

Prairie South Schools

BOARD OF EDUCATION

December 11, 2012
10:30 a.m. – 4:00 p.m.
Central Office, 15 Thatcher Drive East, Moose Jaw

AGENDA

10:00-10:30 Board Planning Session

- 1. Call to Order**
- 2. Adoption of the Agenda**
- 3. Adoption of Minutes**
- 4. Delegations/Presentations**
 - 4.1 Delegations – NONE**
 - 4.2 Presentations**
 - 4.2.1 Multi-Grade Classrooms, Lori Meyer (1:00 – 2:00 p.m.)**
- 5. Decision Items**
 - 5.1 Motion from Previous Meeting**
 - 5.1.1 Notice of Motion**

That on an ongoing basis, the Board receive reports at the October and February regular Board meetings detailing Prairie South School Division classes that have in excess of 28 students.
- Swanson
 - 5.2 Auditor's Report & Audited Financial Statements & Public Accounts (10:30 a.m.)**
 - 5.3 Annual Bursary Fund Directorship Appointments**
 - 5.4 Annual Meeting of Electors Ad Hoc Committee**
 - 5.5 Continuous Agenda – Strategic Planning Session**
 - 5.6 K-12 Practical and Applied Arts Enhancement Project**
 - 5.7 South Hill Daycare**

- 6. Discussion Items**
 - 6.1 Gravelbourg Elementary School Artwork**
 - 6.2 Wage Mandate**

- 7. Consent Items**
 - 7.1 Suspensions**
 - 7.2 Chaplin School Community Council Appointments**
 - 7.3 Out of Province Excursion – Central Collegiate to Assinippi, Manitoba**

- 8. Committee Reports**
 - 8.1 Standing Committees**
 - 8.1.1 Higher Literacy and Achievement
 - 8.1.2 Equitable Opportunities
 - 8.1.3 Smooth Transitions
 - 8.1.4 Strong System-Wide Accountability and Governance
 - 8.1.5 Advocacy and Networking
 - 8.1.6 Rural Catchment Review
 - 8.1.7 Marketing Advisory
 - 8.2 Adhoc Committees**
 - 8.2.1 South Hill
 - 8.2.2 Annual Meeting of Electors

- 9. Identification of Items for Next Meeting Agenda:**
 - Notice of Motions
 - Inquiries

- 10. Professional Sharing/Round Table**

- 11. Adjournment**

PRAIRIE SOUTH SCHOOL DIVISION NO. 210

ORGANIZATIONAL MEETING

Date: November 6, 2012

Location: Central Office, Moose Jaw

MINUTES

Attendance: Ms. C. Christopherson-Cote; Mr. D. Crabbe; Mr. S. Davidson; Mr. R. Gleim; Ms. J. Jelinski; Mr. A. Kessler; Mr. T. McLeod (via teleconference); Mr. J. Radwanski; Mr. B. Swanson; J. Finell, Director of Education; R. Boughen, Superintendent of Human Resources; L. Meyer, Superintendent of Learning; B. Compton, Superintendent of School Operations; K. Novak, Superintendent of School Operations; D. Huschi, Superintendent of School Operations; D. Briggs, Communications Coordinator; H. Boese, Executive Assistant

Regrets: Mr. L. Young, Trustee
Mr. B. Girardin, Superintendent of Business and Operations

1. Mr. Finell, Director of Education took the chair and called the meeting to order at 10:00 a.m.
2. The ***Declaration of Office*** was taken from each of the trustees and the ***Endorsement Certificate*** was completed by the Notary Public, Georgia Hanwell.
3. Mr. Finell called for nominations for Board Chair.
4. Ron Gleim nominated Colleen Christopherson-Cote as Board Chair.
5. Brian Swanson moved that nominations for Board Chair cease.
6. Mr. Finell declared Colleen Christopherson-Cote acclaimed as Board Chair.
7. Colleen Christopherson-Cote took the Chair and called for nominations for Vice-Chair.
8. Jackie Jelinski nominated Shawn Davidson as Vice-Chair.
9. Al Kessler nominated Lew Young as Vice-Chair.
10. Brian Swanson moved that nominations for Vice-Chair cease.
11. Christopherson-Cote declared Shawn Davidson as elected Board Vice-Chair.

Motions:

- | | | |
|-----------------|---|---------|
| 11/06/12 – 1775 | That we destroy the ballots from the elections for Board Vice-Chair. - Swanson | Carried |
| 11/06/12 – 1776 | That for the 2012/13 fiscal year, the Board maintain the current formula for determining trustees' remuneration for attendance at Board Meetings and performance of all duties and activities within the School Division which shall be an annual amount, payable monthly in twelve (12) equal installments, calculated as follows: <ul style="list-style-type: none">• Member: 18% of Teacher Class VI Maximum• Vice-Chair: 19% of Teacher Class VI Maximum• Chair: 20% of Teacher Class VI Maximum. - Kessler | Carried |

- | | | |
|-----------------|---|------------------------------|
| 11/06/12 – 1777 | That for the 2012/13 fiscal year, the Board remunerate trustees for attendance at out-of-division functions, meetings and other activities at the following rates: <ul style="list-style-type: none">• Member: \$200.00 per day - Swanson | Carried |
| 11/06/12 – 1778 | That for the 2012/13 fiscal year, trustees' remuneration for travel time be set at \$0.20 per kilometer. - Kessler | Carried |
| 11/06/12 – 1779 | That during the 2012/13 fiscal year, any Board Member may miss one Regular Board Meeting without adjustment to remuneration and that only missed Board Meetings in excess of one would result in a reduction of remuneration at a rate of \$300 per full day missed meeting or \$150 per half day missed meeting. - Swanson | Carried |
| 11/06/12 – 1780 | That the annual allowance for trustee professional development for the 2012/13 fiscal year be set at \$5,000 per trustee which is for professional development activities above the seminars and conventions sponsored by the Saskatchewan School Boards Association and which is to cover remuneration and all expenses associated with the activities. - Crabbe | |
| 11/06/12 – 1781 | That we amend motion 11/06/12 – 1780 to include that professional development mileage and travel costs for out of division travel be calculated on the assumption that everyone leaves from Moose Jaw or nearer. - Swanson | Amendment Carried |
| 11/06/12 – 1782 | That the annual allowance for trustee professional development for the 2012/13 fiscal year be set at \$5,000 per trustee which is for professional development activities above the seminars and conventions sponsored by the Saskatchewan School Boards Association and which is to cover remuneration and all expenses associated with the activities. Professional development mileage and travel costs for out of division travel will be calculated on the assumption that everyone leaves from Moose Jaw or nearer. - Crabbe | Amended Motion Carried |
| 11/06/12 – 1783 | That the Board set the mileage rate at \$0.47/km for the 2012/13 fiscal year. - Davidson | Carried |

| | | |
|-----------------|---|---------|
| 11/06/12 – 1784 | <p>That reimbursement for meal expenses not covered by registration fees, the School Division or otherwise provided, be set at the following rates, without receipts:</p> <ul style="list-style-type: none"> • Breakfast \$10.00 • Lunch \$15.00 • Supper \$20.00 <p>- Jelinski</p> | Carried |
| 11/06/12 – 1785 | <p>That reimbursement for parking at the rate of up to \$5.00 per day without receipts.</p> <p>- Gleim</p> | Carried |
| 11/06/12 – 1786 | <p>That reimbursement for the accommodation expenses be set at the following rates:</p> <ul style="list-style-type: none"> • Actual, reasonable costs, supported by receipts, or • \$35.00 per night for accommodation in a private residence outside of home location (no receipts required). <p>- Gleim</p> | Carried |
| 11/06/12 – 1787 | <p>Whereas pursuant to Section 319 of the <i>Education Act, 1995</i>, Chapter E-0.2 of the <i>Statutes of Saskatchewan, 1995</i>, the Board of Education of a School Division may by resolution authorize its Chairman and Chief Financial Officer to borrow:</p> <ul style="list-style-type: none"> a) any sum of money that may be required to meet current expenditures of the board and may be secured by the promissory note or notes of the Chairman and Chief Financial Officer given on behalf of the Board; b) on the security of the operating grants and capital grants payable to the division pursuant to Section 310 and 311 of the Act any sum of money that the board considers necessary to provide for its current expenditures. <p>Now, therefore, be it resolved by the Board of Education of the Prairie South School Division No. 210 of Saskatchewan, (hereinafter referred to as "the Board") as follows:</p> <ol style="list-style-type: none"> 1. That the Board or Chairman and Chief Financial Officer on behalf of the Board are hereby authorized to borrow from institutions approved under the laws of Canada, up to the sum of <u>\$15,000,000.00</u> to meet the expenditures of the said School Division until the proceeds of operating grants or any capital grants payable to the said School Division are available and to pay or agree to pay interest on the monies borrowed either in advance or at maturity, at such rates as may be agreed upon at the time of borrowing. | Carried |

2. The said sum of **\$15,000,000.00** and interest shall be repayable and shall be secured by operating grants and any capital grants which may be payable to the said School Division at any time.
3. That the said loan may be secured by the promissory note or an operating loan agreement of the said Board and the said Chairman and Chief Financial Officer are hereby authorized and empowered to execute and give such promissory note and/or operating loan agreement on behalf of the said Board as may be required by the said Bank.
4. That this resolution shall take effect on November 6, 2012.
- Gleim

- | | | |
|--|---|---------|
| 11/06/12 – 1788 | That the Board appoint Stark & Marsh, Swift Current as the auditor for the 2013/14 fiscal year. - Davidson | Tabled |
| Motion 11/06/12 – 1788 is tabled until the Superintendent of Business & Operations is available to answer questions. | | |
| 11/06/12 – 1789 | That the Organizational Meeting be adjourned at 11:15 a.m. - Gleim | Carried |

C. Christopherson-Cote
Chair

B. Girardin
Superintendent of Business and Operations

MINUTES OF THE REGULAR BOARD MEETING OF THE PRAIRIE SOUTH SCHOOL DIVISION NO. 210 BOARD OF EDUCATION held at Central Office, 15 Thatcher Drive East, Moose Jaw, Saskatchewan on November 6, 2012 at 10:00 a.m.

Attendance: Ms. C. Christopherson-Cote; Mr. D. Crabbe; Mr. S. Davidson; Mr. R. Gleim; Ms. J. Jelinski; Mr. A. Kessler; Mr. J. Radwanski; Mr. B. Swanson; J. Finell, Director of Education; L. Meyer, Superintendent of Learning; R. Boughen, Superintendent of Human Resources; B. Compton, Superintendent of School Operations; D. Huschi, Superintendent of School Operations; K. Novak, Superintendent of School Operations; D. Briggs, Communications Coordinator; H. Boese, Executive Assistant

Regrets: Mr. L. Young, Trustee
Mr. T. McLeod, Trustee
Mr. B. Girardin, Superintendent of Business and Operations

Motions:

- 11/06/12 – 1790 That the meeting be called to order at 11:25 a.m. Carried
- Christopherson-Cote
- 11/06/12 – 1791 The following items were added to the agenda: Carried
5.7 Appointment of Auditors
6.1 Substitute Usage
That the Board adopt the agenda as amended.
- Kessler
- 11/06/12 – 1792 That the Board adopt the Minutes of the regular meeting of Carried
October 2, 2012 as presented.
- Jelinski
- 11/06/12 – 1793 That the delegation from Prince Arthur Community School Carried
be allowed to address the Board.
- Swanson
- 11/06/12 – 1794 That the request for change to the Physical Activity Carried
Guidelines for prekindergarten to grade 3 with respect to
wearing stud earrings be referred to administration for a
report back to the Board.
- Swanson
- 11/06/12 – 1795 That the Board add decision item 5.8 re: Designation of Carried
Expenses to the agenda.
- Gleim
- That the Board break at 12:02 p.m.
- That the Board reconvene at 12:45 p.m.
- 11/06/12 – 1796 That Prairie South School Division No. 210 become a We Carried
Schools in Action school board partner.
- Jelinski

- | | | |
|---|---|---------|
| 11/06/12 – 1797 | That the Annual Meeting of Electors be rescheduled to the evening of April 16, 2013 and that the Smooth Transitions Monitoring Report be moved to the March 5, 2013 Board Meeting. - Davidson | Carried |
| 11/06/12 – 1798 | That in regards to the SSBA Fall General Assembly, voting ballots be divided equally among trustees attending the meeting and that the Board Chair be designated to pick up the ballots. - Jelinski | Carried |
| Brian Swanson nominated Al Kessler as the Board Representative for the South Central District Athletic Association. | | |
| 11/06/12 – 1799 | That nominations for a representative for the South Central District Athletic Association cease. - Davidson | Carried |
| 11/06/12 – 1800 | That Al Kessler be the Board representative for the South Central District Athletic Association. - Swanson | Carried |
| Shawn Davidson nominated Lew Young as the Board Representative for Public Section. | | |
| 11/06/12 – 1801 | That nominations for a representative for Public Section cease. - Swanson | Carried |
| 11/06/12 – 1802 | That Lew Young be the Board representative for Public Section. - Davidson | Carried |
| 11/06/12 – 1803 | That the Board accept the appointments for School Community Councils. - Gleim | Carried |
| 11/06/12 – 1804 | That the Board lift the tabled motion #11/06/12 – 1788. - Davidson | Carried |
| 11/06/12 – 1805 | That the Board appoint Stark & Marsh, Swift Current as the auditor for the 2013/14 fiscal year. - Davidson | Carried |
| 11/06/12 – 1806 | That one-third of the total sum paid by the school division to each board member within the year for his/her services be designated as having been paid with respect to general expenses incurred by the member that were necessary and incidental to the discharge of his/her duties as a Board member. - Gleim | Carried |

11/06/12 – 1807 That the matter of the tender of the Thatcher Drive office roof exceeding \$100,000 be tabled pending an explanation.
- Swanson

Carried

11/06/12 – 1808 That the Board receive the consent items and approve the recommendations contained therein, as presented.
- Jelinski

Carried

Committee Reports – No reports given.

Notice of Motions

11/06/12 – 1809 That on an ongoing basis, the Board receive reports at the October and February regular Board Meetings detailing Prairie South School Division classes that have in excess of 28 students.
- Swanson

Inquiries

Are all Parent Conferences in Prairie South School Division student led? Are there any schools using “old fashioned” Parent-Teacher Interviews?
- Kessler

Saskatchewan’s Ministry of Education’s Healthy Eating Guidelines. Would like to know how the schools within Prairie South School Division are adhering to the Healthy Eating Guidelines that are in the Prairie South School Division Policy.
- Radwanski

Professional Sharing/Round Table

11/06/12 – 1810 That the Board present non-returning board members with a token of appreciation valued up to \$100.00.
- Swanson

Carried

Adjournment

11/06/12 – 1811 That the meeting be adjourned at 3:15 p.m.
- Crabbe

Carried

Colleen Christopherson-Cote
Chair

Bernie Girardin
Superintendent of Business and Operations

Next Regular Board Meeting:

Date: December 11, 2012
Location: Central Office, Moose Jaw

AGENDA ITEM

| | | | |
|----------------------|---|-------------------------------------|---|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 4.2.1 |
| Topic: | Multi-Grade and Split Grade Classrooms | | |
| Intent: | <input type="checkbox"/> Decision | <input type="checkbox"/> Discussion | <input type="checkbox"/> Consent <input type="checkbox"/> Information |

Background: A motion was passed at the September meeting requesting a presentation to the board regarding multi-grade classrooms.

Current Status: Many schools within Prairie South operate multi-grade or split grade classrooms. Further information regarding their structure, number and modes of operation are on the attached documents.

Pros and Cons:

Financial Implications:

Governance Implications:

Legal Implications:

Communications:

| | | |
|---|-------------------|---------------------|
| Prepared By: | Date: | Attachments: |
| Lori Meyer, David Hall, Michelle Michaluk, Tim Eirich | November 30, 2012 | Handouts |

Recommendation:

Multi-Graded Classrooms

December, 2012

- **Background Information**
 - **Presenter: David Hall**
- **Station 1: Personal Experiences**
 - **Facilitator: Lori Meyer**
- **Station 2: Practical Support**
 - **Presenters: Michelle Michaluk**
Tim Eirich

Format

- ...a classroom that includes children from two or more consecutive grades
- AKA” “Split-Grade” “Combined Grade” “Multi-Level”
- ...not to be confused with the Multi-Age Model which promotes a continuum of learning without grades

Definitions

- **Low enrolments**
- **Shifting enrolments**
- **Balancing class sizes**

Pragmatic Reasons

| | K-8 Rural Schools | K-8 Moose Jaw Schools | Hutterian Schools |
|--|----------------------|--------------------------|----------------------|
| Total Number of Curriculum Courses (estimate) | 1206 | 1232 | 335 |
| Total Number of Combined Classes | 871 | 876 | 51 |
| Average Enrolment in Combined Classes | 19.4 | 19.6 | 10.7 |
| Number of Classes of 3 (or more) combinations | 121 | 8 | 51 |

Distribution

(Source: Ministry of Education, Educator Profile, 2012)

1. Students in combined grade classrooms achieve a lower level of academic results
2. Teaching in combined grade classrooms is often done in a back-and-forth fashion
3. Students in combined grade classrooms do better socially and personally than in single grade classrooms

Fact or Opinion?

| Benefits | Challenges |
|---|--|
| <u>Student</u> <ul style="list-style-type: none"> • Social relationships • Inter-personal relationships • Self-esteem & self-knowledge • Flexibility and personalization of learning • Continuous progress | <u>Student</u> <ul style="list-style-type: none"> • Creating a positive attitude toward co-operation • Fostering autonomy |
| <u>Teacher</u> <ul style="list-style-type: none"> • Deep understanding of students • Stable student-teacher relationships | <u>Teacher</u> <ul style="list-style-type: none"> • Teacher preparation in addressing several curricula • Classroom management • Lack of training |

- Routines, processes & strategies
- Timetabling
- Whole-class time, class meetings
- On-going student choice; learning centers
- Classroom organization
- Clear communication with parents re: curriculum and outcomes evaluated

Keys to Success: Teachers

- Explicit Instruction (Gradual Release Model)
- Co-operative Learning
- Subject Integration
- The Workshop Format
- Inquiry Approach

Promising Practices

- Read information that comes from the teacher and the school
- Find out how the program is adapted to meet the needs of each student
- Talk to the student regularly about experiences in school
- Communicate with the teacher about individual learning needs
- Take part in school activities such as the School Community Council

Keys to Success: Parents

“The most important thing that school boards can do to promote student achievement in multi-grade classrooms is to ensure that teachers receive training to work effectively in this environment.”

(Saskatchewan School Boards Association)

Keys to Success: Central Office

- 1. *Independent Together: Supporting the Multi-Level Learning Community***
(<http://www.edu.gov.mb.ca/k12/docs/support/multilevel/index.html>
Manitoba Education and Youth, 2003)
- 2. *Combined Grade Classrooms: Research Monograph #9***
(<http://www.edu.gov.on.ca/eng/literacynumeracy/inspire/research/Demore.pdf>
The Literacy and Numeracy Secretariat, Province of Ontario, 2007)
- 3. *Middle Level Multi-Grade Curriculum Handbook***
(Sun West School Division, 2009)
- 4. “What are the Advantages and Disadvantages of Multi-Grade Classrooms”**
(<http://www.saskschoolboards.ca/index.php?id=QProgram>,
Saskatchewan School Boards Association, October, 2012)
- 5. “Fact Sheet: Combined Grades “**
([http://www.tdsb.on.ca/wwwdocuments/Trustees/Ward_11/docs/Fact%20Sheet%20-%20Combined%20Grades%20\(2\).pdf](http://www.tdsb.on.ca/wwwdocuments/Trustees/Ward_11/docs/Fact%20Sheet%20-%20Combined%20Grades%20(2).pdf) Toronto District School Board,
October, 2012)

Sources

AGENDA ITEM

| | | | |
|----------------------|---|-------------------------------------|---|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 5.1.1 |
| Topic: | Notice of Motion: Classes that have in excess of 28 students | | |
| Intent: | <input checked="" type="checkbox"/> Decision | <input type="checkbox"/> Discussion | <input type="checkbox"/> Consent <input type="checkbox"/> Information |

Background:

At the November 6, 2012 Board Meeting, the following motion was made:

"That on an ongoing basis, the Board receive reports at the October and February regular Board meetings detailing Prairie South School Division classes that have in excess of 28 students."

On October 5, 2010 this information was shared with the Board. Please refer to the October 5, 2010 Agenda Item that is attached.

Research conducted by Bascia (2010), offers background information on this topic. "Researchers compared four class sizes (15, 23, 30 and 37) with respect to teacher expectations, student achievement scores, and student engagement. Researchers found that class size had no effect on teacher-student interactions and teaching method, or on student satisfaction. They also found no differences in student achievement scores, except in the case of math concepts, where students in smaller classes scored significantly higher than their peers in the two largest classes" (p. 6).

The research was conducted to verify/refute that smaller class sizes in primary education (K-3) support improved student learning. A portion of the research article is attached for your interest.

