridge, Brandon	\$55,485
Loverin, Laura	\$68,265
Lucas, Elaine	\$79,832
Ludtke, Susan	\$79,797
Lunde, Arlene	\$80,106
Lys, Stephen A	\$81,136
MacLachlan, David B.	\$69,426
Marcenko, Michelle	\$95,035
Marcotte, Warren J	\$106,237
Marit, Carol	\$80,391
Marquardt, Pamela A	\$83,657
Martens, J.Scott	\$81,466
Martin, Armand	\$59,698
Martin, Beckie	\$68,111
McCann, Amanda R.	\$62,681
McCrea, Janet	\$80,892
Mcgregor, Jennifer	\$79,779
Mcintosh, Angus L	\$80,935
McIntyre, Beverly J	\$107,423
Mckinnon, Barbara E	\$87,750
McKinnon, Daryl J	\$90,568
McClean, Jonathan	\$97,015
McClean, Patty	\$81,387
McLeod, Stephanie	\$55,426
Mcnaughton, Lori	\$79,779
McRitchie, Danielle	\$54,088
Mealing, Amanda A	\$76,357
Meid, Ernest H	\$81,113
Menzies, Clayton R	\$72,242
Mergel, Patty	\$80,342
Mesaros, Dorothy M	\$57,377
Meyer, Don	\$107,013
Meyer, Lori	\$153,133
Michalko, Diane L	\$79,779
Michalko, Kelly T	\$97,255

Michaluk, Michelle R	\$92,140
Michaluk, Steven G	\$107,398
Mihalicz, Bartley	\$76,166
Miller, Heather L.	\$60,785
Milligan, J.Ward	\$106,798
Mitchell, Meredith	\$51,123
Mitchell, Yvonne	\$79,779
Moerike, Lindsay	\$65,964
Moneo, Shannon	\$80,042
Montague, B Patrick	\$61,058
Montague, Jennifer L	\$79,779
Mooney, Theresa	\$96,626
Morash, Kathy	\$80,681
Morgan, Roger	\$84,104
Morgan, Suzanne	\$80,370
Morris, Colleen	\$79,797
Morrison, Barbara A	\$69,548
Moulding, Charles J	\$81,850
Munro, Glen A.	\$64,755
Munro, Katherine R.	\$59,870
Myers, Joan G	\$67,685
Naylor, Elizabeth A	\$79,779
Ndongo Dima, Michele	\$50,985
Negraiff, Debra M	\$79,213
Nestman, Jacqueline A	\$82,199
Neufeld, Marquita	\$79,779
Nichols, Chelsea L	\$63,208
Nicholson, Heather L	\$79,779
Nidesh, Cody	\$67,953
Novak, Kim	\$135,521
Oak, Kara	\$51,620
Oancia, Sharon	\$56,705
O'Brien, Michelle M	\$88,420
Okraincee, Lenea	\$68,700
Olliver, Debra	\$57,379
Olliver, Rickey	\$66,535
Olney, Dwight	\$108,070
Olsen, Chelsee	\$55,493
Olson, Amanda J	\$71,801
Olson, Sharon	\$80,832
Onraet, Shane	\$96,602
Oonincx, Kristy	\$61,390
Orescanin, Danilo I	\$106,262
Osberg, David K	\$95,939
Osberg, Jennifer J	\$97,255
Ozog, Darlene Elaine F	\$80,040
Ozog, Kathy M	\$80,094