Current Status:

Currently, schools do not report class sizes to central office. When the Superintendents of School Operations and I visit schools, we discuss staffing, classes and staffing needs in general. It has been the practice of Prairie South to give school-based administrators the autonomy to timetable and create class configuration that best address their specific school's needs. The assessment of this practice is outlined in the Leadership Growth Rubric in the element of Personnel and School Schedules of Domain 6: Managerial Leadership.

Our staffing guidelines, which were shared at the March 20, 2012 Board Planning Meeting, allocate staff to schools at the following rates:

20 to 1 for K- grade 3

24 to 1 for grade 4 - 12 Moose Jaw schools

23 to 1 for grade 4 - 12 rural schools

In addition, the small school allocation is received by almost all rural schools and adds an additional 1.75 staff to the school's FTE.

For the 2011-12 school year, Prairie South had the lowest Pupil Teacher Ratio (PTR) in the province at 13.27. We started this school year with a PTR of 13.52 and as of October 1, 2012, we have a PTR of 13.46.

In other Saskatchewan school divisions, certain grade clusters are allocated at a rate of 30+ to 1.

Pros and Cons:

Pros: We would gain an understanding of how many classes in Prairie South have 28 or more students enrolled.

Cons: Gathering this data is very time consuming for schools and central office. This information only presents one-side of the story. If we are going to examine how many classes have more than 28 students in them, then we may want to examine how many classes have fewer than 10 students in them, as well. The minimum number of 10 students comes from the practice of another school division. Last, schools should have a good understanding of why we are gathering this information and what we are going to do with the results of the data collected.

Financial Implications:

Governance Implications:

The Board currently has policy that relates to this Notice of Motion. The policies are 504 - Staff Allocation and Policy and 404 - Class Size. Policy 504 indicates that a staffing formula will be used as the basis for staffing schools. Policy 404 is under development. In the fall, all school divisions were surveyed to see if they have policy regarding class sizes. Of the school divisions surveyed, 16 responded indicating that they do not have policy pertaining to class size.

Legal Implications:

Communications:

| Prepared By: | Date: | Attachments: |
|---------------------|-------------------|--|
| Ryan Boughen | November 19, 2012 | October 5, 2010 Agenda Item (includes Policy 504, 404), Class Size Research (Bascia, 2010) |

Recommendation:

Board decision

AGENDA ITEM

| | | | |
|----------------------|---|-------------------------------------|--|
| Meeting Date: | October 5, 2010 | Agenda Item #: | 8.3 |
| Topic: | Classes with 28 students or more | | |
| Intent: | <input type="checkbox"/> Decision | <input type="checkbox"/> Discussion | <input type="checkbox"/> Consent <input checked="" type="checkbox"/> Information |

Background: This information was requested as an enquiry at the September 7, 2010 regular Board meeting.
"How many classes with 28 students or more are there for the school year or semester that just began?"

Current Status: Please refer to the attached report.

Pros and Cons: n/a

Financial Implications: n/a

Governance Implications: The Board currently has policy realting to this enquiry. They are:
-Policy 504 -Staff Allocation. This policy indicates that a staffing fomula will be used as the basis for staffing schools (see attachment).

-Policy 404 - Class Size. This policy is currently under Development (see attachment).

Legal Implications: n/a

Communications: n/a

| | | |
|---------------------|--------------------|---|
| Prepared By: | Date: | Attachments: |
| Ryan Boughen | September 22, 2010 | Board Report -Classes With 28 or More Students, Policy 504 & Guidelines, Policy 404 |

Recommendation:
Information

| # of Classes with 28 or more students by school | # Classes |
|---|-----------|
|---|-----------|

| | | |
|----------------------|-----------------------|----|
| Central Butte | Grade 11 &12 | 3 |
| Coronach | Grade 7 & 8 | 6 |
| Empire | Grade 6 & 7 | 4 |
| Grav. Elem Eng | Grade 6 & 7 | 6 |
| King George | Grade 5 | 8 |
| Lindale | Gr. 4, 4/5; K-1, 3, 6 | 18 |
| Palliser Heights | Gr. 6, 7, 7/8 | 16 |
| Prince Arthur | Gr. 4, 5, 7 | 5 |
| Rouleau | K-2 | 2 |
| Assiniboia Comp. | Grades 10, 11 & 12 | 4 |
| Central Collegiate | Grades 9, 10, 11 & 12 | 16 |
| Peacock Collegiate | Grades 9,10, 11, & 12 | 22 |
| Riverview Collegiate | Grade 10 & 12 | 2 |

| | |
|---|------------|
| Total Classes in PSSD with 28 or more students | 112 |
|---|------------|

| Detail School | Grades | How many? | # Students | Class Name |
|------------------------|---------------------------|------------------|------------|-----------------------------------|
| Central Butte | 11 & 12 | 3 Classes | 31 | Biology 20 |
| | | | 31 | Physics 20 |
| | | | 31 | PE 20/30 every other day all year |
| Coronach | Grade 7 & 8 | 6 Classes | 30 | PAA - 2 sections of 30 |
| | | | 30 | Arts Ed - 3 sections of 30 |
| | | | 30 | Phys Ed - 3 sections of 30 |
| | | | 30 | Health - 2 sections of 30 |
| | | | 30 | Career Ed - 1 section of 30 |
| | | | 30 | SS/ELA - 2 sections of 30 |
| Empire | Grade 6/7 | 4 Classes | 28 | ELA - 4 of 6 classes |
| | | | 28 | Math - 4 of 6 classes |
| | | | 28 | Social Studies - 4 of 6 classes |
| | | | 28 | Science - 4 of 6 classes |
| Gravelbourg Elementary | Gr. 6/7 English Strand | All (6 classes) | 30 | All classes (5 day cycle) |
| King George | Grade 5 | All (8 classes) | 29 | All classes (5 day cycle) |

| | | | | |
|------------------|---------------------|------------|----|-----------------------------------|
| Lindale | 4, 4/5; K-1; 3; 6 | 18 Classes | 46 | Phys. Ed 4 & 4/5 - EA provided |
| | | | 34 | Phys. Ed K-1; - EA provided |
| | | | 28 | Grade 3 (8 of 8 classes) |
| | | | 29 | Grade 6 (8 of 8 classes) |
| Palliser Heights | Gr 6, Gr 7, Gr. 7/8 | 16 Classes | 28 | Grade 6 (8 of 8 classes) |
| | | | 28 | Grade 7 classes (4 of 8 classes) |
| | | | 31 | Grade 7/8 (4 of 8 classes) |
| Prince Arthur | Gr 4, 5, 7 | 5 Classes | 30 | Grade 4 French |
| | | | 30 | Grade 4 Phys Ed. |
| | | | 31 | Grade 5 French |
| | | | 31 | Grade 5 Phys Ed. |
| | | | 28 | Grade 7 PAA |
| Rouleau | K-2 | 2 classes | 32 | Arts Ed K-2 |
| | | | 32 | Phys Ed K-2 |

PSSD Grade Configurations & Student Enrolment - September 2010

(2 grades together = 2 way split; 3 grades together = 3 -way split; 4 grades together = 4 way split)

Includes City Elementary Schools, and all Rural Schools except Assinbioia Comp.

| SCHOOL | Pre-K | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total # of Students | Over 28 per Class Configurations |
|------------------------|-------|----|----|----|----|----|----|----|----|----|----|----|----|----|---------------------|----------------------------------|
| Assinbioia 7 Avenue | 16 | 18 | 20 | 21 | 25 | 25 | | | | | | | | | | None |
| | | 19 | 19 | 21 | 16 | 8 | | | | | | | | | 208 | |
| | | | | | | | | | | | | | | | | None |
| Assinbioia Elementary | | | | | | | 26 | 22 | 20 | 19 | | | | | | None |
| | | | | | | | 12 | 8 | 21 | 20 | | | | | 148 | |
| | | | | | | | | | | | | | | | | |
| Avonlea | | 6 | 10 | 9 | 13 | 13 | 11 | 14 | 11 | 12 | 5 | 10 | 11 | 11 | 136 | None |
| Bengough | | 4 | 9 | 3 | 8 | 6 | 8 | 11 | 8 | 9 | 16 | 10 | 17 | 8 | 117 | None |
| Caronport Elementary | | 15 | 20 | 9 | 18 | 10 | 12 | | 20 | 21 | | | | | | None |
| | | | | | | | 6 | 20 | | | | | | | 151 | |
| | | | | | | | | | | | | | | | | |
| Central Butte | | 7 | 4 | 6 | 15 | 5 | 11 | 8 | 9 | 10 | 15 | 10 | 12 | 19 | 131 | Yes - see further info |
| Chaplin | | 5 | 6 | 3 | 0 | 3 | 4 | 3 | 0 | 1 | 7 | 7 | 4 | 5 | 48 | None |
| Coronach | | 17 | 10 | 13 | 13 | 6 | 6 | 5 | 18 | 12 | 22 | 22 | 23 | 24 | 191 | Yes - see further info |
| Craik | | 5 | 9 | 8 | 14 | 13 | 14 | 10 | 13 | 9 | 5 | 9 | 10 | 7 | 126 | None |
| Empire | 16 | 15 | 21 | 13 | 5 | 4 | 18 | 18 | 10 | | | | | | | yes - see further info |
| | | | | | | | | | | | | | | | 164 | |
| | | | | | | | | | | | | | | | | |
| Eyebrow | | 2 | 7 | 4 | 7 | 7 | 3 | 8 | 5 | 3 | 2 | 4 | 2 | 5 | 59 | None |
| Glentworth | | 5 | 3 | 13 | 2 | 6 | 8 | 10 | 8 | 9 | 7 | 10 | 9 | 9 | 99 | None |
| Gravelbourg Elementary | E | | 3 | | 10 | 9 | 8 | 12 | 18 | | | | | | 60 | Yes - see further info |
| | F | 26 | 15 | 11 | 4 | 2 | 8 | 9 | 10 | | | | | | 96 | None |
| | E | | | | | | | | | 9 | 18 | 20 | 12 | 15 | | None |
| Gravelbourg High | F | | | | | | | | | 10 | 4 | 4 | 4 | 9 | 105 | None |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| Kincaid | | 8 | 5 | 5 | 8 | 6 | 6 | 9 | 6 | 5 | 9 | 9 | 7 | 6 | 89 | None |
| King George | 15 | 18 | 14 | 9 | 24 | 24 | 29 | 27 | 22 | 23 | | | | | | Yes - see further info |
| | | 18 | 20 | 19 | 4 | | 12 | 15 | 23 | 23 | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | 363 | |
| Lafleche | | 9 | 6 | 7 | 6 | 2 | 4 | 8 | 5 | 5 | 6 | 5 | 4 | 8 | 75 | None |
| Lindale | | 15 | 19 | 20 | 28 | 23 | 27 | 29 | 24 | 23 | | | | | | Yes - see further info |
| | | 15 | 11 | 9 | | 11 | 9 | | 10 | 13 | | | | | 286 | |
| | | | | | | | | | | | | | | | | |
| Mankota | | 5 | 3 | 0 | 4 | 4 | 4 | 3 | 5 | 10 | 8 | 4 | 6 | 7 | 63 | None |

Mortlach
Mossbank
Palliser Heights

| | | | | | | | | | | | | | | | |
|------|----|-------|----|----|----|----|----|----|----|----|----|----|----|-----|------------------------|
| | | 6 | 7 | 4 | 6 | 5 | 8 | 3 | 9 | 6 | 8 | 2 | 5 | 77 | None |
| | | 9 | 10 | 2 | 11 | 2 | 12 | 3 | 5 | 9 | 11 | 11 | 9 | 105 | None |
| Eng | | 13 | 23 | 15 | 8 | 26 | 15 | 11 | 28 | 20 | | | | | Yes - see further info |
| | | | 9 | 12 | 23 | 9 | 16 | 28 | 7 | 24 | | | | 287 | |
| Fren | 18 | 19 | 21 | 15 | 8 | 7 | 12 | 4 | 16 | 20 | | | | | |
| | 18 | 20 | 9 | 13 | 15 | 7 | | | | | | | | 222 | |
| | 13 | 25 | 22 | 19 | 20 | 19 | 23 | 18 | 4 | 23 | | | | | Yes - see further info |
| | | | | | | 11 | 8 | | 18 | 5 | | | | 228 | |
| | | 5 | 9 | 6 | 5 | 5 | 10 | 9 | 14 | 9 | 15 | 8 | 13 | 18 | None |
| | | 7 | 13 | 12 | 8 | 14 | 9 | 6 | 10 | 11 | 5 | 10 | 6 | 1 | Yes - see further info |
| | | 18/18 | 24 | 19 | 22 | 23 | 24 | 24 | 23 | 20 | | | | | None |
| | | 17 | 24 | 18 | 14 | 9 | 13 | 11 | 11 | 11 | | | | 343 | |
| | 15 | 21 | 20 | 24 | 26 | 23 | 17 | 5 | 27 | 27 | | | | | None |
| | | | 8 | 14 | | 6 | 16 | 25 | 15 | 12 | | | | 301 | |
| | 16 | 12 | 17 | 13 | 7 | | 8 | 10 | 9 | 17 | | | | | None |
| | | | | | 10 | 13 | | | | | | | | 132 | |

Prince Arthur

Rockglen
Rouleau
Sunningdale

Westmount

William Grayson

Number of students/class:

28+ 20-27 15-19 <15

| | |
|-------------------------------|-----|
| Grade Configurations : | |
| 28 or above | 11 |
| 20-27 | 108 |
| 15-19 | 82 |
| 0-15 | 43 |
| Total Configurations Reported | 244 |

Classes with 28 or more Students - September 2010 (Semester 1)

| School | Grade | Individual Class/es | # of Students | Total |
|--|-------|---------------------|---------------|-------|
| Assiniboia Comp | 10 | English 10/11A | 28 | 4 |
| | 11 | Chemistry 20 | 29 | |
| | 11 | Biology 20 | 28 | |
| | 12 | Math C30 | 28 | |
| Central Collegiate | 9 | Wellness 10 | 28 | 16 |
| | 9 | Wellness 10 | 29 | |
| | 9 | Health 90 | 28 | |
| | 10 | English B10 | 29 | |
| | 10 | English B10 | 28 | |
| | 10 | Science 10 | 32 | |
| | 10 | Science 10 | 29 | |
| | 10 | Wellness 10 | 31 | |
| | 10 | History 10 | 28 | |
| | 11 | English 20 | 31 | |
| | 11 | Chemistry 20 | 30 | |
| | 11 | Geograghy 20 | 30 | |
| | 12 | English A30 | 29 | |
| | 12 | History 30 | 29 | |
| | 12 | Math A30 | 29 | |
| | 12 | Math A30 | 30 | |
| Peacock Collegiate | 9 | Art 90 | 28 | |
| | 9 | Art 90 | 29 | |
| | 9 | Career Ed | 28 | |
| | 9 | Health 90 | 28 | |
| | 9 | Health 90 | 29 | |
| | 9 | Health 90 | 31 | |
| | 9 | PED 90B | 30 | |
| | 9 | ThArt 90 | 28 | |
| | 10 | Biology 20 | 29 | |
| | 10 | Biology 20 | 31 | |
| | 10 | Drama 10 | 28 | |
| | 10 | Math 10 F | 28 | |
| | 10 | Math 10 F | 29 | |
| | 10 | Math 10 F | 29 | |
| | 10 | WLNS 10 | 30 | |
| | 10 | WLNS 10 | 28 | |
| | 11 | Psyc 20 | 29 | |
| | 12 | Biology 30 | 28 | |
| | 12 | Math C30 | 29 | |
| | 12 | Psyc 30 | 31 | |
| | 12 | Psyc 30 | 31 | |
| | 12 | SocSt 30 | 30 | 22 |
| Riverview Collegiate | 10 | Math 10 | 30 | 2 |
| | 10 | Wellness 10 | 31 | |
| Total Classes with 28 students or more | | | | 44 |

ADMINISTRATIVE POLICY No. 504

STAFF ALLOCATION

Prairie South School Division is committed to engaging the best quality employees available. It recognizes the need to provide competent teaching and non-teaching staff in sufficient numbers to meet the needs of students and its schools.

This recognition must be balanced annually with the resources available to the Board.

PROCEDURES

1. A staffing formula will be developed as part of the annual budget process.
2. The formula includes allocation considerations for teaching and non-teaching staff, as well as contractual obligations with various employee groups.
3. Any increase in staff numbers beyond those provided in the annual budget allocation are to be made in consultation with the designated superintendent and approved by the Director of Education.

Approved Sept. 1, 2006

ADMINISTRATIVE PROCEDURES No. 504.2

STAFFING GUIDELINES: Professional Staff 2010/2011

As outlined in Administrative Policy No. 504, a staffing formula will be used to ensure professional staff is assigned to schools in an equitable manner with the goal of optimal capacity for learning excellence for all students within the school division.

1. Purpose

- 1.1. The formula will provide a base for equitable staff allocation within the school division.
- 1.2. Overall staff numbers produced by the formula are used to prepare the annual budget.
- 1.3. The formula will respond to enrolment changes and allow other adjustments as needed.
- 1.4. Supports personnel planning needs for the system in a transparent manner.

2. Procedures and Timelines

- 2.1. Formula factors reviewed as needed
- 2.2. Enrolment projections done for the upcoming year. (January)
- 2.3. Projected enrolments used to generate staff allocations for upcoming year. (February)
- 2.4. Board approved staffing levels established. (March/April)
- 2.5. Staffing allocations shared with Principals. (April/May)
- 2.6. Enrolment staffing adjustments finalized. (May)
- 2.7. Staffing adjustments finalized in fall depending on increase or decrease. (Mid-September) + or – 10 students (September)

3. Staffing Factors

- 3.1. Base Staff
 - 20 to 1 for K-3
 - 24 to 1 for 4-12 Moose Jaw
 - 23 to 1 for 4-12 rural
- 3.2 Student Support Services Allocation (Special Needs Teachers)
 - 300 to 1

Prairie South School Division

15 Thatcher Drive East

Moose Jaw, SK S6J 1L8

Phone: 306.694.1200

ADMINISTRATIVE PROCEDURES No. 504.2

3.3. Small Schools Allocation

- Grade 1 to 3
 - If any one grade is less than 17 students = .15
 - If any two grades in the cluster total less than 35 students = .30
 - If any three grades in the cluster total less than 50 students = .45
- Grade 4 to 6
 - If any one grade is less than 17 students = .12
 - If any two grades in the cluster total less than 35 students = .25
 - If any three grades in the cluster total less than 50 students = .35
- Grade 7 to 9
 - If any one grade is less than 17 students = .12
 - If any two grades in the cluster total less than 35 students = .25
 - If any three grades in the cluster total less than 50 students = .35
- Grade 10 to 12
 - If any one grade is less than 17 students = .20
 - If any two grades in the cluster total less than 35 students = .40
 - If any three grades in the cluster total less than 50 students = .60
- Maximum of 1.75 teachers
- Cluster formula only takes into consideration the available grades at any school.
- Hutterite schools excluded
- The small school factor is applied to the French immersion and English tracks separately at Gravelbourg Elementary School and Gravelbourg High School.

3.4. Prep time

- Base staff allocation by school multiplied by .10

3.5. Admin time

- Colony schools .25 prep/admin
- Enrolment less than 50 are assigned .40
- Enrolments greater than 50 and less than 100 assigned .60
- Enrolments greater than 100 and less than 150 assigned .80
- Enrolments greater than 150 and less than 200 assigned 1.00
- Enrolments greater than 200 and less than 300 are assigned 1.50
- Enrolments greater than 300 and less than 400 are assigned 1.75
- Enrolments greater than 400 are assigned 2.0

One year enrolment drop below enrolment range, may still keep Vice Principal position. Empire granted second year due to South Hill Initiative. Special agreements in place for Admin Time at Riverview/John Chisholm and Gravelbourg Elementary/Gravelbourg High School.

3.6. Special Allocation

- .10 for each student on a designated program
- French immersion as needed
- Special program as needed, ESL and John Chisholm School Program.

Notes

- Full Time Equivalent students are used in determining enrolments.
- Opportunity to Learn Teachers, Braille Teacher, On-Line Teachers, Drug Counselors, Speech Pathologists, Educational Psychologists, Social Workers, Career Development Consultants, Athletic Commissioners, Extended Transitions Facilitator, Curriculum Consultants, Prekindergarten Teachers, Consultants and Coordinators are outside the formula.
- The staffing formula maintains an overall school division Pupil Teacher Ratio (PTR) of 13.74 to 1.
- September 7 enrolment (excluding associate schools and Prekindergarten)
5945 FTE students/432.62 (excludes Prekindergarten teachers)
= 13.74 PTR

Prairie South School Division

15 Thatcher Drive East

Moose Jaw, SK S6J 1L8

Phone: 306.694.1200

Administrative Policy No. 404

[Under Development]

CLASS SIZE

PROCEDURES

Learning Excellence

CLASS SIZE REDUCTION POLICIES AND INITIATIVES

There has been a great deal of interest in class size reduction as a policy strategy, across Canada, in the U.S., and elsewhere.

CANADIAN INTEREST IN CLASS SIZE REDUCTION

Primary class size reduction has been an active concern in most Canadian provinces and territories over the past decade, articulated by a number of different policy players, including ministries of education, premiers, legislators, provincial teachers' federations, and local school districts. The form and intensity of that concern has varied from province to province, ranging from conducting preliminary research to legislating class size maximums.