Packet, Lisa	\$80,454
Packet, Shirley	\$92,543
Park, Paul L	\$52,117
Parks, Cecil	\$62,007
Parsons, Kimberly	\$83,797
Paterson, Linda D	\$79,893
Pavier, Marilyn A	\$89,217
Paysen, Amy	\$69,948
Peakman, Tim	\$53,945
Peters, Kelly	\$80,601
Pethick, Leigh J	\$82,225
Pethick, Shannon M	\$55,733
Petlak, Cheryl L	\$80,171
Pflugger, Jared	\$57,564
Pickering, Elizabeth A	\$79,779
Pierce, Lisa	\$52,329
Pippus, Tracy L	\$82,347
Pitman, Mark	\$79,973
Pladson, Amber M.	\$62,563
Podevin, Shannon	\$78,905
Podgursky, Joyleen G	\$110,507
Polupski, Jana C	\$75,165
Polupski, Lorne C	\$82,435
Porter, Derek S	\$78,682
Pouteaux, Guylaine	\$80,171
Power, Gary	\$64,635
Prefontaine, Kathy	\$53,433
Price, Catherine E	\$81,106
Prokopetz, Brenda M	\$86,224
Prokopetz, Jennifer	\$65,836
Promhouse, Paul	\$84,950
Puetz, Nadine T	\$78,357
Purdy, Ron	\$128,536
Pylatuk, Laurie	\$90,094
Quan, Jean D	\$80,058
Quon, Judy F	\$79,910
Rachul, Ashley D.	\$65,417
Rasmussen, Jessie	\$55,828
Rath, Roxanne	\$51,985
Rattee, Robin L	\$82,673
Rawlyk, Ray	\$89,465
Raymond, Barry	\$97,255
Redstone, Bert	\$58,895
Reid, Lisa	\$79,858
Reid-ward, Kelly	\$80,072
Reidy, Cynthia F	\$80,660
Remoue, Wendy M	\$80,344

Renwick, Chantelle	\$55,436
Rice, Anita J	\$89,657
Rieder, Kathy	\$95,283
Roach, Carla D	\$79,779
Robertson, Scott	\$110,799
Robinson, Joel C.	\$56,028
Robinson, Kariann I	\$69,099
Rodger, Patti	\$55,591
Rogers, Benjamin	\$57,201
Romanow, Melissa	\$55,003
Roney, David C	\$95,683
Roney, Jason	\$81,134
Roney, Mary-Lee	\$79,893
Rosso, Sophie	\$88,420
Rowlinson, Heather L	\$78,565
Rudkevitch, Roland D.	\$71,133
Russell, Stirling	\$63,027
Ruston, Nancy	\$79,960
Ruthven, Brian	\$85,767
Rutko, Leanne	\$95,807
Ryba, Jacquie	\$85,250
Saas, Cori	\$58,026
Samoleski, Judy A	\$84,340
Sand, Terry	\$92,807
Saulters, Deanna	\$84,178
Saylor, Tammy L	\$85,924
Schafer, Clifford	\$69,040
Schafer, Sharon A	\$80,171
Schauenberg, Tara	\$86,115
Scholpp-Smith, Leanne D	\$83,753
Schultz, Carla S	\$86,449
Schultz, Janis	\$73,145
Schulz, Mark	\$79,779
Schwabe, Richard L	\$86,040
Scidmore, L Michael	\$73,875
Scott, Karen L	\$64,065
Scribner, Stan	\$84,638
Searcy, Gavin.T T	\$83,918
Seeley, Brian	\$83,657
Segall, Lawrence R	\$89,659
Selensky, Gail	\$80,685
Sereda, Monique	\$59,707
Shareski, Paula M	\$63,830
Shaw, Lindsay	\$59,830
Shepherd, Joanne	\$64,117
Shillington, Allison	\$79,014
Shotton, Nicole	\$62,602

Silbernagel, Karla	\$92,676
Silversides, R. Keith	\$80,410
Simonsen, Craig	\$85,808
Skoropad, Dana A	\$92,492
Sleightholm, Chapin	\$56,251
Smith, Laurie	\$80,418
Solie, Shelley L	\$79,779
Sonmor, Miranda	\$56,852
Sorensen, Jolyn M	\$71,809
Sovdi, Faithe C	\$95,143
Sowden, Shane	\$66,392
Spagrud, Belinda	\$85,160
Stamm, Shelly A	\$83,657
Stange, Alan B	\$83,981
Stark, Crystal	\$80,750
Steinbach, Laurie I	\$84,292
Stewart, Anne	\$81,074
Stewart, Barry E	\$115,681
Stewart, Janice E	\$96,909
Struble, Natasha	\$51,287
Strueby, Edward R	\$98,910
Strueby, Malinda M	\$58,982
Sudom-Young, Kathleen M	\$80,171
Susut, Sonja	\$90,752
Swanson, Carolyn L	\$63,066
Swanson, Dustin D	\$114,049
Tatarniuk, Rebecca	\$65,130
Taylor, Debbie L	\$75,303
Taylor, Gordon	\$95,634
Taylor, Shaunna	\$79,910
Templeton, Trina L	\$80,040
Tetreau, Janet	\$81,798
Thomson, Marina	\$80,850
Thue, Sherry	\$79,779
Topp, Erika N	\$53,186
Trenaman, Tracy	\$74,657
Trusty, Dahinda R	\$83,657
Turcotte, Christine M	\$80,040
Turner, Cory	\$60,236
Twemlow, Susan	\$79,823
Vance, Suzanne M	\$80,349
Varjassy, Candace L	\$79,779
Veeder, Natasha	\$54,629
Veer, Lisa J	\$83,271
Verge, Renee D	\$86,852
Verhelst, Florence	\$90,496
Vermette, Judy	\$58,517

Volkman, Kathryn	\$54,016
Vollet, Kevin	\$107,676
Waldo, Julia	\$81,258
Walz, Alana R	\$78,795
Wandler, Alan	\$85,782
Warkentin, Janet	\$84,943
Warren, Shawn	\$59,008
Wheatley, Kathy M	\$58,577
Wheatley, Kristin	\$84,180
Whitfield, Sarah	\$67,426
Wicharuk, Kevin D	\$83,791
Wiebe, Elizabeth S	\$75,459
Wiens, Jenn	\$65,832
Wigmore, Jocelyn	\$55,693
Wildfong, Debra	\$86,766
Willatt, George	\$92,230
Williams-Mercier, Jayda J	\$85,607

Williamson, Scott R	\$108,757
Wilson, Colette	\$86,700
Wilson, Lana	\$70,588
Windrum, Pamela	\$63,819
Wist, Tracey	\$57,331
Wist, Troy	\$96,337
Woloschuk, Amy J	\$79,779
Wourms Rowe, Tana J	\$83,657
Wourms, Michael B	\$83,657
Wright, Shelley	\$81,073
Yeske, Patricia M	\$76,775
Young, L Brett	\$72,689
Young, Tasha	\$69,680
Zak, Marilyn	\$73,196
Ziefflie, Lindee G	\$79,779
Zinn, Brenda	\$57,598

Transfers

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

Caronport High School	\$530,652.00
Cornerstone Christian School	\$584,514.93

Holy Trinity RC Separate	\$191,877.53
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Supplier Payments

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

ALFA Engineering Ltd.	\$67,455
Apple Canada Inc.	\$247,732
Arnill Construction Ltd.	\$341,580
Arrow Electric Co (1977) Ltd	\$538,099
Beaton, Mark	\$52,061
BM Industries	\$80,500
Book & Brier Patch	\$60,622
Briercrest College & Seminary	\$61,941
BTS Group Inc	\$69,524
Bus Sales of Saskatoon Ltd	\$485,327
C & E Mechanical Inc	\$928,436
C & S Builders Ltd.	\$1,699,298
Caliber Sport Systems	\$65,298
Canadian Union of Public	\$193,224
CCR Construction Ltd.	\$1,009,009
CDW Canada Inc.	\$323,518
Christie Mechanical Ltd	\$176,300
City of Moose Jaw	\$130,512
Classique Plumbing & Heating	\$96,045