A number of provinces have consistently made comprehensive class size reduction a priority: Alberta, British Columbia, Newfoundland and Labrador, Ontario, Prince Edward Island, and Quebec. In many of these provinces, declining enrolment in some local jurisdictions has allowed provincial government dollars to stretch farther toward achieving the goal of primary class size reduction. Where local districts continue to maintain decision-making authority about resource allocation, class size reduction has been a focus in at least some districts. Actual class size targets vary by province, ranging from 17 in kindergarten in Alberta, to 20 in primary grades in Newfoundland, Ontario, and Prince Edward Island, and 30 in Grade 3 in New Brunswick. In all of these jurisdictions, acceptable class size limits are greater as the grade level rises, reflecting the belief that scarce resources should be concentrated at the primary years for optimal student learning.

Quebec introduced a class size reduction policy in 2000 in preschool and Primary Cycle 1 (Grades 1 and 2).. This policy was intended to provide teachers with greater flexibility for the early detection of students with learning disabilities and special needs. Close to 2,000 additional teachers have since been hired in support of this program, which is currently under evaluation.

There have been three Canadian studies on the implementation of primary class size reduction and its effects on teaching and learning. The earliest was a two-year experimental study conducted in metropolitan Toronto in the late 1970s. Researchers compared four class sizes (15, 23, 30 and 37) with respect to teacher expectations, student achievement, and student engagement. Researchers found that class size had no effect on teacher-student interactions and teaching methods, or on student satisfaction. They also found no differences in student achievement scores, except in the case of math concepts, where students in the smallest classes scored significantly higher than their peers in the two largest classes. However, teachers in the two smaller classes did report more individualized instruction, improved student behaviour, and a more manageable workload.

In 1999, Alberta Learning, Edmonton Public Schools, and the University of Alberta Faculty of Education formed a partnership to design and implement class size reduction in ten "high-needs" schools in Edmonton. The project's purpose was to examine the impact of small class size (15 or fewer) on student growth and achievement

in Grade 1. Teachers in the project were involved in two types of professional development: one focusing on balanced literacy and the other on sharing information about teaching strategies and examples of student work with University of Alberta faculty on a monthly basis. The academic progress of the students, using various standardized tests, showed substantial gains, even within a short time frame.

The data from the Alberta study suggest that teachers in the project were able to individualize their teaching; develop a productive learning environment; integrate reading, writing, and speaking; use hands-on activities; and support student personal skill development. Teachers reported minimal student classroom behaviour issues, including noise level, and a high level of student concentration on their work. In interviews, parents indicated that they were pleased that they could meet with teachers frequently and that their children could receive extra attention when they needed it. Teachers expressed satisfaction with their work and felt confident that they could identify and meet the learning needs of their students.

AGENDA ITEM

| | | | |
|----------------------|--|-----------------------|-----|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 5.2 |
| Topic: | Auditor's Report and Audited Financial Statements & Public Accounts | | |
| Intent: | <input checked="" type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Consent <input type="checkbox"/> Information | | |

Background: The financial statements and public accounts are to be submitted to the Ministry of Education by December 31, 2012. Therefore the financial statements, auditor's report and public accounts are submitted to the Board for approval.

Current Status: Attached are the Auditor's Report, Audited Financial Statements and Public Accounts. The SSWAG committee will be reviewing the statements on December 10 as part of their audit committee function. I will explain the statements in more detail at the meeting. Our auditor from Stark & Marsh and a representative from the Provincial Auditors office will be in attendance.

Pros and Cons:

Financial Implications:

Governance Implications: Required by Policy 701-3.

Legal Implications:

Communications:

| | | |
|---------------------|-------------------|--|
| Prepared By: | Date: | Attachments: |
| Bernie Girardin | November 27, 2012 | Public Accounts, Auditors Report & Audited Financial Statements. |

Recommendation:

That the Board approve the Auditor's Report and Audited Financial Statements for the 2011-12 fiscal year.

DRAFT

THE BOARD OF EDUCATION OF THE
PRAIRIE SOUTH SCHOOL DIVISION NO. 210
OF SASKATCHEWAN

DRAFT

2011/12 PUBLIC ACCOUNTS

Colleen Christopherson-Cote, Chairperson
Shawn Davidson, Vice-Chairperson
Darrell Crabbe
Ron Gleim
Jackie Jelinski
Al Kessler
Joan McMaster
Gordon Stewart
Brian Swanson
Lew Young

DRAFT

These public accounts, related to the September 1, 2011 to August 31, 2012 fiscal year, have been prepared in accordance with Section 283(1) of The Education Act, 1995 and the corresponding regulations.

The accounts are unaudited and are designed to complement the August 31, 2012 Auditor's Report and Financial Statements.

DRAFT

CONTENTS

| | |
|---|------------------|
| Revenue and Expenditures | <u>Page</u> 1 |
| Trustee Remuneration and Other Expenses | 2 |
| Employee Salaries | 3 |
| Employee Travel, Membership fees and Other Expenses | 4 - 6 |
| Goods and Services Expenditures | 7 - 12 |
| Auditor's Report and Financial Statements | 13 |

Prairie South School Division No. 210
Summary of Revenue and Expenditures

DRAFT

| | <u>Current Yr.</u> | <u>Current Yr. Budget</u> |
|--------------------------|----------------------|-------------------------------|
| REVENUE: | | |
| Property Taxation | \$ 29,791,364 | \$ 28,800,119 |
| Grants | \$ 49,221,565 | \$ 49,868,070 |
| Tuition and Related Fees | \$ 44,325 | \$ 46,700 |
| School Generated Funds | \$ 1,197,220 | \$ 1,500,000 |
| Complementary Services | \$ 826,977 | \$ 567,000 |
| External Services | \$ 3,802,200 | \$ 3,373,430 |
| Other | \$ 797,029 | \$ 534,937 |
| TOTAL | \$ 85,680,680 | \$ 84,690,256 |

EXPENDITURES:

| | | |
|--------------------------|----------------------|----------------------|
| Governance | \$ 517,585 | \$ 556,410 |
| Administration | \$ 1,797,894 | \$ 1,655,116 |
| Instruction | \$ 55,475,772 | \$ 56,720,743 |
| Plant | \$ 15,428,857 | \$ 13,614,815 |
| Transportation | \$ 6,851,881 | \$ 6,770,313 |
| Tuition and Related Fees | \$ 91,929 | \$ 75,000 |
| School Generated Funds | \$ 1,134,496 | \$ 1,500,000 |
| Complementary Services | \$ 2,215,351 | \$ 2,156,643 |
| External Services | \$ 3,860,665 | \$ 3,381,551 |
| Other Expenses | \$ 114,996 | \$ 127,428 |
| TOTAL | \$ 87,489,426 | \$ 86,558,019 |

| | | |
|-------------------------------|-----------------------|-----------------------|
| Surplus(Deficit) for the Year | <u>\$ (1,808,746)</u> | <u>\$ (1,867,763)</u> |
|-------------------------------|-----------------------|-----------------------|

DRAFT

DRAFT

PRAIRIE SOUTH SCHOOL DIVISION NO. 210

Trustee Remuneration and Other Expenses

| <u>Name</u> | <u>Remuneration</u> | <u>Travel & Other Expenses</u> | <u>Total</u> |
|-------------------------|---------------------|--|-------------------|
| Christopherson Cote, C. | 21,075 | 16,068.23 | \$ 37,143 |
| Crabbe, D. | 15,005 | 1,109.04 | \$ 16,114 |
| Davidson, S. | 17,700 | 9,484.63 | \$ 27,185 |
| Gleim, R. | 20,073 | 4,674.04 | \$ 24,747 |
| Jelinski, J. | 15,842 | 2,237.50 | \$ 18,079 |
| Kessler, A. | 18,296 | 8,457.02 | \$ 26,753 |
| McMaster, J | 17,973 | 3,781.48 | \$ 21,755 |
| Stewart, G. | 18,619 | 6,722.43 | \$ 25,341 |
| Swanson, B. | 14,879 | 2,059.40 | \$ 16,939 |
| Young, L. | 17,306 | 5,288.14 | \$ 22,594 |
| TOTALS | <u>\$ 176,767</u> | <u>\$ 59,882</u> | <u>\$ 236,649</u> |

DRAFT

DRAFT

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
Employee Salaries

The following schedule indicates the number of Board employees within each of the indicated salary ranges for 2011/12:

| <u>Number of Employees</u> | <u>Salary Range</u> |
|----------------------------|-----------------------|
| 508 | less than \$10,000 |
| 248 | \$10,000 - \$19,999 |
| 221 | \$20,000 - \$29,999 |
| 98 | \$30,000 - \$39,999 |
| 92 | \$40,000 - \$49,999 |
| 74 | \$50,000 - \$59,999 |
| 71 | \$60,000 - \$69,999 |
| 66 | \$70,000 - \$79,999 |
| 228 | \$80,000 - \$89,999 |
| 52 | \$90,000 - \$99,999 |
| 17 | \$100,000 - \$109,999 |
| 4 | \$110,000 - \$119,999 |
| 2 | \$120,000 - \$129,999 |
| 3 | \$130,000 - \$139,999 |
| 2 | \$140,000 - \$149,999 |
| 3 | \$150,000 - \$159,999 |
| 1 | \$170,000 - \$179,999 |
| 1,690 | |

DRAFT

DRAFT

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
Employee Travel, Membership fees and Other Expenses

Travel expenses, automobile allowance, membership fees and other expenses paid directly to an individual or on his/her behalf are listed below when the cumulative total exceeds \$2,000.00.

| | |
|---------------------|-----------|
| Aitken, E. | \$ 5,786 |
| Armstrong, J. | \$ 6,846 |
| Arnott, T. | \$ 6,607 |
| Baker, C. | \$ 9,010 |
| Bell, P. | \$ 5,821 |
| Bellows, K. | \$ 3,008 |
| Belsher, C. | \$ 2,802 |
| Berg, D. | \$ 11,506 |
| Boughen, R. | \$ 13,113 |
| Boulton, J. | \$ 2,528 |
| Brennan, V. | \$ 12,521 |
| Buettner, B. | \$ 6,143 |
| Bumphrey-Letnes, K. | \$ 16,826 |
| Burkholder, C. | \$ 9,162 |
| Carrick, S. | \$ 2,153 |
| Chadwick, B. | \$ 3,481 |
| Chell, J. | \$ 3,432 |
| Clegg, K. | \$ 3,400 |
| Compton, B. | \$ 18,189 |
| Cowan, C. | \$ 2,047 |
| Cowie, N. | \$ 3,210 |
| Craig, P. | \$ 2,726 |
| Deal, S. | \$ 2,030 |
| Delorme, M. | \$ 2,504 |
| Demyen, A. | \$ 2,154 |
| Eberl, R. | \$ 5,942 |
| Eirich, T. | \$ 11,905 |
| Fahl, E. | \$ 2,493 |
| Fedor Kapituik, K. | \$ 2,769 |
| Feeley, Jeff | \$ 11,286 |
| Felley, Joanne | \$ 4,684 |
| Ferguson, V. | \$ 9,317 |
| Finell, J. | \$ 23,102 |
| Forwood, K. | \$ 3,894 |
| Friesen, L. | \$ 3,390 |
| Froshaug, L. | \$ 4,453 |
| Gauvin, V. | \$ 5,418 |
| Gilliland, M. | \$ 27,775 |
| Girardin, B. | \$ 7,943 |
| Gobbett, H. | \$ 2,902 |
| Goby, J. | \$ 3,382 |
| Granger, P. | \$ 3,459 |
| Griffith, R. | \$ 6,698 |
| Hall, D. | \$ 6,355 |
| Hanwell, G. | \$ 6,319 |
| Hesjedal, A. | \$ 2,761 |

DRAFT

DRAFT

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
Employee Travel, Membership fees and Other Expenses

| | |
|----------------------|-----------|
| Hildebrandt, C. | \$ 13,029 |
| Hill, T. | \$ 4,660 |
| Hiltz, C. | \$ 2,856 |
| Hobbs, H. | \$ 2,902 |
| Holland, J. | \$ 2,005 |
| Huschi, D. | \$ 14,325 |
| Johnston, Rodney | \$ 2,075 |
| Johnston, Roxanne | \$ 9,668 |
| Jones-Sand, M. | \$ 2,321 |
| Jukes, M. | \$ 8,218 |
| Karpinski, D. | \$ 2,463 |
| Kemp, D. | \$ 7,331 |
| Kilgour, J. | \$ 12,621 |
| Kirk, A. | \$ 4,804 |
| Kitts, S. | \$ 9,282 |
| Kowalchuk, B. | \$ 3,155 |
| Krahn, Schulties, K. | \$ 6,659 |
| Kyle, G. | \$ 9,177 |
| Lawrence, D. | \$ 3,438 |
| Lemieux, Y. | \$ 6,170 |
| Lethbridge, L. | \$ 3,118 |
| Lewis, A. | \$ 3,496 |
| Lothian, J. | \$ 10,043 |
| Lothian, W. | \$ 2,512 |
| Marcenko, M. | \$ 2,321 |
| Marcotte, W. | \$ 4,280 |
| Meyer, L. | \$ 16,169 |
| Michalko, K. | \$ 6,693 |
| Michaluk, M. | \$ 8,398 |
| Mitchell, M. | \$ 4,573 |
| Morgan, R. | \$ 10,598 |
| Morhart, D. | \$ 6,153 |
| Moroz, L. | \$ 2,756 |
| Moulding, C. | \$ 3,510 |
| Mula, P. | \$ 2,027 |
| Munro, G. | \$ 9,069 |
| Okraincee, L. | \$ 7,850 |
| Onraet, S. | \$ 6,169 |
| Pavier, M. | \$ 2,793 |
| Petlak, C. | \$ 3,844 |
| Podgursky, J. | \$ 6,254 |
| Prokopetz, J. | \$ 4,120 |
| Purdy, R. | \$ 6,319 |
| Rawlyk, R. | \$ 4,147 |
| Ruthven, B. | \$ 4,878 |
| Ruthven, R. | \$ 15,955 |
| Saas, C. | \$ 4,458 |
| Sanden, P. | \$ 2,850 |
| Saylor, T. | \$ 2,085 |
| Schauenberg, T. | \$ 3,334 |

DRAFT

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
Employee Travel, Membership fees and Other Expenses

| | |
|-----------------|------------|
| Scidmore, L. | \$ 2,025 |
| Scott, B. | \$ 5,394 |
| Scott, M. | \$ 3,798 |
| Seip, K. | \$ 5,775 |
| Selensky, G. | \$ 2,297 |
| Shaw, L. | \$ 2,116 |
| Shepherd, J. | \$ 2,558 |
| Shymko, C. | \$ 2,107 |
| Silbernagel, K. | \$ 2,559 |
| Silversides, K. | \$ 4,363 |
| Simms, M. | \$ 16,642 |
| Skoropad, D. | \$ 6,099 |
| Sleightholm, C. | \$ 2,430 |
| Sorensen, J. | \$ 2,261 |
| Sovdi, F. | \$ 5,775 |
| Spagrud, B. | \$ 4,482 |
| Stewart, A. | \$ 5,078 |
| Stewart, B. | \$ 8,799 |
| Stewart, J. | \$ 6,028 |
| Strueby, M. | \$ 4,269 |
| Swanson, D. | \$ 4,497 |
| Taylor, G. | \$ 3,020 |
| Taylor, S. | \$ 3,409 |
| Tessier, C. | \$ 3,306 |
| Tetreau, J. | \$ 2,211 |
| Trenamen, T. | \$ 11,130 |
| Turner, T. | \$ 2,642 |
| Tysdal, B. | \$ 2,670 |
| Vanthuyne, N. | \$ 4,256 |
| Varjassy, C. | \$ 2,402 |
| Verge, R. | \$ 4,603 |
| Verhelst, F. | \$ 2,606 |
| Vermette, J. | \$ 4,627 |
| Wandler, A. | \$ 2,230 |
| Whitfield, S. | \$ 2,370 |
| Wiens, J. | \$ 3,222 |
| Wildfong, D. | \$ 2,773 |
| Wilson, S. | \$ 7,541 |
| Wist, T. | \$ 2,841 |
| Wright, S. | \$ 8,558 |
| Zinn, B. | \$ 8,026 |
| | \$ 794,984 |

Prairie South School Division No. 210
Goods and Services Expenditures - 2011/12
 (where vendor aggregate exceeds \$10,000)

| <u>Vendor</u> | <u>Purpose</u> | <u>Amount</u> |
|------------------------------------|--|---------------|
| 3P Learning Pty Ltd | Software licenses | \$ 31,536 |
| 4 Imprint | Promotional Materials | \$ 15,108 |
| Abco Elevator | Elevator Service | \$ 17,130 |
| Access 2000 | Elevator Service | \$ 69,057 |
| Acklands - Grainger Inc. | Bus parts & supplies, academic supplies | \$ 45,547 |
| Acrodex Inc. | Computer licensing and support | \$ 43,097 |
| ALFA Engineering Ltd. | Contracted engineering services | \$ 83,185 |
| All 'N All Construction | Contracted Maintenance Services | \$ 19,517 |
| Allied Lumberland Ltd. | Repair, maintenance and academic supplies | \$ 20,716 |
| Allwynn Steel Marketing Inc. | Academic supplies | \$ 18,490 |
| Apex Electric Ltd. | Electrical Services | \$ 10,585 |
| Apple Canada Inc. | Computer Equipment | \$ 176,557 |
| Arrow Electric Co. (1977) Ltd. | Contracted Maintenance Services | \$ 99,989 |
| Associated Asbestos | Contracted Maintenance Services | \$ 35,614 |
| AvePoint Canada Ltd | Computer Software | \$ 25,202 |
| | Fuel for buses, transportation & maintenance vehicles | \$ 24,901 |
| B & A Petroleum Ltd. | vehicles | \$ 24,901 |
| Baragar Enterprises Ltd. | Demographic software & support | \$ 27,615 |
| Bauck Construction | Contracted Maintenance Services | \$ 64,132 |
| Beaton, Mark | Contracted caretaking services | \$ 50,863 |
| Big Kahuna Sport Company | Physical Education Equipment | \$ 16,194 |
| Blue Imp - 1594891 Alberta LTD | Playground Equipment | \$ 38,717 |
| Boh's Cycle & Sporting Goods | Cycling Equipment & Repairs | \$ 25,893 |
| Bonnie's Cleaning Services | Contracted caretaking services | \$ 40,810 |
| Book & Brier Patch | Academic & resource centre supplies | \$ 46,884 |
| Boss Lubricants | Bus parts & supplies | \$ 39,628 |
| | Fuel for buses, transportation & maintenance vehicles, academic supplies | \$ 54,855 |
| Briercrest College and Seminary | vehicles, academic supplies | \$ 54,855 |
| BTS Group Inc. | Computer equipment | \$ 33,549 |
| Budget Car & Truck Rental | Transportation - sporting events | \$ 21,842 |
| Bus Sales of Saskatoon Ltd. | Bus purchase | \$ 505,070 |
| C & E Mechanical Inc | Contracted Maintenance Services | \$ 463,586 |
| C & S Builders Inc. | Contracted Maintenance Services | \$ 1,981,892 |
| Caliber Sports | Contracted Maintenance Services | \$ 179,743 |
| | CPP, EI, Income Tax deductions, Radio licenses | |
| Canada Revenue Agency | licenses | |
| Canadian Linen & Uniform | Shop Supplies | \$ 13,898 |
| Canadian Mental Health | Support Salary for Multicultural Coordinator | \$ 10,000 |
| Canadian Union of Public Employees | Union dues | \$ 203,988 |
| Capital Ford Lincoln | Bus parts & supplies | \$ 59,455 |
| Cardinal Construction | Contracted Maintenance Services | \$ 263,361 |
| Career Cruising | Career Counselling Software | \$ 12,747 |
| Caronport High School | Associate school payments | \$ 344,680 |
| Carpet One | Contracted Maintenance Services | \$ 17,387 |
| Carpet One Floor & Home | Contracted Maintenance Services | \$ 100,846 |

Prairie South School Division No. 210
Goods and Services Expenditures - 2011/12
 (where vendor aggregate exceeds \$10,000)

| Vendor | Purpose | Amount |
|-------------------------------------|---|---------------|
| CCR Construction | Contracted Maintenance Services | \$ 968,089 |
| CDW Canada Inc. | Computer Equipment | \$ 228,630 |
| Centaur Products Inc. | Equipment purchases | \$ 17,584 |
| Central Taxi Ltd | Student transportation | \$ 15,501 |
| Century Services Inc. | Appraisers | \$ 191,142 |
| Certified Spraybooths Inc. | Contracted Maintenance Services | \$ 49,193 |
| Charlotte's Catering | School events, professional development, staff meetings | \$ 12,750 |
| Cheneliere Education Inc. | Textbooks and academic supplies | \$ 22,316 |
| CIAQI - Canadian Indoor Air Quality | Contracted Maintenance Services | \$ 21,980 |
| Clark's Supply and Service Ltd | Building Supplies | \$ 17,493 |
| Compass Group | Food Services | \$ 13,011 |
| Cormode & Dickson Construction | Contracted Maintenance Services | \$ 149,052 |
| Cornerstone Christian School | Associate school payments | \$ 442,796 |
| Coronach Early Learning | Contracted early learning | \$ 91,183 |
| Cortech Quality Presentation | Laminating Supplies | \$ 16,675 |
| Crane Supply | Maintenance Supplies | \$ 14,456 |
| Croissant, Corrie | Contracted caretaking services | \$ 83,379 |
| Culligan | Water | \$ 14,385 |
| Cypress Paving (1976) Ltd | Contracted Maintenance Services | \$ 98,601 |
| Cypress Sales Partnership | Maintenance Repairs | \$ 26,828 |
| D. G. MacLachlan Limited | Maintenance materials | \$ 32,787 |
| Dell Canada Inc. | Computer equipment | \$ 67,491 |
| Discovery Education | Academic supplies | \$ 26,167 |
| Duncan Roofing Ltd. | Contracted Maintenance Services | \$ 314,132 |
| Dynamic Electrical Services | Contracted Maintenance Services | \$ 55,275 |
| E. Bourassa & Sons Ltd | Bus parts & supplies | \$ 58,225 |
| E B S C O Canada Ltd. | Resource centre supplies | \$ 10,599 |
| Eecol Electric (Sask) Ltd | Maintenance & academic supplies | \$ 39,457 |
| Emerald Glass & Gallery Ltd | Maintenance supplies, awards | \$ 30,466 |
| Energy Guard Water | Contracted Maintenance Services | \$ 28,363 |
| Envirotec Services | Contracted Maintenance Services | \$ 13,359 |
| Epic Information Solutions | Computer backup services | \$ 23,195 |
| ESTI Consulting Services | Computer Equipment | \$ 103,671 |
| FAME Facility Software | Facility software, site evaluation | \$ 34,980 |
| Federated Co-operatives Ltd | Fuel for buses, transportation & maintenance vehicles | \$ 1,198,216 |
| Field Plumbing & Heating | Contracted Maintenance Services | \$ 329,560 |
| Final Touch Flooring & Interiors | Facility upgrades | \$ 14,200 |
| Five Hills Health Region | Contracted counseling services, shared program funding | \$ 30,966 |
| Flynn Canada Ltd. | Contracted Maintenance Services | \$ 400,865 |
| Fountain Tire (Moose Jaw) Ltd. | Tires and Tire repairs | \$ 39,811 |
| Frontier Builders | Contracted Maintenance Services | \$ 365,599 |
| Frontline Technologies | Computer software | \$ 20,031 |
| Fuchs, Ron | Contracted caretaking services | \$ 42,267 |

Prairie South School Division No. 210
Goods and Services Expenditures - 2011/12
 (where vendor aggregate exceeds \$10,000)

| Vendor | Purpose | Amount |
|---------------------------------------|---|---------------|
| Gene Bauck Enterprises | Contracted Maintenance Services | \$ 52,080 |
| General Paint | Maintenance materials | \$ 15,711 |
| Good Spirit School Division | Online Course fees | \$ 17,634 |
| Grand & Toy | Academic & administrative supplies | \$ 62,878 |
| Grand Valley Press | Academic & administrative supplies | \$ 10,712 |
| Gravelbourg Home Building Centre | Maintenance & academic supplies | \$ 45,820 |
| Great Plains Mechanical Ltd. | Contracted Maintenance Services | \$ 15,120 |
| Great West Auto | Bus parts & supplies | \$ 15,227 |
| Great West Auto Electric | Bus parts & supplies | \$ 23,997 |
| Great Western Saw Ltd | Contracted Maintenance Services | \$ 12,810 |
| GV Audio Inc. | Computer Supplies | \$ 32,296 |
| Harvey's Home Centre | Contracted maintenance services & materials | \$ 112,410 |
| HBI/Brennan Office Plus | Academic & administrative supplies | \$ 32,878 |
| HDA Engineering Ltd. | Capital expenditures - school | \$ 65,459 |
| Heritage Inn | Conferences | \$ 11,717 |
| | Shared operating costs of Developmental Center; tuition for Vanier & St. Margaret | |
| Holy Trinity Catholic School Division | Schools, band clinic | \$ 314,468 |
| IBM Canada Ltd | Computer supplies | \$ 16,327 |
| ICD | Nutrition program | \$ 12,005 |
| Image Signs | Outdoor Signs for Schools | \$ 187,748 |
| Instructional Coaching Group | Professional Development | \$ 10,861 |
| J.J. Simpson Environmental | Asbestos removal | \$ 15,554 |
| Jeff Jackson Playground Pro | Playground Equipment | \$ 13,033 |
| Johnson Controls #C309 | Service contracts & repairs | \$ 91,065 |
| Jump.Ca The Store | Cell Phone | \$ 21,307 |
| Kal Tire | Bus parts & supplies | \$ 19,439 |
| Kap City Construction Ltd | Contracted Maintenance Services | \$ 79,111 |
| Karst Holdings Incorporated | Bus parts & supplies | \$ 59,045 |
| Kimball Electric Ltd | Contracted Maintenance Services | \$ 15,941 |
| KMS Tools & Equipment | Academic equipment & supplies | \$ 10,036 |
| Konica Minolta Business Solutions | Copier agreements | \$ 238,619 |
| KT Construction Services | Renovations | \$ 342,519 |
| Lancashire Distribution | Academic equipment & supplies | \$ 17,324 |
| Leader Post Ltd | Resource centre supplies, advertising | \$ 27,737 |
| | Membership dues, professional development, | |
| LEADS | group benefit premiums | \$ 32,600 |
| Lech Electric | Electrical Services | \$ 18,186 |
| Library World Inc. | Online licensing fees | \$ 15,800 |
| Loraas' Disposal Services Ltd | Contracted Maintenance Services | \$ 29,564 |
| Management Information Group | SIRS program, training | \$ 20,891 |
| Marlin Travel | Travel services | \$ 29,969 |
| Marsh Canada Limited | Insurance premiums | \$ 376,181 |
| Matrix Video Communications | Audiovisual Equipment Supplier | \$ 29,082 |

Prairie South School Division No. 210
Goods and Services Expenditures - 2011/12
 (where vendor aggregate exceeds \$10,000)

| Vendor | Purpose | Amount |
|-------------------------------------|--|---------------|
| Maxim International Trucks | Bus parts & supplies | \$ 44,547 |
| | Fuel for buses, transportation & maintenance | |
| Mazenc Fuels Ltd. | vehicles | \$ 19,401 |
| McGraw-Hill Ryerson Limited | Academic supplies | \$ 51,430 |
| Mid-Continent Research for | | |
| Educational Learning | Professional Development | \$ 21,600 |
| Mid West Combustion Ltd. | HVAC Contractor | \$ 21,155 |
| Mid West Efficiency Heating | | |
| Plumbing Cooling Ltd. | Contracted Maintenance Services | \$ 287,885 |
| | Correspondence course fees, self-assessed | |
| | PST on out of province purchases, community | |
| Minister of Finance | net services | \$ 43,183 |
| Moose Jaw Co-operative | Nutrition program, academic supplies | \$ 25,995 |
| Moose Jaw, City of | Utilities, swim programs, landfill fees | \$ 103,446 |
| Moose Jaw High School Athletic | | |
| Assoc. | Officiating - sports programs | \$ 23,201 |
| Moose Jaw Times Herald | Advertising and subscriptions | \$ 15,364 |
| Municipal Employees Pension Plan | Pension plan | \$ 2,297,977 |
| Mybudgetfile | Budget Planning license renewal | \$ 29,400 |
| Nelson Construction | Contracted Maintenance Services | \$ 12,600 |
| Nelson Education | Academic supplies | \$ 130,185 |
| Netlink Computer Inc. | Computer Supplies | \$ 35,285 |
| Nufloors | Contracted Maintenance Services | \$ 75,730 |
| Office Essentials | Academic & administrative supplies | \$ 39,476 |
| Olympian Sports Excellence | Academic/ Sports Wear | \$ 23,866 |
| Open Door Technology Inc. | Accounting software support fees, training | \$ 104,838 |
| Organization of Saskatchewan Arts | | |
| Council | Production for Students | \$ 10,731 |
| Over the Top Equine Center | Contracted educational programs | \$ 21,756 |
| Pacific Educational Press | Academic supplies | \$ 20,800 |
| Palliser Regional Library | Courier services | \$ 25,574 |
| Park Works Inc. | Playground Equipment | \$ 29,680 |
| Pattison MGM Architectural | Facility upgrades | \$ 786,780 |
| Pearson Canada Assessment Inc. | Administrative supplies | \$ 23,080 |
| Pearson Canada Inc. | Academic supplies | \$ 278,451 |
| Perma-Bound Canada | Textbooks | \$ 15,290 |
| Perry Driving School | Student driver training | \$ 42,726 |
| PitneyWorks | Postage | \$ 15,439 |
| Prairie Controls Ltd. | HVAC Contractor | \$ 78,753 |
| Prairie Janitorial Supply Inc. | Caretaking supplies | \$ 264,000 |
| Prairie Mechanical Services | Contracted Maintenance Services | \$ 50,208 |
| Prairie South Teachers' Association | Dues, annual grant | \$ 116,334 |
| Praxair Distribution | Academic supplies | \$ 21,491 |
| Precise Temp Refrigeration Ltd. | Contracted Maintenance Services | \$ 12,726 |
| Premier School Agendas Ltd | Academic & administrative supplies | \$ 27,607 |

Prairie South School Division No. 210
Goods and Services Expenditures - 2011/12
 (where vendor aggregate exceeds \$10,000)

| Vendor | Purpose | Amount |
|---------------------------------------|---|---------------|
| Premium Fire Protection Ltd | Contracted Maintenance Services | \$ 69,051 |
| Pro-AV | Technical aids for students | \$ 21,009 |
| Pro-Tec Electric | Contracted Maintenance Services | \$ 297,458 |
| Quality Classrooms Canada Inc. | Early Learning educational supplies | \$ 11,205 |
| R & R Flooring & Furniture | Contracted Maintenance Services | \$ 10,619 |
| Ramsden's Tree Service | Contracted Maintenance Services | \$ 11,550 |
| Redbird Communications | Computer Equipment | \$ 22,168 |
| Restorex Restoration | Disaster Recovery Contractor | \$ 20,284 |
| Riverside Electric Ltd. | Electrical Services | \$ 63,951 |
| Roof Management & Inspection | Contracted Maintenance Services | \$ 116,220 |
| Royal Stewart Ltd | Contracted maintenance services & renovations | \$ 63,898 |
| Ruggieri Lighting and Staging | Contracted Maintenance Services | \$ 99,682 |
| Sask Educational Leadership Unit | Professional Development | \$ 47,382 |
| Sask Energy | Energy costs | \$ 581,567 |
| Sask Power | Power costs | \$ 992,379 |
| Sask School Boards Association | Memberships, employee benefits, prof. development | \$ 1,151,187 |
| Sask Teachers' (Life) | Group life benefit plan paid by teachers | \$ 91,356 |
| Sask Teachers' (TSC) | Pension plan | \$ 239,310 |
| Sask Teachers Federation | Pension plan, STF fees, benefit plan | \$ 4,331,018 |
| Sask Wildlife Federation | National Archery in the Schools Program supplier | \$ 12,987 |
| Sask Workers Compensation | Workers' Compensation Premiums | \$ 196,160 |
| SaskTel | Communication costs | \$ 390,036 |
| SaskTel Mobility | Communication costs | \$ 95,022 |
| Scholastic Canada Ltd | Academic & resource centre supplies | \$ 34,512 |
| School Specialty Canada | Academic supplies | \$ 34,390 |
| Schultz Electric | Contracted maintenance services & renovations | \$ 66,085 |
| Sexauer Ltd. | Caretaking supplies | \$ 23,395 |
| SGL | Vehicle registrations, parts, claims | \$ 82,594 |
| Shanahan's Limited Partnership | Equipment purchases | \$ 68,294 |
| Sharp's Audio-Visual Ltd. | Equipment purchases | \$ 162,650 |
| Softchoice Corporation | Computer supplies, MS Licenses | \$ 162,533 |
| Solution Tree | Professional Development | \$ 17,106 |
| Source Office Furnishings & Furniture | Furniture | \$ 12,208 |
| South Central Officials | Officiating - sports programs | \$ 27,430 |
| South Country Equipment Ltd | Equipment, parts & supplies | \$ 19,354 |
| Southland Co-op Ltd | Nutrition program, academic supplies | \$ 12,495 |
| Spectrum Educational Supplies | Academic Supplies | \$ 11,569 |
| Sportfactor Inc. | Sports equipment, academic supplies | \$ 35,548 |
| St. John's Music | Academic supplies | \$ 56,794 |
| St. Paul's RCSSD #20 | Online course fees | \$ 10,500 |
| Staging Canadell Ltd. | Portable Stage Supplier | \$ 15,108 |

Prairie South School Division No. 210
Goods and Services Expenditures - 2011/12
 (where vendor aggregate exceeds \$10,000)

| Vendor | Purpose | Amount |
|--------------------------------|---|---------------|
| Staples Business Depot | Academic & administrative supplies | \$ 34,329 |
| Stark & Marsh, Chartered | | |
| Accountants | Appointed Auditors | \$ 29,498 |
| Strictly Fences Ltd. | Contracted Maintenance Services | \$ 41,057 |
| Stonhard & Fibergrate Division | Supplier and Installation of Flooring | \$ 11,252 |
| Suncorp Valuations Ltd | Facility evaluations | \$ 29,869 |
| Super Meats Catering | Caterer | \$ 10,839 |
| Supreme Basics | Academic & administrative supplies | \$ 149,390 |
| Sylvester, John | Contracted caretaking services | \$ 53,841 |
| | Computer telephone integration and | |
| Synre Voice Technologies | automated voice processing system | \$ 20,563 |
| Skyline Sports Ltd | Sports equipment, academic supplies | \$ 40,356 |
| Tetreault Driving School | Student driver training | \$ 25,107 |
| The Learning Bar | School surveys | \$ 20,447 |
| Thomas Driver Education | Student driver training | \$ 111,452 |
| Town of Assiniboia | Water & sewer costs | \$ 17,189 |
| Town of Gravelbourg | Water & sewer costs | \$ 13,626 |
| TRAC Records Inc. | Records Management Project | \$ 125,568 |
| Trade West Equipment Ltd | Furniture & equipment purchases | \$ 104,325 |
| Trane Saskatchewan | Maintenance materials | \$ 11,111 |
| Tuff Exteriors Inc. | Roofing Contractors | \$ 37,800 |
| Unisource Canada Inc. | Paper supplies | \$ 74,442 |
| US Bank | Prof. Development, travel exp's, supplies | \$ 840,180 |
| Village Lincoln Sales | Board operated vehicles, parts | \$ 66,023 |
| Wal-Mart (MJ) | Academic & administrative supplies | \$ 12,949 |
| Warner Bus Industries (Regina) | Buses, parts & supplies | \$ 175,871 |
| Western Electric Motor Service | Maintenance Supplies | \$ 23,278 |
| Westpoint Construction Inc. | Contracted Maintenance Services | \$ 63,956 |
| Westrum Lumber | Academic & maintenance supplies | \$ 43,026 |
| Wintergreen Learning Materials | Academic Supplies | \$ 18,806 |
| YMCA of Moose Jaw | Contracted Early Learning | \$ 86,472 |
| YMCA of Regina | Alternative Suspension Program | \$ 20,049 |
| Zep Sales & Service of Canada | Caretaking supplies | \$ 89,573 |
| | | \$ 31,138,055 |

DRAFT

AUDITOR'S REPORT
and
FINANCIAL STATEMENTS
of
Prairie South School Division No. 210 of Saskatchewan
for the
For the Year September 1, 2011 to August 31, 2012

DRAFT

Auditor: Stark & Marsh



Ministry of
Education

DRAFT

**Auditor's Report and
Financial Statement**

Of the Prairie South School Division No. 210
School Division No. 2100500

For the Period Ending: August 31, 2012

DRAFT

Bernie Girardin, MBA
Chief Financial Officer

Stark & Marsh, Chartered Accountants LLP
Auditor

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

DRAFT

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, 2012, and the statement of operations and accumulated surplus (deficit), statement of changes in net financial assets (net debt) 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, 2012, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Accountants, LLP

Swift Current, Saskatchewan
DRAFT - December 11, 2012

DRAFT

Prairie South School Division No. 210
Statement of Financial Position
as at August 31, 2012

... page 1

| | 2012 | 2011 |
|--|-------------------|-------------------|
| Financial Assets | | |
| Cash and Cash Equivalents | 23,435,232 | 24,146,102 |
| Short Term Investments (Note 4) | 29,632 | 1,558,637 |
| Accounts Receivable (Note 9) | 13,283,009 | 15,853,311 |
| Inventories for Sale | - | 2,366 |
| Long Term Investments (Note 5) | 255,758 | 255,313 |
| Total Financial Assets | 37,003,631 | 41,815,729 |
| Liabilities | | |
| Provincial Grant Overpayment | 1,747,384 | - |
| Accounts Payable and Accrued Liabilities (Note 10) | 6,871,788 | 9,086,575 |
| Long Term Debt (Note 11) | 2,166,579 | 2,470,695 |
| Liability for Employee Future Benefits (Note 7) | 1,979,000 | 1,823,900 |
| Deferred Revenue (Note 12) | 2,563,307 | 2,908,253 |
| Total Liabilities | 15,328,058 | 16,289,423 |
| Net Financial Assets (Net Debt) | 21,675,573 | 25,526,306 |
| Non-Financial Assets | | |
| Tangible Capital Assets (Schedule C) | 54,086,464 | 51,865,356 |
| Inventory of Supplies for Consumption | 314,051 | 389,071 |
| Prepaid Expenses | 449,317 | 553,418 |
| Total Non-Financial Assets | 54,849,832 | 52,807,845 |
| Accumulated Surplus (Deficit) (Note 15) | 76,525,405 | 78,334,151 |

DRAFT

Contingent Liabilities (Note 19)

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

Approved by the Board:

Chairperson

Chief Financial Officer

DRAFT

... page 2

Prairie South School Division No. 210
Statement of Operations and Accumulated Surplus (Deficit)
for the year ended August 31, 2012

| | 2012 Budget | 2012 Actual | 2011 Actual |
|---|------------------------|------------------------|------------------------|
| | (Note 16) | | |
| REVENUES | | | |
| Property Taxation | 28,800,119 | 29,791,364 | 30,901,626 |
| Grants | 49,868,070 | 49,221,565 | 49,370,472 |
| Tuition and Related Fees | 46,700 | 44,325 | 63,592 |
| School Generated Funds | 1,500,000 | 1,197,220 | 1,202,846 |
| Complementary Services (Note 13) | 567,000 | 826,977 | 708,135 |
| External Services (Note 14) | 3,373,430 | 3,802,200 | 3,540,382 |
| Other | 534,937 | 797,029 | 971,728 |
| Total Revenues (Schedule A) | 84,690,256 | 85,680,680 | 86,758,781 |
| EXPENSES | | | |
| Governance | 556,410 | 517,585 | 428,254 |
| Administration | 1,655,116 | 1,797,894 | 1,496,268 |
| Instruction | 53,982,105 | 55,475,772 | 52,557,104 |
| Plant | 16,353,453 | 15,428,857 | 13,516,069 |
| Transportation | 6,770,313 | 6,851,881 | 6,508,518 |
| Tuition and Related Fees | 75,000 | 91,929 | 109,125 |
| School Generated Funds | 1,500,000 | 1,134,496 | 1,195,440 |
| Complementary Services (Note 13) | 2,156,643 | 2,215,351 | 1,576,045 |
| External Services (Note 14) | 3,381,551 | 3,860,665 | 3,641,512 |
| Other Expenses | 127,428 | 114,996 | 130,224 |
| Total Expenses (Schedule B) | 86,558,019 | 87,489,426 | 81,158,559 |
| Surplus (Deficit) for the Year | (1,867,763) | (1,808,746) | 5,600,222 |
| Accumulated Surplus (Deficit), Beginning of Year | 78,334,151 | 78,334,151 | 72,733,929 |
| Accumulated Surplus (Deficit), End of Year | 76,466,388 | 76,525,405 | 78,334,151 |

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

DRAFT

... page 3

Prairie South School Division No. 210
Statement of Changes in Net Financial Assets (Net Debt)
for the year ended August 31, 2012

| | 2012 Budget (Note 16) | 2012 Actual | 2011 Actual |
|--|--------------------------------------|------------------------|------------------------|
| Net Financial Assets (Net Debt), Beginning of Year | 25,526,306 | 25,526,306 | 23,158,475 |
| Changes During the Year: | | | |
| Surplus (Deficit) for the Year | (1,867,763) | (1,808,746) | 5,600,222 |
| Acquisition of Tangible Capital Assets (Schedule C) | (6,434,788) | (6,722,461) | (7,447,698) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | | 7,526 | 667,801 |
| Net Loss (Gain) on Disposal of Capital Assets (Schedule C) | | (7,526) | (401,935) |
| Amortization of Tangible Capital Assets (Schedule C) | 5,261,861 | 4,501,353 | 4,069,550 |
| Net Acquisition of Inventory of Supplies | | 75,020 | 30,151 |
| Net Acquisition of Prepaid Expenses | | 104,101 | (150,260) |
| Change in Net Financial Assets / Net Debt | (3,040,690) | (3,850,733) | 2,367,831 |
| Net Financial Assets (Net Debt), End of Year | 22,485,616 | 21,675,573 | 25,526,306 |