Coronach Early Learning	\$55,100
Court of Queen's Bench	\$57,403
Croissant, Corrie	\$81,867
Cypress Paving (1976) Ltd.	\$138,181
Dell Canada Inc.	\$53,550
E. Bourassa & Sons Ltd	\$63,542
Eecol Electric Corp.	\$60,038
ESTI Consulting Services	\$107,479
Federated Co-operatives Ltd	\$1,200,484
Field Plumbing & Heating	\$139,213
Five Hills Health Region	\$130,821
Fountain Tire (Moose Jaw) Ltd.	\$53,735
Frontier Builders	\$169,582
Grand & Toy	\$70,196
GV Audio Inc.	\$94,491
HDA Engineering Ltd	\$214,906
Johnson Controls	\$73,039
Karst Holdings Incorporated	\$62,113
Konica Minolta Business	\$243,851

Leeville Construction	\$234,703
Magna Electric Corp.	\$97,836
Marsh Canada Limited	\$386,689
Medius Restoration Services	\$87,632
Metafore Technologies Inc.	\$224,730
Mid West Efficiency Heating	\$54,558
Miles Ahead Driver Ed	\$90,185
Mobile Paving Ltd.	\$54,238
Municipal Employees	\$2,396,183
Nelson Education	\$72,802
Nufloors	\$60,532
Optimum Roofing Inc	\$70,128
Pattison MGM Architectural	\$399,525
Pearson Canada Inc.	\$185,471
Prairie Janitorial Supply Inc	\$285,518
Prairie Mechanical Services	\$206,308
Prairie South Teachers Association	\$115,281
Premium Fire Protection Ltd.	\$72,722
Pro-Tec Electric Ltd	\$287,151
Real Canadian Superstore	\$70,583
Roof Management & Inspection Services Ltd.	\$69,594
Ruggieri Lighting and Staging	\$88,000
Sask Energy	\$715,468
Sask Power	\$1,070,354

Sask School Boards	\$1,091,689
Sask Teachers' (Life) Superannuation Commission	\$92,787
Sask Teachers' (TSC) Superannuation Fund	\$186,831
Sask Teachers Federation	\$4,382,670
Sask Workers Compensation	\$200,601
SaskTel	\$364,281
School Specialty Canada	\$56,077
SGI	\$108,834
Shanahan's Limited Partnership	\$89,120
Sharp's Audio-Visual Ltd.	\$57,843
Skyline Building Envelope	\$450,263
South Country Equipment Ltd	\$62,330
Sportfactor Inc.	\$64,158
St John's Music	\$68,210
Staples Business Depot	\$87,707
Supreme Basics	\$173,797
Sylvester, John	\$56,315
Trade West Equipment Ltd.	\$113,556
Warner Truck Industries	\$166,319
Western Canada IC Bus	\$177,159
YMCA of Moose Jaw	\$155,365
Zep Sales & Service of Canada	\$88,229

Other Expenditures

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

None to report

Appendix E: Infrastructure Projects – 2012-13

2012/13 Capital Projects		Estimated cost
School	Project Name	
A.E. Peacock	Plumbing/piping/asbestos	400,000
Assiniboia Elem.	HVAC upgrade - Phase 2	900,000
	Partial roof replacement - section 2	250,000
Bengough	Window replacement	250,000
	Partial roof replacement - sections 1,6	80,000
	Dust collection	160,000
Central Collegiate	Bleachers	100,000
	Partial roof replacement - section 5	27,000
Coronach	Partial roof replacement - sections 3,5	135,000
Craik	Window replacement	85,000
Eyebrow	Fire alarm/emergency lighting/elect upgrade	150,000
	Gym lighting	20,000
Glentworth	Lighting upgrade	30,000
John Chislolm	Window/ext door replacement	150,000
Kincaid	Fire alarm/emergency lighting/T8 upgrade	200,000
Lindale	Partial roof replacement	205,000
Mankota	Boiler/pipes/pumps/crawlspace upgrade	300,000
Mossbank	Windows - Phase 2	200,000
Riverview	Bleachers	60,000
Rockglen	Boiler/pipes/pumps/electrical upgrade	360,000
Sunningdale	Chillers	55,000
Westmount	Boiler/furnace upgrade / Daycare	500,000
William Grayson	Boiler upgrade	350,000
Thatcher Office	Roof replacement	200,000