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

DRAFT

DRAFT

Prairie South School Division No. 210
Statement of Cash Flows
for the year ended August 31, 2012

| | 2012 | 2011 |
|--|--------------------|--------------------|
| OPERATING ACTIVITIES | | |
| Surplus (Deficit) for the Year | (1,808,746) | 5,600,222 |
| Add (Deduct) Non-Cash Items Included in Surplus / Deficit (Schedule D) | 4,493,827 | 3,667,615 |
| Net Change in Non-Cash Operating Activities (Schedule E) | 2,094,540 | 4,663,294 |
| Cash Provided (Used) by Operating Activities | 4,779,621 | 13,931,131 |
| CAPITAL ACTIVITIES | | |
| Cash Used to Acquire Tangible Capital Assets (Schedule C) | (6,722,461) | (7,447,698) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | 7,526 | 667,801 |
| Cash Provided (Used) by Capital Activities | (6,714,935) | (6,779,897) |
| INVESTING ACTIVITIES | | |
| Cash Used to Acquire Investments | (6,827) | (6,859) |
| Proceeds on Disposal of Investments | 1,530,387 | 150 |
| Cash Provided (Used) by Investing Activities | 1,523,560 | (6,709) |
| FINANCING ACTIVITIES | | |
| Repayment of Long Term Debt | (304,116) | (289,834) |
| Cash Provided (Used) by Financing Activities | (304,116) | (289,834) |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (715,870) | 6,854,691 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 24,146,102 | 17,291,411 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 23,430,232 | 24,146,102 |
| REPRESENTED ON THE FINANCIAL STATEMENTS BY: | | |
| Cash and Cash Equivalents | 23,435,232 | 24,146,102 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 23,435,232 | 24,146,102 |

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

DRAFT

DRAFT

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2012

A-1

| | 2012 Budget | 2012 Actual | 2011 Actual |
|--|--------------------|--------------------|--------------------|
| Property Taxation Revenue | | | |
| Tax Levy Revenue: | | | |
| Property Tax Levy Revenue | 28,021,553 | 29,055,510 | 29,898,226 |
| Revenue from Supplemental Levies | 100,000 | 93,198 | 132,443 |
| Total Property Tax Revenue | 28,121,553 | 29,148,708 | 30,030,669 |
| Grants in Lieu of Taxes: | | | |
| Federal Government | 548,742 | 508,166 | 457,221 |
| Provincial Government | 321,893 | 227,841 | 353,720 |
| Railways | 434,335 | 473,461 | 430,850 |
| Other | 298,521 | 286,017 | 280,703 |
| Total Grants in Lieu of Taxes | 1,603,491 | 1,495,485 | 1,522,494 |
| Other Tax Revenues: | | | |
| House Trailer Fees | 96,431 | 100,278 | 96,937 |
| Total Other Tax Revenues | 96,431 | 100,278 | 96,937 |
| Additions to Levy: | | | |
| Penalties | 286,154 | 231,065 | 293,281 |
| Other | 2,628 | 294 | 15,029 |
| Total Additions to Levy | 288,782 | 231,359 | 308,310 |
| Deletions from Levy: | | | |
| Discounts | (1,001,066) | (879,733) | (917,295) |
| Cancellations | (241,018) | (182,125) | (23,296) |
| Other Deletions | (68,054) | (122,608) | (116,193) |
| Total Deletions from Levy | (1,310,138) | (1,184,466) | (1,056,784) |
| Total Property Taxation Revenue | 28,800,119 | 29,791,364 | 30,901,626 |
| Grants: | | | |
| Operating Grants | | | |
| Ministry of Education Grants: | | | |
| K-12 Operating Grant | 48,681,020 | 47,540,630 | 46,830,753 |
| Other Ministry Grants | 20,000 | 136,032 | 41,745 |
| Total Ministry Grants | 48,701,020 | 47,676,662 | 46,872,498 |
| Other Provincial Grants | 231,000 | 253,248 | 35,000 |
| Grants from Others | 30,000 | 46,536 | 4,448 |
| Total Operating Grants | 48,962,020 | 47,976,446 | 46,911,946 |
| Capital Grants | | | |
| Ministry of Education Capital Grants | 906,050 | 1,230,767 | 2,443,746 |
| Other Capital Grants | - | 14,352 | 14,780 |
| Total Capital Grants | 906,050 | 1,245,119 | 2,458,526 |
| Total Grants | 49,868,070 | 49,221,565 | 49,370,472 |

DRAFT

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2012

A-2

| | 2012 Budget | 2012 Actual | 2011 Actual |
|--|------------------|------------------|------------------|
| Tuition and Related Fees Revenue | | | |
| Operating Fees: | | | |
| Tuition Fees: | | | |
| School Boards | 36,000 | 24,930 | 53,059 |
| Federal Government and First Nations | 10,700 | 10,700 | 10,533 |
| Individuals and Other | - | 8,695 | - |
| Total Tuition Fees | 46,700 | 44,325 | 63,592 |
| Total Operating Tuition and Related Fees | 46,700 | 44,325 | 63,592 |
| Total Tuition and Related Fees Revenue | 46,700 | 44,325 | 63,592 |
| School Generated Funds Revenue | | | |
| Curricular Fees: | | | |
| Student Fees | 110,522 | 26,041 | 32,802 |
| Total Curricular Fees | 110,522 | 26,041 | 32,802 |
| Non-Curricular Fees: | | | |
| Commercial Sales - GST | 801,455 | 752,881 | 758,802 |
| Commercial Sales - Non-GST | 46,583 | 34,220 | 20,785 |
| Fundraising | 214,223 | 96,834 | 137,556 |
| Grants and Partnerships | 62,304 | 99,312 | 60,189 |
| Students Fees | 138,388 | 130,352 | 116,074 |
| Other | 126,525 | 57,580 | 76,638 |
| Total Non-Curricular Fees | 1,389,478 | 1,171,179 | 1,170,044 |
| Total School Generated Funds Revenue | 1,500,000 | 1,197,220 | 1,202,846 |
| Complementary Services | | | |
| Operating Grants: | | | |
| Ministry of Education Operating Grants: | | | |
| Ministry of Education-Foundation Operating Grant | 520,000 | 594,195 | 533,717 |
| Ministry of Education Grants-Other | - | - | 6,000 |
| Other Provincial Grants | 47,000 | - | - |
| Other Grants | - | 32,654 | 37,597 |
| Total Operating Grants | 567,000 | 626,849 | 577,314 |
| Capital Grants | | | |
| Ministry of Education Capital Grants | - | 197,550 | 84,000 |
| Total Capital Grants | - | 197,550 | 84,000 |
| Fees and Other Revenue | | | |
| Other Revenue | - | 2,578 | 46,821 |
| Total Fees and Other Revenue | - | 2,578 | 46,821 |
| Total Complementary Services Revenue | 567,000 | 826,977 | 708,135 |

DRAFT

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2012

A-3

| | 2012 Budget | 2012 Actual | 2011 Actual |
|--|-------------------|-------------------|-------------------|
| External Services | | | |
| Operating Grants: | | | |
| Ministry of Education Operating Grants: | | | |
| Ministry of Education-Foundation Operating Grant | 3,119,314 | 3,292,836 | 3,119,314 |
| Other Provincial Grants | 59,020 | 51,783 | 49,112 |
| Other Grants | - | - | 20,000 |
| Total Operating Grants | 3,178,334 | 3,344,619 | 3,188,426 |
| Fees and Other Revenue | | | |
| Tuition and Related Fees | - | 37,586 | 31,563 |
| Gain on Disposal of Capital Assets | - | - | 6,725 |
| Other Revenue | 195,096 | 419,995 | 313,668 |
| Total Fees and Other Revenue | 195,096 | 457,581 | 351,956 |
| Total External Services Revenue | 3,373,430 | 3,802,200 | 3,540,382 |
| Other Revenue | | | |
| Miscellaneous Revenue | 277,937 | 302,162 | 573,515 |
| Sales & Rentals | 32,000 | 71,329 | 62,074 |
| Investments | 225,000 | 416,012 | 334,929 |
| Gain on Disposal of Capital Assets | - | 7,526 | 1,210 |
| Total Other Revenue | 534,937 | 797,029 | 971,728 |
| TOTAL REVENUE FOR THE YEAR | 84,690,256 | 85,680,680 | 86,758,781 |

DRAFT
Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2012

B-1

| | 2012 Budget | 2012 Actual | 2011 Actual |
|---|-------------------|-------------------|-------------------|
| Governance Expense | | | |
| Board Members Expense | 214,525 | 205,078 | 186,404 |
| Conventions - Board Members | 62,100 | 68,892 | 46,356 |
| School Community Councils | 77,000 | 37,781 | 26,108 |
| Other Governance Expenses | 202,785 | 205,834 | 169,386 |
| Total Governance Expense | 556,410 | 517,585 | 428,254 |
| Administration Expense | | | |
| Salaries | 1,027,500 | 1,040,892 | 954,153 |
| Benefits | 191,978 | 167,583 | 154,968 |
| Supplies & Services | 226,204 | 400,539 | 190,802 |
| Non-Capital Furniture & Equipment | 1,350 | 538 | 7,148 |
| Building Operating Expenses | 97,500 | 90,848 | 102,260 |
| Communications | 41,645 | 37,437 | 34,610 |
| Travel | 6,625 | 6,278 | 6,515 |
| Professional Development | 22,200 | 23,989 | 17,781 |
| Amortization of Tangible Capital Assets | 40,114 | 29,790 | 28,031 |
| Total Administration Expense | 1,655,116 | 1,797,894 | 1,496,268 |
| Instruction Expense | | | |
| Instructional (Teacher & LEADS Contract) Salaries | 36,481,959 | 38,009,663 | 36,315,922 |
| Instructional (Teacher & LEADS Contract) Benefits | 2,084,003 | 2,217,195 | 2,139,279 |
| Program Support (Non-Teacher Contract) Salaries | 7,671,868 | 7,414,846 | 7,164,016 |
| Program Support (Non-Teacher Contract) Benefits | 1,636,284 | 1,677,865 | 1,497,991 |
| Instructional Aids | 1,656,154 | 1,743,645 | 1,637,511 |
| Supplies & Services | 1,138,201 | 1,005,540 | 996,643 |
| Non-Capital Furniture & Equipment | 314,680 | 297,245 | 228,140 |
| Communications | 297,723 | 299,206 | 270,555 |
| Travel | 310,914 | 290,324 | 260,568 |
| Professional Development | 685,453 | 677,762 | 650,042 |
| Student Related Expense | 552,184 | 581,080 | 475,368 |
| Amortization of Tangible Capital Assets | 1,152,682 | 1,261,401 | 921,069 |
| Total Instruction Expense | 53,982,105 | 55,475,772 | 52,557,104 |

DRAFT

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2012

| | 2012 Budget | 2012 Actual | 2011 Actual |
|--|-------------------|-------------------|-------------------|
| Plant Operation & Maintenance Expense | | | |
| Salaries | 3,239,945 | 3,194,574 | 3,144,112 |
| Benefits | 765,488 | 698,334 | 607,038 |
| Supplies & Services | 7,000 | 27,027 | 154,832 |
| Non-Capital Furniture & Equipment | 13,000 | 22,404 | 16,318 |
| Building Operating Expenses | 9,085,407 | 9,042,248 | 7,246,057 |
| Communications | 7,500 | 13,963 | 9,356 |
| Travel | 59,500 | 97,851 | 68,919 |
| Professional Development | 9,360 | 11,572 | 13,570 |
| Amortization of Tangible Capital Assets | 3,166,253 | 2,320,884 | 2,255,867 |
| Total Plant Operation & Maintenance Expense | 16,353,453 | 15,428,857 | 13,516,069 |
| Student Transportation Expense | | | |
| Salaries | 3,142,002 | 2,945,966 | 2,832,240 |
| Benefits | 607,640 | 717,821 | 673,422 |
| Supplies & Services | 1,125,600 | 1,230,770 | 1,133,377 |
| Non-Capital Furniture & Equipment | 365,400 | 492,742 | 455,813 |
| Building Operating Expenses | 59,400 | 61,233 | 67,174 |
| Communications | 20,000 | 19,134 | 21,448 |
| Travel | 8,000 | 2,002 | 3,676 |
| Professional Development | 6,630 | 18,348 | 2,502 |
| Contracted Transportation | 534,629 | 476,588 | 456,103 |
| Amortization of Tangible Capital Assets | 901,012 | 887,277 | 862,763 |
| Total Student Transportation Expense | 6,770,313 | 6,851,881 | 6,508,518 |
| Tuition and Related Fees Expense | | | |
| Tuition Fees | 75,000 | 91,929 | 109,125 |
| Total Tuition and Related Fees Expense | 75,000 | 91,929 | 109,125 |
| School Generated Funds Expense | | | |
| Supplies & Services | - | 10,044 | 44,374 |
| Cost of Sales | - | 612,326 | 610,169 |
| Special Programs | - | 219,255 | 197,118 |
| School Fund Expenses | 1,500,000 | 292,871 | 343,779 |
| Total School Generated Funds Expense | 1,500,000 | 1,134,496 | 1,195,440 |

DRAFT
Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2012

B-3

| | 2012 Budget | 2012 Actual | 2011 Actual |
|--|------------------|------------------|------------------|
| Complementary Services Expense | | | |
| Tuition Fees | 40,000 | - | - |
| Instructional (Teacher & LEADS Contract) Salaries & Benefits | 906,523 | 943,455 | 639,170 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 831,006 | 760,166 | 505,655 |
| Supplies & Services | 268,900 | 334,183 | 295,405 |
| Communications | 4,220 | 8,483 | 4,709 |
| Travel | 27,000 | 51,438 | 44,167 |
| Professional Development (Non-Salary Costs) | 4,914 | 32,062 | 7,345 |
| Student Related Expenses | 72,280 | 82,908 | 77,775 |
| Contracted Transportation & Allowances | - | 837 | - |
| Amortization of Tangible Capital Assets | 1,800 | 1,819 | 1,819 |
| Total Complementary Services Expense | 2,156,643 | 2,215,351 | 1,576,045 |
| External Service Expense | | | |
| Other Fees | 963,143 | 853,898 | 844,152 |
| Administration Salaries & Benefits | - | 37,619 | 51,061 |
| Instructional (Teacher & LEADS Contract) Salaries & Benefits | 2,250,487 | 2,702,263 | 2,506,173 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 115,491 | 137,683 | 130,150 |
| Transportation Salaries & Benefits | - | 24,904 | 20,131 |
| Supplies & Services | 3,810 | 5,977 | 6,314 |
| Non-Capital Furniture & Equipment | 500 | 11,786 | 10,245 |
| Building Operating Expenses | 15,500 | 2,800 | 7,050 |
| Communications | 2,150 | 1,112 | 1,762 |
| Travel | 17,810 | 2,703 | 4,528 |
| Professional Development (Non-Salary Costs) | 10,960 | 6,421 | 8,939 |
| Student Related Expenses | 1,700 | 73,318 | 51,007 |
| Amortization of Tangible Capital Assets | - | 181 | - |
| Total External Services Expense | 3,381,551 | 3,860,665 | 3,641,512 |

DRAFT

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2012

| | 2012 Budget | 2012 Actual | 2011 Actual |
|--|------------------------|------------------------|------------------------|
| Other Expense | | | |
| Interest and Bank Charges: | | | |
| Current Interest and Bank Charges | 15,000 | 2,569 | 3,514 |
| Interest on Other Capital Loans and Long Term Debt | | | |
| Other | 112,428 | 112,427 | 126,710 |
| Total Interest and Bank Charges | 127,428 | 114,996 | 130,224 |
| Total Other Expense | 127,428 | 114,996 | 130,224 |
| TOTAL EXPENSES FOR THE YEAR | 86,558,019 | 87,489,426 | 81,158,559 |

DRAFT

Prairie South School Division No. 210
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2012

DRAFT

| | Land | Land Improvements | Buildings | Buildings Short term | School Buses | Other Vehicles | Furniture and Equipment | Computer Hardware and Audio Equipment | Computer Software | Work-in-Progress | 2012 | 2011 |
|---|-----------|-------------------|------------|----------------------|--------------|----------------|-------------------------|---------------------------------------|-------------------|------------------|-------------|-------------|
| Tangible Capital Assets - at Cost: | | | | | | | | | | | | |
| Opening Balance as of September 1 | 1,718,010 | 363,311 | 90,016,686 | 2,617,084 | 11,732,079 | 636,413 | 3,540,410 | 3,695,189 | 43,095 | 686,981 | 115,049,258 | 108,684,577 |
| Additions/Purchases | | 22,401 | 870,488 | (1,874) | 640,277 | 89,484 | 902,737 | 1,291,758 | 63,370 | 2,843,820 | 6,722,461 | 7,447,688 |
| Disposals | | | | | (47,944) | (25,000) | (138,337) | | | | (211,281) | (1,083,017) |
| Write-Downs | | | | | | | | | | | | |
| Transfers to (from) | | | 686,981 | | | | | | | (686,981) | | |
| Closing Balance as of August 31 | 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 |

Tangible Capital Assets - Amortization:

| | | | | | | | | | | |
|-----------------------------------|---------|------------|------------|-----------|-----------|-----------|-----------|--------|------------|------------|
| Opening Balance as of September 1 | 188,941 | 52,221,565 | 1,493,313 | 6,480,309 | 551,316 | 978,082 | 1,267,826 | 2,550 | 63,183,902 | 59,931,503 |
| Amortization of the Period | 18,330 | 1,977,682 | 71,642 | 806,049 | 60,908 | 430,481 | 1,114,968 | 21,293 | 4,501,353 | 4,069,550 |
| Disposals | | | | (47,944) | (25,000) | (138,337) | | | (211,281) | (817,151) |
| Closing Balance as of August 31 | N/A | 207,271 | 54,199,247 | 1,564,955 | 7,238,414 | 587,224 | 2,382,794 | 23,843 | N/A | 63,183,902 |

Net Book Value:

| | | | | | | | | | | | | |
|-----------------------------------|-----------|---------|------------|-----------|-----------|---------|-----------|-----------|--------|-----------|------------|------------|
| Opening Balance as of September 1 | 1,718,010 | 174,370 | 37,795,121 | 1,123,771 | 5,251,770 | 85,097 | 2,562,328 | 2,427,363 | 40,545 | 686,981 | 51,865,356 | 48,753,074 |
| Closing Balance as of August 31 | 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 |
| Change in Net Book Value | - | 4,071 | (420,213) | (73,516) | (165,772) | 28,576 | 472,256 | 176,790 | 42,077 | 2,156,839 | 2,221,108 | 3,112,282 |

DRAFT

Disposals:

| | | | | | | | | | | | | |
|--|--|--|--|--|--------|--------|---------|--|--|--|---------|-----------|
| Historical Cost | | | | | 47,944 | 25,000 | 138,337 | | | | 211,281 | 1,083,017 |
| Accumulated Amortization | | | | | 47,944 | 25,000 | 138,337 | | | | 817,151 | 817,151 |
| Net Cost | | | | | | | | | | | | 265,866 |
| Price of Sale | | | | | 520 | 1,184 | 5,822 | | | | 7,526 | 667,801 |
| Gain/loss on Disposal | | | | | 520 | 1,184 | 5,822 | | | | 7,526 | 401,935 |
| Less: Ministry Portion - Deferred Revenue | | | | | | | | | | | | (354,599) |
| Less: School Division Portion - Deferred Revenue | | | | | | | | | | | | (39,400) |
| School Division Gain/loss on Disposal | | | | | | | | | | | | 7,936 |

Net Book Value (NBV) of Assets

| | | | | | | | | | | | | |
|------------------------------|--|--|--|--|-----------|--|--|--|--|--|-----------|-----------|
| Pledged as Security for Debt | | | | | 1,928,159 | | | | | | 1,928,159 | 2,203,608 |
|------------------------------|--|--|--|--|-----------|--|--|--|--|--|-----------|-----------|

DRAFT

Prairie South School Division No. 210
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2012

| | 2012 | 2011 |
|---|------------------|------------------|
| Non-Cash Items Included in Surplus / Deficit: | | |
| Amortization of Tangible Capital Assets (Schedule C) | 4,501,353 | 4,069,550 |
| Net (Gain) Loss on Disposal of Tangible Capital Assets | (7,526) | (401,935) |
| Total Non-Cash Items Included in Surplus / Deficit | 4,493,827 | 3,667,615 |

Prairie South School Division No. 210
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2012

| | 2012 | 2011 |
|---|------------------|------------------|
| Net Change in Non-Cash Operating Activities: | | |
| Decrease (Increase) in Accounts Receivable | 2,570,302 | 1,944,577 |
| Decrease (Increase) in Inventories for Sale | 2,366 | 87 |
| Increase (Decrease) in Provincial Grant Overpayment | 1,747,384 | - |
| Increase (Decrease) In Accounts Payable and Accrued Liabilities | (2,214,787) | 2,016,802 |
| Increase (Decrease) in Liability for Employee Future Benefits | 155,100 | 140,500 |
| Increase (Decrease) in Deferred Revenue | (344,946) | 681,437 |
| Decrease (Increase) in Inventory of Supplies for Consumption | 75,020 | 30,151 |
| Decrease (Increase) in Prepaid Expenses | 104,101 | (150,260) |
| Total Net Change in Non-Cash Operating Activities | 2,094,540 | 4,663,294 |

DRAFT

DRAFT

N-1

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2012**

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) Reporting Entity

DRAFT

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity. The school division reporting entity is comprised of all the organizations which are controlled by the school division and the school division's share of partnerships.

b) 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 consolidated financial statements as they are not controlled by the school division.

c) 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.

d) 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.

DRAFT

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

- The liability for employee future benefits of \$1,979,000 (2011 - \$1,823,900) because actual experience may differ significantly from actuarial estimations.
- Property taxation revenue of \$29,791,364 (2011 - \$30,901,626) because final tax assessments may differ from estimates.
- Uncollectible taxes of \$1,403,326 (2011 - \$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 changes in the amounts recognized or disclosed.

e) Financial Instruments

Financial instruments include cash, short-term investments, accounts receivable, long term investments, bank indebtedness, accounts payable and accrued liabilities, and long-term debt. Except as otherwise disclosed, the school division is not exposed to significant interest, currency or credit risk arising from these financial instruments that may affect the amount, timing and certainty of future cash flows. The school division is exposed to credit risk from the potential non-

payment of accounts receivable. However, the majority of the receivables are from local, provincial and federal governments, and therefore, the credit risk is minimal.

f) Financial Assets

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

Cash and Cash Equivalents consist of cash, 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.

Short-Term Investments consist of highly liquid securities made to obtain a return on a temporary basis with maturity terms between three months and one year. Short-term investments are recorded at the lower of cost or market.

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.

Inventories for Sale consist of clothing held by the school division which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

Long-Term Investments consist of term deposits and guaranteed investment certificates carried at amortized cost and unrealized equity in Saskatchewan co-operatives and credit unions. Bond premiums and

discounts are amortized to income over the period remaining from the acquisition date to the date of bond maturity. Where there has been a permanent impairment in value of a long-term investment, the investment is written down to reflect the loss in value.

g) Non-Financial Assets

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

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, 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:

DRAFT

| | |
|--|------------|
| 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 Heath District services which will provide economic benefits in one or more future periods.

h) Liabilities

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

Short Term Borrowings are comprised of bank indebtedness and short-term loans with initial maturities of one year or less and are incurred for the purpose of financing current expenses in accordance with the provisions of *The Education Act, 1995*.

Provincial Grant Overpayment represents grants advanced to the school division in excess of the determined entitlement and which are repayable to the provincial government.

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. A new valuation was completed at August 31, 2012 and the actuary extrapolates these valuations when a valuation is not 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.

i) 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.

j) Revenue Recognition

DRAFT

Revenues are recognized in the year they are earned 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 two major sources of revenues are provincial grants and property taxation.

i) Provincial grants:

Provincial grants are recognized in the financial statements in the period which the events giving rise to the grant occur provided the grant is authorized, eligibility criteria are met, and a reasonable estimate of the amount can be made. Grants that restrict how those resources are to be used are recognized as revenue in the fiscal year the related expenses are incurred or services are performed. Provincial operating grants are recognized on a 12

month basis, with 1/12th of the grant recognized as revenue each month.

Capital grants are recognized over the course of the construction project as the grant is earned and the amount is measurable. Restricted grants received, but not yet earned, are recorded as deferred revenue.

ii) **Property taxation:**

Property tax is levied and collected on a calendar year basis. Effective the 2009 calendar year, uniform education property tax mill rates are set by the Government of Saskatchewan. Prior to 2009, each school division set the education property tax mill rate for properties in its jurisdiction. 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.

3. SHORT TERM BORROWINGS

DRAFT

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 0.25% 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, 2012 was \$0.00 (August 31, 2011 - \$0.00).

4. SHORT-TERM INVESTMENTS

Short-term investments consist of term deposits and guaranteed investment certificates with maturities between three months and one year. Due to the short-term nature of the investments, market value approximates cost.

5. LONG-TERM INVESTMENTS

Long-Term Investments are comprised of the following:

| | Cost / Book Value | | Market Value | | Interest | Maturity |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|----------|-----------|
| | 2012 | 2011 | 2012 | 2011 | Rate | Date |
| Commercial Mortgage Backed Bond | \$ 199,986 | \$ 199,986 | \$ 206,724 | \$ 209,512 | 6.22% | 15-Nov-13 |
| Conexus Credit Union Term Deposit | 12,478 | 12,438 | 12,478 | 12,438 | 1.35% | 4-Jun-15 |
| CIBC Long Term GIC | 14,000 | 14,000 | 14,000 | 14,000 | 2.10% | 23-Aug-14 |
| Conexus Credit Union Term Deposit | 2,547 | | 2,547 | | 1.35% | 7-Feb-15 |
| Innovation Credit Union Term Deposit | 8,463 | 8,305 | 8,463 | 8,305 | 1.90% | 20-Apr-14 |
| Equity in co-operatives | 17,908 | 20,213 | 17,903 | 20,213 | | |
| Credit Union equity funds | 376 | 371 | 376 | 371 | | |
| Total Long Term Investments | \$ 255,758 | \$ 255,313 | \$ 262,491 | \$ 264,839 | | |

6. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

| Function | Salaries & Benefits | Goods & Services | Debt Service | Amortization of TCA | 2012 Budget | 2012 Actual | 2011 Actual |
|--------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|----------------------|---------------------|
| Governance | \$ 198,632 | \$ 318,953 | \$ - | \$ - | \$ 556,410 | \$ 517,585 | \$ 428,254 |
| Administration | \$ 1,208,474 | \$ 559,630 | \$ - | \$ 29,790 | \$ 1,655,116 | \$ 1,797,894 | \$ 1,496,268 |
| Instruction | \$49,319,571 | \$ 4,894,800 | \$ - | \$ 1,261,401 | \$56,720,743 | \$ 55,475,772 | \$52,557,104 |
| Plant | \$ 3,892,908 | \$ 9,215,065 | \$ - | \$ 2,320,884 | \$13,614,815 | \$ 15,428,857 | \$13,516,089 |
| Transportation | \$ 3,663,787 | \$ 2,300,817 | \$ - | \$ 887,277 | \$ 6,770,313 | \$ 6,851,881 | \$ 6,635,228 |
| Tuition and Related Fees | \$ - | \$ 91,929 | \$ - | \$ - | \$ 75,000 | \$ 91,929 | \$ 109,125 |
| School Generated Funds | \$ - | \$ 1,134,496 | \$ - | \$ - | \$ 1,500,000 | \$ 1,134,496 | \$ 1,195,440 |
| Complementary Services | \$ 1,703,623 | \$ 509,909 | \$ - | \$ 1,819 | \$ 2,156,643 | \$ 2,215,351 | \$ 1,576,045 |
| External Services | \$ 2,902,468 | \$ 958,016 | \$ - | \$ 181 | \$ 3,381,551 | \$ 3,860,665 | \$ 3,641,512 |
| Other | \$ - | \$ 2,569 | \$ 112,427 | \$ - | \$ 127,428 | \$ 114,996 | \$ 3,514 |
| TOTAL | \$62,889,463 | \$19,986,184 | \$ 112,427 | \$ 4,501,352 | \$86,558,019 | \$ 87,489,426 | \$81,158,559 |

7. EMPLOYEE FUTURE BENEFITS**DRAFT**

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:

| | 2012 | 2011 |
|---|-----------|------------|
| Actuarial valuation date | 31-Aug-12 | 31-Aug-11 |
| Long-term assumptions used: | | |
| Salary escalation rate (percentage) | 3.25% | 3.3 - 9.0% |
| Discount rate (percentage) | 2.70% | 3.40% |
| Inflation rate (percentage) | 2.25% | 2.50% |
| Expected average remaining service life (years) | 12 | 12 |

| Liability for Employee Future Benefits | 2012 | 2011 |
|---|--------------|--------------|
| Accrued Benefit Obligation - beginning of year | \$ 1,947,500 | \$ 1,808,100 |
| Current period benefit cost | 165,600 | 158,100 |
| Interest cost | 70,300 | 69,000 |
| Benefit payments | (92,300) | (97,300) |
| Actuarial gains / losses | (68,500) | 9,600 |
| Plan amendments | - | - |
| Accrued Benefit Obligation - end of year | 2,022,600 | 1,947,500 |
| Unamortized Net Actuarial Gains / Losses | (43,600) | (123,600) |
| Liability for Employee Future Benefits | \$ 1,979,000 | \$ 1,823,900 |
| | | |
| Employee Future Benefits Expense | 2012 | 2011 |
| Current period benefit cost | \$ 165,600 | \$ 158,100 |
| Amortization of net actuarial gain / loss | 11,500 | 10,700 |
| Plan amendments | - | - |
| Benefit cost | 177,100 | 168,800 |
| Interest cost on unfunded employee future benefits obligation | 70,300 | 69,000 |
| Total Employee Future Benefits Expense | \$ 247,400 | \$ 237,800 |

8. PENSION PLANS

Multi-Employer Defined Benefit Plans

DRAFT

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:

| | 2012 | | | 2011 |
|---|--------------|--------------|--------------|--------------|
| | STRP | STSP | TOTAL | TOTAL |
| Number of active School Division members | 666 | 69 | 735 | 693 |
| Member contribution rate (percentage of salary) | 7.8 - 10% | 6.05 - 7.85% | 6.05 - 10% | 6.05 - 9% |
| Member contributions for the year | \$ 3,295,887 | \$ 239,310 | \$ 3,535,197 | \$ 2,850,336 |

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:

| | 2012 | 2011 |
|--|--------------|------------------|
| Number of active School Division members | 666 | 602 |
| Member contribution rate (percentage of salary) | 7.40% | 6.4 - 7.4% |
| School Division contribution rate (percentage of salary) | 7.40% | 6.4 - 7.4% |
| Member contributions for the year | \$ 1,154,324 | \$ 958,771 |
| School Division contributions for the year | \$ 1,154,324 | \$ 958,771 |
| Actuarial valuation date | 31-Dec-10 | 31-Dec-10 |
| Plan Assets | \$ 1,395,109 | \$ 1,399,241,000 |
| Plan Liabilities | \$ 1,599,687 | \$ 1,381,094,000 |
| Plan Surplus (Deficit) | \$ (232,756) | \$ 18,147,000 |

9. 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:

| | 2012 | | | 2011 | | |
|----------------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|
| | Total Receivable | Valuation Allowance | Net of Allowance | Total Receivable | Valuation Allowance | Net of Allowance |
| Taxes Receivable | \$ 13,716,962 | \$ 1,403,326 | \$ 12,313,636 | \$ 14,518,237 | \$ 1,403,326 | \$ 13,114,911 |
| Provincial Grants Receivable | 338,095 | - | 338,095 | 2,038,257 | - | 2,038,257 |
| Other Receivables | 631,278 | - | 631,278 | 700,143 | - | 700,143 |
| Total Accounts Receivable | \$ 14,686,335 | \$ 1,403,326 | \$ 13,283,009 | \$ 17,256,637 | \$ 1,403,326 | \$ 15,853,311 |

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

| | 2012 | 2011 |
|---|---------------------|---------------------|
| Accrued Salaries and Benefits | \$ 953,770 | \$ 3,243,824 |
| Supplier Payments | 5,364,304 | 5,595,438 |
| Staff funds | 1,404 | 2,151 |
| Construction contract holdbacks & other contractual liabilities | 552,310 | 245,162 |
| Total Accounts Payable and Accrued Liabilities | \$ 6,871,788 | \$ 9,086,575 |

11. LONG-TERM DEBT

Details of long-term debt are as follows:

| | | 2012 | 2011 |
|-----------------------------|------------------|---------------------|---------------------|
| Capital Loans:: | CIBC | 2,470,695 | 2,760,529 |
| | Principal Repaid | (304,116) | (289,834) |
| | | 2,166,579 | 2,470,695 |
| Total Long Term Debt | | \$ 2,166,579 | \$ 2,470,695 |

Principal repayments over the next 5 years are estimated as follows:

| | Capital Loans | Total |
|--------------|---------------------|---------------------|
| 2013 | 319,103 | 319,103 |
| 2014 | 334,828 | 334,828 |
| 2015 | 351,328 | 351,328 |
| 2016 | 368,642 | 368,642 |
| 2017 | 386,808 | 386,808 |
| Thereafter | 405,870 | 405,870 |
| Total | \$ 2,166,579 | \$ 2,166,579 |

| Principal and interest payments on the long-term debt are as follows | | | |
|--|-------------------|-------------------|-------------------|
| | Capital Loans | 2012 | 2011 |
| Principal | \$ 304,116 | \$ 304,116 | \$ 289,834 |
| Interest | 112,427 | 112,427 | 126,710 |
| Total | \$ 416,543 | \$ 416,543 | \$ 416,544 |

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.

12. DEFERRED REVENUE

Details of deferred revenues are as follows:

| | Balance as at Aug. 31, 2011 | Additions during the Year | Revenue recognized in the Year | Balance as at Aug. 31, 2012 |
|---|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|
| Capital projects: | | | | |
| Federal capital tuition | 2,670 | 366 | - | 3,036 |
| Proceeds from sale of buildings | 640,156 | - | - | 640,156 |
| Peacock gym floor | 7,920 | 6,100 | - | 14,020 |
| Legacy division capital project | 2,528 | - | - | 2,528 |
| One time Pre-K capital funding | 52,319 | - | - | 52,319 |
| Playground donations | 15,428 | 17,500 | 11,821 | 21,107 |
| Peacock auditorium improvement fee | - | 10,688 | - | 10,688 |
| Coronach School Treadmill | - | 130 | - | 130 |
| Lafleche School Tarmac | - | 6,634 | - | 6,634 |
| Mortlach Score Clock | - | 1,000 | - | 1,000 |
| Peacock Donations to School Governance Association Room | - | 2,000 | - | 2,000 |
| Total capital projects deferred revenue | 721,021 | 44,418 | 11,821 | 753,618 |
| Other deferred revenue: | | | | |
| Property tax | 2,050,468 | 1,710,086 | 2,051,228 | 1,709,326 |
| Rentals, tuition & donations | 31,840 | 8,984 | 31,223 | 9,601 |
| Technology grant | 42,191 | - | - | 42,191 |
| Cognitive disabilities consultant funding | 21,553 | 25,081 | 21,553 | 25,081 |
| Community education program | 4,055 | - | 4,055 | - |
| Family support worker funding | 1,010 | - | 1,010 | - |
| Community Initiative Fund Grant | - | 3,200 | - | 3,200 |
| Nutrition program | 36,115 | 20,290 | 36,115 | 20,290 |
| Total other deferred revenue | 2,187,232 | 1,767,641 | 2,145,184 | 1,809,689 |
| Total Deferred Revenue | \$ 2,908,253 | \$ 1,812,059 | \$ 2,157,005 | \$ 2,563,307 |

13. 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 2012:

| Summary of Complementary Services Revenues and Expenses, by Program | Pre-K Programs | Community and Inter-Agency Liaison | Nutrition | Other Programs | 2012 | 2011 |
|---|---------------------|------------------------------------|---------------------|--------------------|----------------------|---------------------|
| Revenue: | | | | | | |
| Operating Grants | \$ 520,008 | \$ 12,399 | \$ 20,255 | \$ 74,187 | 626,849 | \$ 577,314 |
| Capital Grants | 197,550 | - | - | - | 197,550 | 84,000 |
| Fees and Other Revenue | 34 | 2,394 | - | 150 | 2,578 | 46,821 |
| Total Revenue | 717,582 | 14,793 | 20,255 | 74,337 | 826,977 | \$ 708,135 |
| Expenses: | | | | | | |
| Salaries & Benefits | 928,856 | 369,780 | 180,570 | 224,415 | 1,703,621 | 1,144,825 |
| Supplies and Services | 3,494 | 330,689 | - | - | 334,183 | 295,404 |
| Communications | 2,320 | 6,163 | - | - | 8,483 | 4,708 |
| Travel | - | 48,406 | 3,032 | - | 51,438 | 44,167 |
| Professional Development | - | 29,053 | 2,624 | 385 | 32,062 | 7,346 |
| Student Related Expenses | 5,610 | 14,796 | 46,792 | 15,710 | 82,908 | 77,776 |
| Student Transportation | 837 | - | - | - | 837 | - |
| Amortization of Tangible Capital Assets | 910 | 909 | - | - | 1,819 | 1,819 |
| Total Expenses | 942,027 | 799,796 | 233,018 | 240,510 | 2,215,351 | \$1,576,045 |
| Excess (Deficiency) of Revenue over Expenses | \$ (224,435) | \$ (785,003) | \$ (212,763) | \$(186,173) | \$(1,388,374) | \$ (867,910) |

Pre-K programs

Prekindergarten programs provide in-school programs for children of preschool age. The School Division operated nine prekindergarten programs in the 2011/12 (eight in 2010/11) school year: Assiniboia Seventh Avenue School, Empire School, Prince Arthur Community School, King George 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. The School Division operated two community school programs in the 2011/12 school year: Empire School/Riverview School and Prince Arthur Community School.

14. 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 2012:

| Summary of External Services Revenues and Expenses, by Program | Associate Schools | Bus Services | Food Services | Cognitive Disabilities Strategies | Other Programs | 2012 | 2011 |
|---|----------------------|-----------------|-------------------|---|-------------------|--------------------|---------------------|
| Revenue: | | | | | | | |
| Operating Grants | \$3,292,836 | \$ - | \$ - | \$ 51,783 | \$ - | \$3,344,619 | \$3,188,426 |
| Fees and Other Revenue | 10,492 | 37,586 | 111,831 | - | 297,672 | 457,581 | 351,956 |
| Total Revenue | 3,303,328 | 37,586 | 111,831 | 51,783 | 297,672 | 3,802,200 | \$3,540,382 |
| Expenses: | | | | | | | |
| Other Related Fees | 853,898 | - | - | - | - | 853,898 | 844,152 |
| Salaries & Benefits | 2,444,652 | 24,904 | 93,621 | 42,331 | 296,961 | 2,902,469 | 2,707,515 |
| Supplies and Services | - | 896 | - | 5,083 | (2) | 5,977 | 6,314 |
| Non-Capital Equipment | - | 11,786 | - | - | - | 11,786 | 10,245 |
| Building Operating Expenses | - | - | - | - | 2,800 | 2,800 | 7,050 |
| Communications | - | - | - | 1,017 | 95 | 1,112 | 1,762 |
| Travel | - | - | 1,495 | 1,208 | - | 2,703 | 4,528 |
| Professional Development | 4,778 | - | 40 | 1,603 | - | 6,421 | 8,939 |
| Student Related Expenses | - | - | 71,032 | 541 | 1,745 | 73,318 | 51,007 |
| Amortization of Tangible Capital Assets | - | - | - | - | 181 | 181 | - |
| Total Expenses | 3,303,328 | 37,586 | 166,188 | 51,783 | 301,780 | 3,860,665 | \$3,641,512 |
| Excess (Deficiency) of Revenue over Expenses | \$ - | \$ - | \$(54,357) | \$ - | \$ (4,108) | \$ (58,465) | \$ (101,130) |

Associate Schools

DRAFT

Pursuant to agreements, the school division provides professional teaching staff and related services to two independent schools operating within the school division: Caronport High School and Cornerstone Christian School.

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 Cornerstone Christian School.

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 and external parties. The school division has employees that are seconded to other organizations such as Canadian Union of Public Employees (CUPE), Saskatchewan High School Athletics Association (SHSAA), Prairie South Teachers' Association and the Saskatchewan Ministry of Education.

15. 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.

Certain amounts of the Accumulated Surplus, as approved by the board of education, have been designated for specific future purposes, such as school generated funds, school budget and school community council budget carry forwards and capital reserves. 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.

Details of accumulated surplus are as follows:

| | 2012 | 2011 |
|---|----------------------|----------------------|
| Invested in Tangible Capital Assets: | | |
| Net Book Value of Tangible Capital Assets | \$ 54,086,464 | \$ 51,865,356 |
| Less: Debt owing on Tangible Capital Assets | 2,166,579 | 2,470,695 |
| | 51,919,885 | 49,394,661 |
| Internally Restricted Surplus: | | |
| Incomplete Board approved tangible capital asset projects | 1,744,805 | 1,824,603 |
| Incomplete Board approved practical applied arts program | 3,000,000 | - |
| School Community Council carry forwards | 63,150 | 25,241 |
| School generated funds | 901,196 | 838,472 |
| School budget carry forwards | 402,408 | 528,383 |
| | 6,111,559 | 3,216,699 |
| Unrestricted Surplus | 18,493,961 | 25,722,791 |
| Total Accumulated Surplus | \$ 76,525,405 | \$ 78,334,151 |

16. BUDGET FIGURES

Budget figures included in the financial statements have been derived from the budget approved by the board of education on June 7, 2011 and the Minister of Education on August 31, 2011.

17. 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.

(a) Related Party Transactions:

DRAFT

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.

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.

| | 2012 | 2011 |
|---|----------------------|----------------------|
| Revenues: | | |
| Ministry of Education | \$ 55,003,195 | \$ 51,542,588 |
| SGI | 219,248 | - |
| Sask Workers' Compensation Board | 53,809 | 27,456 |
| Ministry of Social Services | 63,982 | 61,127 |
| Holy Trinity Roman Catholic School Division | 45,721 | 67,311 |
| Great Plains Regional College | 10,440 | - |
| Community Initiatives Fund | 11,548 | - |
| Prairie Valley School Division | 6,605 | - |
| Other | 43,513 | 12,762 |
| | \$ 55,458,061 | \$ 51,711,244 |

| | | |
|---------------------------------------|---------------------|---------------------|
| Expenses: | | |
| Briercrest College and Seminary | \$ 54,945 | \$ 39,992 |
| Caronport High School | 344,680 | 461,128 |
| Cornerstone Christian School | 445,759 | 418,463 |
| Five Hills Health Region | 31,056 | 274,397 |
| Holy Trinity Catholic School Division | 109,696 | 299,393 |
| Minister of Finance | 45,043 | 38,289 |
| Sask Educational Leadership Unit | 47,382 | 19,750 |
| Sask Energy | 582,569 | 761,096 |
| Sask Power | 1,059,874 | 1,028,225 |
| Sask Workers' Compensation Board | 297,731 | 200,159 |
| Saskatoon Public School Division | 5,900 | 8,994 |
| SaskTel | 596,795 | 1,355,420 |
| SGI | 82,619 | 77,302 |
| St. Paul's R.C.S.S.D. No. 20 | 10,500 | 7,500 |
| Other | - | 22,223 |
| | \$ 3,714,549 | \$ 5,012,332 |

| | | |
|--------------------------------|-------------------|---------------------|
| Accounts Receivable: | | |
| Ministry of Education | \$ 338,095 | \$ 2,038,257 |
| Holy Trinity Roman Catholic SD | 20,797 | 38,031 |
| Caronport High School | 14,227 | 22,618 |
| Cornerstone Christian School | 27,532 | 31,696 |
| SaskTel | - | 27,566 |
| Other | 3,705 | 4,158 |
| | \$ 404,356 | \$ 2,162,327 |

| | | |
|----------------------------------|-------------------|-------------------|
| Prepaid Expenses: | | |
| Five Hills Health Region | \$ 10,259 | \$ 151,569 |
| Sask Workers' Compensation Board | 57,105 | 74,873 |
| SGI | 72,400 | 67,018 |
| | \$ 139,764 | \$ 293,460 |

| | | |
|--------------------------------------|---------------------|-------------|
| Provincial Grant Overpayment: | | |
| Ministry of Education | \$ 1,747,384 | \$ - |
| | \$ 1,747,384 | \$ - |

| | | |
|--|-------------------|-------------------|
| Accounts Payable and Accrued Liabilities: | | |
| Ministry of Finance | \$ 6,300 | \$ 4,441 |
| SaskEnergy | 12,205 | 2,393 |
| SaskPower | 117,307 | 117,260 |
| SaskTel | - | 488,868 |
| Holy Trinity RCSD | - | 204,772 |
| | \$ 135,812 | \$ 817,734 |

| | | |
|-----------------------------|-------------------|-------------------|
| Deferred Revenue: | | |
| Community Initiatives Fund | \$ 3,200 | \$ - |
| Ministry of Social Services | 25,081 | 22,563 |
| Ministry of Education | 72,609 | 95,017 |
| | \$ 100,890 | \$ 117,580 |

(b) Ministry of Education Capital Transfers:

The Ministry of Education has approved \$1,142,430 in capital transfers to the school division for projects in which construction has not yet started and/or completed. Approved capital transfers that have not yet been reflected in the financial statements of the school division are as follows:

| | |
|--|--------------|
| Total Ministry Obligation at August 31, 2012 | \$ 1,142,430 |
| Less: Amounts reported in financial statements | \$ 338,095 |
| Equal: Unrecorded balance | \$ 804,335 |

In March 2011, PSAB issued revised section PS 3410 Government Transfers. Revised PS 3410 provides revised guidance for the recognition of government transfers and is effective for fiscal years beginning on or after April 1, 2012 (earlier adoption is encouraged), and may affect the future accounting treatment for these capital transfers to school divisions.

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

18. TRUSTS**DRAFT**

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.

Subsequent to the year ended August 31, 2011, it was determined the Moose Jaw School District No. 1 Bursary Fund Inc. should be included as funds held in trust by the School Division. Due to this change, the Trust Note 18 has been restated to include the amount held by the Moose Jaw School District No. 1 Bursary Fund Inc. in the prior period.

Information about these trusts is as follows:

| | Scholarships | | Deferred Salaries | | Moose Jaw School District No. 1 Bursary Fund Inc. | | Total | Restated |
|--|-------------------|-------------------|-------------------|------------------|--|-------------------|---------------------|---------------------|
| | 2012 | 2011 | 2012 | 2011 | As at Dec. | As at Dec. | | |
| | | | | | 31, 2011 | 31, 2010 | | |
| Cash and short term investments | \$ 177,841 | \$ 66,070 | \$ 132,104 | \$ 86,125 | \$ 19,920 | \$ 21,888 | \$ 329,865 | \$ 174,083 |
| Portfolio Investments | 102,398 | 209,990 | - | - | 1,060,037 | 879,269 | 1,162,435 | 1,089,259 |
| Total Assets | \$ 280,239 | \$ 276,060 | \$ 132,104 | \$ 86,125 | \$ 1,079,957 | \$ 901,157 | \$ 1,492,300 | \$ 1,263,342 |
| Revenues | | | | | | | | |
| Contributions and donations | \$ 11,080 | \$ 2,730 | \$ 45,979 | \$ 56,141 | \$ 178,513 | \$ 112,061 | \$ 235,572 | \$ 170,932 |
| Interest on Investments | 5,301 | 5,075 | - | - | 45,559 | 37,705 | \$ 50,860 | 42,780 |
| | 16,381 | 7,805 | 45,979 | 56,141 | 224,072 | 149,766 | \$ 286,432 | 213,712 |
| Expenses | | | | | | | | |
| Student Related Expenses | 12,202 | 9,941 | - | - | 43,775 | 36,835 | 55,977 | 46,776 |
| Administration | - | - | - | - | 1,403 | 1,340 | 1,403 | 1,340 |
| Loss on Sale of Investments | - | - | - | - | 94 | - | 94 | - |
| | 12,202 | 9,941 | - | - | 45,272 | 38,175 | 57,474 | 48,116 |
| Excess of Revenue over Expenses | 4,179 | (2,136) | 45,979 | 56,141 | 178,800 | 111,591 | 228,958 | 165,596 |
| Trust Fund Balance, Beginning of Year | 276,060 | 278,196 | 86,125 | 29,984 | 901,157 | 789,566 | 1,263,342 | 1,097,746 |
| Trust Fund Balance, End of Year | \$ 280,239 | \$ 276,060 | \$ 132,104 | \$ 86,125 | \$ 1,079,957 | \$ 901,157 | \$ 1,492,300 | \$ 1,263,342 |

19. 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.

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 first drawn on in 2002 and is for a 20-year term. The loan is repayable with equal monthly payments that include principal and corresponding interest amounts. The current interest rate was fixed until January 1, 2012. At that time the interest rate was transferred to a variable rate of the prime rate plus 0.5%.

The balance of the loan at August 31, 2012 is \$824,734 principal and interest and the loan is in good standing.

On September 28, 2012, Cornerstone Christian School changed lenders for the loan guaranteed by the School Division. The loan was renegotiated for the amount of \$822,000 with BMO. The loan is a 10 year term at a fixed rate of 3.46%.

20. COMPARATIVE INFORMATION

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

AGENDA ITEM

| | | | |
|----------------------|--|-------------------------------------|---|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 5.3 |
| Topic: | Annual Bursary Fund Directorship Appointments | | |
| Intent: | <input checked="" type="checkbox"/> Decision | <input type="checkbox"/> Discussion | <input type="checkbox"/> Consent <input type="checkbox"/> Information |

Background:

Directorships for the Moose Jaw School District No.1 Bursary Fund Inc. are appointed by the Board of Education on an annual basis. The fund is a separate legal entity established by the Moose Jaw School Division No.1 to collect and invest money donated to provide scholarships to deserving students. The Board of Education is the sole member of the fund and as such has the duty to appoint directors. The appointments to the board are done annually and the recommended appointments below would be for the calendar year 2013.

Current Status:

The following people currently serve as board members: Dick Stephenson, Greg Veillard, Dale Clarke, Roy Dickenson, John Livingston, Darlene Stewart, George Patterson, Claude Duke, Pam Ludwar, Darrell Crabbe and Ron Purdy. We have asked that all but one of the non-Prairie South Board members be reappointed.

There should also be one representative from the Prairie South Board on the Bursary Fund Board. The time commitment is not large, typically one meeting per year in the spring where the audited financial statements are presented along with news of new scholarships or other news. The suggested motion says "Prairie South Board member" so the Board can insert its choice for that position.

We have not asked for Mr. Stephenson to be reappointed as director. However, the Bursary Fund Board plans to honor him for his long service by creating an Honorary Director position where he can attend meetings and receive updates but has no voting privileges.

Pros and Cons:**Financial Implications:**

There are no financial implications for the board.

Governance Implications:**Legal Implications:**

N/A

Communications:

N/A

| Prepared By: | Date: | Attachments: |
|---------------------|-------------------|---------------------|
| Ron Purdy | November 30, 2012 | |

Recommendation:

The Board appoints the following people as directors of the Moose Jaw School District No. 1 Bursary Fund Inc. for the year 2013:

Greg Veillard, Dale Clarke, Roy Dickenson, Darlene Stewart, John
Livingston, George Patterson, Claude Duke, Pam Ludwar, Prairie South Board
Member and Ron Purdy

AGENDA ITEM

| | | | |
|----------------------|--|-------------------------------------|---|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 5.4 |
| Topic: | Annual Meeting of Electors Ad Hoc Committee | | |
| Intent: | <input checked="" type="checkbox"/> Decision | <input type="checkbox"/> Discussion | <input type="checkbox"/> Consent <input type="checkbox"/> Information |

Background: Last year was the first attempt at attracting more people to the annual meeting of electors. The event was very successful.

Current Status: The annual meeting of electors is scheduled for April 16, 2013. Therefore an Ad Hoc committee should be formed again for the upcoming meeting.

Pros and Cons:

Financial Implications:

Governance Implications: In accordance with governance policy 2.5 Role of Committees and Representatives.

Legal Implications:

Communications:

| | | |
|---------------------|-------------------|---------------------|
| Prepared By: | Date: | Attachments: |
| Bernie Girardin | November 16, 2012 | n/a |

Recommendation:

That the Board form an Ad Hoc Committee for the purpose of organizing the Annual Meeting of Electors for April 16, 2013. The committee will end after the annual meeting of electors has been held.

AGENDA ITEM

| | | | |
|----------------------|--|-----------------------|-----|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 5.5 |
| Topic: | Continuous Agenda - Strategic Planning Session | | |
| Intent: | <input checked="" type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Consent <input type="checkbox"/> Information | | |

Background:

Currently, Board planning sessions are scheduled for January 9 and February 13. It is proposed that these days be replaced with a two-day strategic planning session facilitated by Leroy Sloan. The proposed dates for this strategic planning session are:

January 29 & 30
January 30 & 31
January 21 & 22

The preferred dates are January 29 & 30 or January 30 & 31.

Current Status:

Pros and Cons:

Financial Implications:

Governance Implications:

Legal Implications:

Communications:

| | | |
|---------------------|------------------|---------------------|
| Prepared By: | Date: | Attachments: |
| Jeff Finell | December 3, 2012 | n/a |

Recommendation:

That the planning sessions scheduled for January 9 and February 13, 2013 be cancelled and a two-day strategic planning session be held on January 29 and 30, 2013.

AGENDA ITEM

| | | | |
|----------------------|--|-------------------------------------|---|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 5.6 |
| Topic: | K-12 Practical and Applied Arts Enhancement Project | | |
| Intent: | <input checked="" type="checkbox"/> Decision | <input type="checkbox"/> Discussion | <input type="checkbox"/> Consent <input type="checkbox"/> Information |

Background:

Prairie South School Board passed a motion in June 2012 to target three million dollars net (surplus) over three-five years to develop and enhance Practical and Applied opportunities in K-12 schools.

Current Status:

It is proposed expenditures for the following activities are approved by Board.

Promote and develop 'select' group of PAA credits in K-12 schools.

(Online: Cosmetology, Cow/Calf, Energy and Mines;

Face to face: Apprenticeship, Career and Work Exploration, Graphic Arts)

1.) Develop three 'Locally Supported Distance Learning' PAA courses: internal secondment for second semester Feb. 2013 and pilot Sept. 2013

2.) Purchase central resources for Graphic Arts and Cosmetology credits (kits for 20 students)

3.) Promote credit enhancements:

*One professional development day to present PAA curricula and resources.

*One professional development day to present programs and certification opportunities for each PAA clusters. Agriculture- Green Certificate; Business- Junior Achievement; Communications- Focus on Information Technology (FIT); Trades- Youth Apprenticeship Certification; Early Safety Training Certificate.

4.) Promote Alternative Credit Options: Special Project Credit; Dual Credit; Locally Developed Courses (power engineering)

Pros and Cons:

Financial Implications:

Governance Implications:

Legal Implications:

Communications:

| Prepared By: | Date: | Attachments: |
|---------------------|----------------------|--|
| Barbara Compton | December 11, 2012 | Expenditures for PAA K-12 Enhancement Project |

Recommendation:

The Board approve \$130 265.00 expenditures for implementation of K-12 Practical and Applied Arts Enhancement project as presented.

Expenditures for Equitable Opportunities K-12 PAA Enhancement Project

A) Develop course material for 'Locally Supported Distance Learning' credits

(Internal teacher secondments to start February 1, 2013)

- a. $\$82\,000 \times .2 = \$16\,400$ (cosmetology)
- b. $\$82\,000 \times .2 = \$16\,400$ (energy and mines)
- c. $\$82\,000 \times .2 = \$16\,400$ (cow/calf production)

Approx. \$50 200.00

B) Deliver 'Locally Supported Distance Learning' courses

(Pilots to start September 1, 2013)

- d. $\$82\,000 \times .2 = \$16\,400$ (cosmetology)
- e. $\$82\,000 \times .2 = \$16\,400$ (energy and mines)
- f. $\$82\,000 \times .2 = \$16\,400$ (cow/calf production)

Approx. \$49 200.00

C) Purchase central resources for Graphic Arts and Cosmetology courses

Approx. \$10 000.00

D) Professional Development

Day 1- PAA course introduction to curricula and resources

(sub costs-25 x \$261.30= \$6532.50)

(lunch cost- 25x \$12 = \$ 300.00)

(travel costs-\$3600.00)

Approx. \$10 432.50

Day 2- PAA course enhancements

(sub costs-25 x \$261.30= \$6532.50)

(lunch cost- 25x \$12 = \$ 300.00)

(travel costs-\$3600.00)

Approx. \$10 432.50

Total: \$130 265.00

AGENDA ITEM

| | | | |
|----------------------|--|-------------------------------------|---|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 5.7 |
| Topic: | South Hill Daycare | | |
| Intent: | <input checked="" type="checkbox"/> Decision | <input type="checkbox"/> Discussion | <input type="checkbox"/> Consent <input type="checkbox"/> Information |

Background:

Initial discussions with the YMCA regarding the opening a school aged daycare began in June 2011. The YMCA looked at all three south hill schools. The decommissioned space in Empire suited their needs and it was already vacant but required some extensive renovations. When the 2012/13 provincial budget was released it included funding for the development of 500 new child care spaces and the YMCA of Moose Jaw was provided with funding for 30 new spaces - see attached letter dated May 16, 2012. Jeff Fox arranged a meeting with the Ministry at Empire School on May 22, 2012. The YMCA had received up to \$500,000 in capital funding assistance to renovate space for a daycare in one of our schools. The Ministry staff asked at this meeting what the future life of Empire School will be as they realize its age and stated that they do not want to invest \$500,000 if the future is uncertain. The Ministry and YMCA indicated they would be willing to look at an alternate location. This information was presented at the June 12, 2012 regular meeting and board decided to table approval of a B1 application to the Ministry for the capital funding for this project until they could discuss in more detail at their planning meeting on August 14, 2012. At the planning meeting, it was further reviewed and no decision was made due to the upcoming board election. Attached is the information that was shared with the former board on this subject (some of it has been updated to reflect actual 12/13 enrolments and actual 11/12 operating expenditures).

Current Status:

Jeff Fox of the YMCA has indicated that they will lose their funding if we do not submit a B1 application to the Ministry by the end of January. The YMCA board has submitted the attached indicating their preferred location to be Westmount School and their rationale for the new south hill daycare.

Pros and Cons:

Pros: There is definitely a need for additional daycare in this area of the city so adding 30 spaces in one of the south hill schools is a positive move.

Financial Implications:

This project is fully funded by the Ministry and has no cost implications for the board. We do oversee the project along with our architect as well as administer all of the financial paper work so there is some in-kind work done by school division staff.

Governance/Policy Implications:**Legal Implications:****Communications:**

| Prepared By: | Date: | Attachments: |
|---------------------|-------------------|---|
| Aline Kirk | November 27, 2012 | Letter from Ministry to YMCA - May 16/12; Information on south hill schools; Letter from YMCA on preferred location for the daycare |

Recommendation:

That the board approve the submission of a B1 - application to proceed with preliminary project planning for a 30 space daycare in Westmount school.



Ministry of
Education

Saskatchewan

2220 College Avenue
Regina, Canada
S4P 4V9

May 16, 2012

Mr. Jeff Fox, CEO
Mr. Cam Howe, Chairperson
YMCA of Moose Jaw Inc.
220 Fairford Street East
MOOSE JAW SK S6H 6H2

Dear Mr. Fox and Mr. Howe:

The Saskatchewan Provincial Budget for 2012-13 includes funding for the development of 500 new child care spaces. This new development will bring the total number of licensed child care spaces in the province to approximately 13,200.

The recent expansion of Saskatchewan's licensed child care system has generated significant community interest in the development of new child care centre spaces resulting in an increasing number of requests each year.

I am pleased to inform you and your Board of Directors of YMCA of Moose Jaw Inc. that a Start-Up Grant, Early Childhood Services Grant and parent Subsidy is approved based on funding for 30 new spaces. Incorporation of your agency is a critical first step before any funding can be provided.

School-based child care centre space developments may make application for capital funding through the Ministry's Infrastructure Unit. To do so, the attached B1 form must be completed by the school division. Consideration for funding requires a review, assessment and recommendation by Ministry of Education, Infrastructure Unit and Regional Child Care Services personnel.

Collynda Riddell, Early Learning and Child Care Consultant will be in contact with you shortly to discuss the details of this approved development. Ms. Riddell will also assist you in determining the number of infant, toddler, preschool, and school-age spaces that is appropriate for the development of these 30 new spaces.

. . . 2

Mr. Fox and Mr. Howe

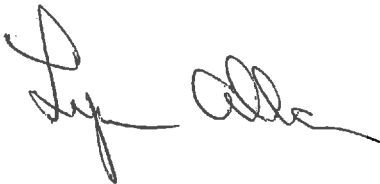
May 16, 2012

Page 2

If for any reason this development will not be ready prior to March 31, 2013, please advise the consultant as soon as possible.

Thank you for your commitment to the expansion of early learning and child care in Saskatchewan.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lynn Allan', with a stylized flourish at the end.

Lynn Allan

Executive Director, Early Years Branch

Enclosure

cc: Cindy Jeanes, Director, Regional Child Care Services
Samantha Ecarnot, Early Learning and Child Care Program Manager
Collynda Riddell, Early Learning and Child Care Consultant
Prairie South School Division
Walter Mikulsky, Facilities Consultant



Saskatchewan
Ministry of
Education

Application to proceed with Conceptual Project Planning For Block Project

B-1

Infrastructure (Corporate Services)

2012 - 13
BLOCK

This form is to be completed by the School Division, prior to proceeding with conceptual drawings and budget, and submitted to the Regional Director.

On behalf of : _____ Div #: _____
School: _____ Grades: _____
Address: _____

Project Type: ☐ New ☐ Addition ☐ Renovation ☐ Relocatables ☐ Roof ☐ Other

Total Enrolment in September, 20____: _____ Grade Structure: _____

K: _____ Gr. 1 - 5: _____ Gr. 6 - 9: _____ Gr. 10-12: _____

Date of Board resolution authorizing this application: _____

Division Director / Superintendent

Regional Director to provide comments on how this proposal will satisfy present plan and program deficiencies and comment with respect to future use of buildings.

Regional Director

Please Describe Proposed Project Concept: _____

New Construction: _____ m2 Estimated Cost: (GST inc) _____

Renovation: _____ m2 Estimated Cost: (GST inc) _____

Other Work _____ m2 Estimated Cost: (GST inc) _____

(Additional information and plan schematics, sufficient only to outline the proposal, may be attached. No further action should be undertaken until receipt of the Ministry's E-2 Planning Approval.)

Work to begin: _____ 20____ To be complete by: _____ 20____

Division Financing to be set up in budget year: _____

Secretary Treasurer

Date:

Division

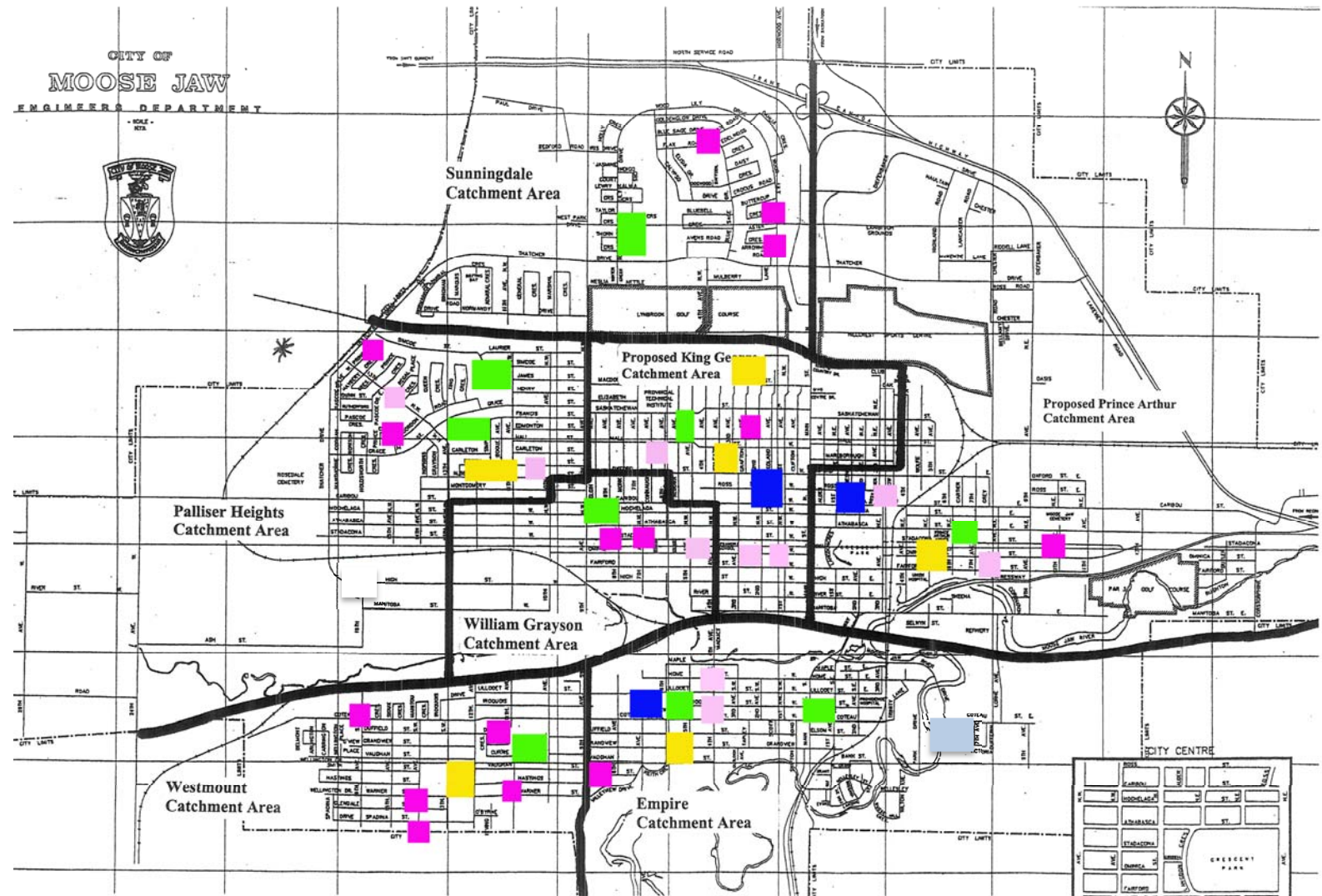
South Hill Data
Boundary Exemptions

2011/2012 School Year
Elementary Movement stats

| | | |
|---|-------------------------------------|--|
| Empire | Leaving = 22 Entering = 5 | 14 Westmount, 4 King George, 2 Sunningdale, 1 Palliser, 1 Lindale) (4 Prince Arthur, 1 King George) |
| Westmount | Leaving = 5 Entering = 23 | (2 King George, 1 Lindale, 1 Palliser, 1 William Grayson) (14 Empire, 4 King George, 2 Prince Arthur, 2 William Grayson, 1 Sunningdale) |
| Empire to Westmount - 14 Westmount to Empire - 0 | | (5 daycare, 4 grandparents, 3 closer to home, 1 already attending, 1 moved) (NA) |
| Empire | Reason Leaving: Reason Entering: | 11 daycare, 4 grandparents, 3 closer to home, 2 moved, 1 already attending, 1 family attended 3 daycare, 2 family attended |
| Westmount | Reason Leaving: Reason Entering: | 3 daycare, 1 hybrid kid, 1 already attending 12 daycare, 4 grandparents, 3 closer to home, 3 moved, 1 already attending |

South Hill Data Daycare Locations

- Prairie South Elementary School (8)
- Prairie South Secondary School (3)
- Prairie South K-12 Associate School (1)
- Catholic School (6)
- Daycare - Centres (11)
- Daycare - Homes (17)



South Hill Data

Enrolment

Baragar Enrolment Projections-Number of Students

Including Pre-K

| Actual 07/08-12/13, Projections 13/14 and on | 2007/08 | 2008/09 | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Empire School (PreK-8) | 181.0 | 168.0 | 168.0 | 165.0 | 153.0 | 159.0 | 147.0 | 143.0 | 142.0 | 145.0 |
| Westmount School (PreK-8) | 324.0 | 336.0 | 310.0 | 301.0 | 290.0 | 292.0 | 275.0 | 269.0 | 271.0 | 274.0 |
| Riverview Collegiate (9-12) | 241.0 | 223.0 | 199.0 | 145.0 | 134.0 | 125.0 | 118.0 | 120.0 | 116.0 | 117.0 |
| Total Moose Jaw | 746.0 | 727.0 | 677.0 | 611.0 | 577.0 | 576.0 | 540.0 | 532.0 | 529.0 | 536.0 |

Baragar Enrolment Projections-FTE of Students

Including Pre-K

| Actual 07/08-12/13, Projections 13/14 and on | 2007/08 | 2008/09 | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Empire School (PreK-8) | 166.5 | 156.0 | 151.0 | 149.5 | 131.0 | 134.5 | 123.0 | 119.5 | 119.0 | 121.0 |
| Westmount School (PreK-8) | 306.0 | 307.5 | 290.0 | 282.5 | 264.0 | 264.5 | 245.5 | 242.5 | 242.0 | 245.0 |
| Riverview Collegiate (9-12) | 241.0 | 223.0 | 199.0 | 145.0 | 134.0 | 125.0 | 118.0 | 120.0 | 116.0 | 117.0 |
| Total Moose Jaw | 713.5 | 686.5 | 640.0 | 577.0 | 529.0 | 524.0 | 486.5 | 482.0 | 477.0 | 483.0 |

South Hill Data
Capacity

Information on Space Utilization in Schools
South Hill Only

| A | B | C | D | E | F | G | H | I | J | |
|----------------------|---------|---------|-------------|--------------------|---------------|------------------------------|-------------------------|--------------------------|-----------------------|------------------------------------|
| Schools | Grades | Area SM | Non-sch Use | FTE Enrol Sep30/12 | Sq. M per St. | Ministry Alloc. For New Sch. | Ministry Enrol Capacity | Ministry Weighted Util % | Weighted Util Excl. D | |
| Empire | PK-8 | 4,187 | -434 | 134.5 | 27.9 | 1,973 | 291 | 61.5 | 73.6 | decommissioned wing in basement |
| Riverview Collegiate | 9 to 12 | 7,028 | | 125.0 | 56.2 | 2,226 | 674 | 38 | 38 | |
| Westmount | PK-8 | 4,377 | | 264.5 | 16.5 | 3,197 | 562 | 60.4 | 60.4 | |
| Total South Hill | | 15,592 | -434 | 524.0 | 28.93 | 7,396 | 1,527 | 53.3 | 57.33 | average weighted utilization in MJ |

G = Size of new school that would be built based on student population

South Hill Data
Capacity

Information on Space Utilization in Moose Jaw Schools
All Moose Jaw

| A | B | C | D | E | F | G | H | I | J | |
|--------------------------|---------|---------|-------------|--------------------|---------------|------------------------------|-------------------------|--------------------------|-----------------------|------------------------------|
| Schools | Grades | Area SM | Non-sch Use | FTE Enrol Sep30/12 | Sq. M per St. | Ministry Alloc. For New Sch. | Ministry Enrol Capacity | Ministry Weighted Util % | Weighted Util Excl. D | |
| A. E. Peacock Collegiate | 9 to 12 | 15,522 | | 707.0 | 22.0 | 7,865 | 1,434 | 65.9 | 65.9 | |
| Central Collegiate | 9 to 12 | 7,505 | | 439.0 | 17.1 | 5,417 | 889 | 79.9 | 79.9 | |
| Empire | PK-8 | 4,187 | -434 | 134.5 | 27.9 | 1,973 | 291 | 61.5 | 73.6 | decommissioned basement wing |
| John Chisholm Alternate | 9 to 12 | 736 | | 10.0 | 73.6 | 498 | 13 | 52.9 | 52.9 | |
| King George | K-8 | 3,718 | | 332.5 | 11.2 | 3,966 | 417 | 102.7 | 102.7 | |
| Lindale | K-8 | 3,564 | -86 | 327.0 | 10.6 | 3,253 | 448 | 112.6 | 119.4 | SIRS area |
| Palliser Heights | PK-8 | 6,218 | | 467.0 | 13.3 | 5,250 | 773 | 85 | 85 | |
| Prince Arthur Community | PK-8 | 4,328 | | 235.0 | 18.4 | 2,660 | 374 | 81.1 | 81.1 | |
| Riverview Collegiate | 9 to 12 | 7,028 | | 125.0 | 56.2 | 2,226 | 674 | 38 | 38 | |
| Sunningdale | K-8 | 3,673 | | 360.5 | 10.2 | 3,856 | 430 | 114.7 | 114.7 | |
| Westmount | PK-8 | 4,377 | | 264.5 | 16.5 | 3,197 | 562 | 60.4 | 60.4 | |
| William Grayson | PK-8 | 2,749 | -98 | 110.5 | 24.0 | 1,721 | 231 | 63.1 | 67.5 | 2 offices rented out |
| Total Moose Jaw | | 63,605 | -618 | 3512.5 | 17.93 | 41,882 | 6,536 | 76.48 | 78.43 | average weighted utilization |

G) Size of new school that would be built based on student population

Annual facility operating costs for south hill schools based on 2011/12 actual expenses

**South Hill Data
Costs**

| Account | Empire | Riverview | Westmount | Total |
|--------------------------------------|------------------|------------------|------------------|-------------------|
| Telephone/Fax | 3,325 | 5,003 | 3,283 | 11,611 |
| Caretaking Salaries | 79,426 | 135,898 | 97,728 | 313,052 |
| Caretaking benefits | 11,170 | 24,867 | 13,590 | 49,627 |
| Caretaking supplies/equip repairs | 9,959 | 19,847 | 9,563 | 39,369 |
| Maintenance supplies | 13,149 | 32,607 | 25,361 | 71,117 |
| Contracted maintenance | 52,350 | 84,220 | 69,791 | 206,361 |
| Heating fuel | 13,498 | 40,431 | 12,312 | 66,241 |
| Electricity | 18,533 | 35,722 | 24,910 | 79,165 |
| Water and Sewer | 2,694 | 4,468 | 2,184 | 9,346 |
| | | | | |
| Total annual facility op cost | \$204,104 | \$383,063 | \$258,722 | \$845,889 |
| 2011/12 fte enrolment | 130.5 | 134.0 | 264.0 | 528.5 |
| Cost per student | \$1,564 | \$2,859 | \$980 | \$1,601 (average) |

South Hill Data

Capital

Capital projects completed 2006 to 2012 - South Hill Schools

| YEAR | LOCATION | PROJECT | Cost | Ministry Share | SD Share |
|---------|------------------------|-----------------------------------|------------------|------------------|------------------|
| 2010-11 | Empire | Gym floor replacement | 57,609 | | 57,609 |
| 2010-11 | Empire | VOIP - phone/intercom | 128,267 | | 128,267 |
| 2010-11 | Empire | Gym lighting upgrade | 12,255 | | 12,255 |
| 2010-11 | Empire | Re-locate admin office | 22,164 | | 22,164 |
| 2011-12 | Empire | Boiler upgrade/asbestos abatement | 380,038 | | 380,038 |
| 2011-12 | Empire | Pre-K Renovation | 153,568 | 98,775 | 54,793 |
| | Empire Total | | \$753,901 | \$98,775 | \$655,126 |
| 2006-07 | Riverview | VOIP- phone/intercom | 127,329 | | 127,329 |
| 2007-08 | Riverview | Roof replacement | 200,331 | 137,305 | 63,026 |
| 2007-08 | Riverview | Re-tube boiler | 15,046 | | 15,046 |
| 2009-10 | Riverview | Replace north section of roof | 124,245 | | 124,245 |
| 2011-12 | Riverview | Welding ventilation | 166,914 | | 166,914 |
| | Riverview Total | | \$633,865 | \$137,305 | \$496,560 |
| 2009-10 | Westmount | Roof top units | 38,100 | | 38,100 |
| 2010-11 | Westmount | Roof top units | 70,409 | | 70,409 |
| 2010-11 | Westmount | Gym floor replacement | 50,544 | | 50,544 |
| 2010-11 | Westmount | Replace roof top units | 70,409 | | 70,409 |
| 2010-11 | Westmount | Window upgrade -Ph 1 | 75,625 | | 75,625 |
| 2010-11 | Westmount | VOIP - phone /intercom | 158,914 | | 158,914 |
| 2010-11 | Westmount | Windows - Ph 2 | 187,060 | | 187,060 |
| 2010-11 | Westmount | Gym lighting upgrade | 11,897 | | 11,897 |
| | Westmount Total | | \$662,958 | | \$662,958 |

Grand Total

\$2,050,724

\$236,080

\$1,814,644

South Hill Data
Capital

Long term capital needs for the South Hill Schools

Aug. 2012

Empire: (construction 1909/1928/1961/1975) 45,069 sq.ft. (room area 25,458)

Space utilization is rated at 61.5% based on enrolment of 159 on Sept. 30, 2012

Capacity is rated at 291

| | |
|---------------------------------------|------------------|
| Accessibility/elevator | 400,000 |
| Parking lot expansion | 75,000 |
| Repair foundation wall/retaining wall | 250,000 |
| Address main entrance | 100,000 |
| Exterior windows/doors | 400,000 |
| Ventilation/ceilings/electrical main | 2,000,000 |
| Roof - partial | 125,000 |
| Interior partitions & finishes | 200,000 |
| Flooring | 100,000 |
| Washroom/changeroom renovations | 500,000 |
| Roof top unit | 40,000 |
| Tarmac recap | 50,000 |
| Total | 4,240,000 |

Riverview: (construction 1958) 75,651 sq.ft. (room area 55,537)

Space utilization is rated at 38% based on enrolment of 125 on Sept. 30, 2012

Capacity is rated at 680

| | |
|-------------------------------------|------------------|
| Millwork incl surfaces and hardware | 150,000 |
| Interior partitions and finishes | 200,000 |
| Carpeting/flooring | 100,000 |
| boiler upgrade | 600,000 |
| univent upgrade | 400,000 |
| Washroom/changeroom upgrade | 500,000 |
| Total | 1,950,000 |

Westmount: (construction 1960/1972/1979/1982) 47,113 sq.ft. (room area 42,991)

Space utilization is rated at 60.4% based on enrolment of 292 on Sept. 30, 2011

Capacity is rated at 557

| | |
|---------------------------------------|------------------|
| Accessibility/elevator | 400,000 |
| Electrical main upgrade | 100,000 |
| Boiler/furnaces/ventilation/radiation | 500,000 |
| Roofing | 180,000 |
| Millwork | 150,000 |
| Interior partitions & finishes | 200,000 |
| Carpet/Flooring | 100,000 |
| Ceiling Finishes | 50,000 |
| Washroom/changeroom upgrades | 500,000 |
| Cladding | 200,000 |
| Re-grade site/resurface tarmac | 100,000 |
| Total | 2,480,000 |



December 4, 2012

Aline Kirk, Facilities Manager PSSD:

On November 23rd and 24th the YMCA board of Directors and senior staff met for a strategic planning session. During the sessions the new Southill school childcare was discussed. We discussed the pros and cons of placing the childcare in Riverview, Empire or Westmount. We considered the following: available space within the school, accessibility, availability of plumbing, natural light requirements, the area in which the school is located, outdoor play space, convenience for parents (parking) and the possibility of expansion. We currently operate a 75 space childcare located on 4th Ave SW which is a block away from Empire and Riverview. The board felt that our best option would be Westmount based on the above mentioned criteria as well we would be able to serve another market on Southill. Additional lots have been offered for sale in West Heath, which also factored into their decision. I met with the Principal of Westmount recently to look at our options within the school and Dan is very supportive of this potential development. I would make myself available to discuss this further with the PSSD board if necessary.

Sincerely,

Jeff Fox
CEO
YMCA of Moose Jaw

AGENDA ITEM

| | | | |
|----------------------|--|-----------------------|-----|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 6.1 |
| Topic: | Gravelbourg Elementary School Artwork | | |
| Intent: | <input type="checkbox"/> Decision <input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Consent <input type="checkbox"/> Information | | |

Background:

The Gravelbourg Elementary School was purchased by the Gravelbourg School Board from the Sisters of Jesus and Marie in 1971. Approximately 85 paintings were left in the chapel area of the facility when it was purchased. These paintings were procured by Fr. Louis Pierre Gravel from an art dealer in Rome named D.C. Belisario, whose gallery was situated on San Sebastianello Street. Many are copies of the works of well known Masters. They were once appraised and have little to no monetary value. In 2002 a request was made by the Gravelbourg Economic Development Office for information on the paintings to pursue a tourism project utilizing the paintings. A letter dated Feb. 18, 2002 from the Mother Superior of RJM stating that the paintings must remain in the former convent is attached.

Current Status:

Also attached is a letter from the Friends of Gravelbourg Convent who are requesting ownership of the paintings located in the Gravelbourg Elementary School to ensure that they remain in the community, regardless of the final outcome to find alternate uses for the former convent building.

Pros and Cons:

Financial Implications:

Governance/Policy Implications:

Legal Implications:

Communications:

| | | |
|---------------------|-------------------|---|
| Prepared By: | Date: | Attachments: |
| Aline Kirk | November 20, 2012 | 1. Letter from Sister of Jesus Marie 2. Letter from Friends of the Gravelbourg Convent |

Recommendation:

Les Religieuses de Jésus-Marie

10070, d'Auteuil, Montréal, H3L 2K1

Madame Marion Piché,
C.P. 280,
Laflèche, Saskatchewan
S0H 2K0

Chère Madame Piché,

Par la présente, je veux vous faire part de notre décision concernant nos peintures qui sont toujours au Couvent Jésus-Marie de Gravelbourg, maintenant École Élémentaire de la Division Scolaire Golden Plains.

Nous considérons que ces peintures doivent demeurer à notre ancien Couvent et qu'elles représentent un riche patrimoine tant pour la population étudiante de Gravelbourg que pour nous Religieuses de Jésus-Marie.

Nous comptons sur votre précieuse collaboration pour le respect de notre décision. Je vous prie d'agréer, Madame Piché, mes très sincères salutations.

Robéa Duguay R.J.M.

Robéa Duguay, R.J.M.
Supérieure provinciale

Maison provinciale, Montréal,
Le 18 février 2002

English translation:

I would like to inform you of our decision concerning the paintings that are in the Jesus-Mary Convent in Gravelbourg, now the Gravelbourg Elementary School of the Golden Plains School Division.

We believe that these paintings must remain in our former Convent and that they represent a rich heritage for the student population of Gravelbourg as well as the religious of Jesus and Mary.

We are counting on your support to respect our decision.



Friends of the Gravelbourg Convent *Ami(e)s du Couvent de Gravelbourg*

Box 390 Gravelbourg, SK S0H 1X0
P: 306-648-3301 Ext. 4 F: 306-648-3493
gravelbourg.edo@sasktel.net



November 13, 2012

Prairie South School Division
ATTN: Board of Trustees
Colleen Christopherson-Cote, Chair
15 Thatcher Drive East
Moose Jaw, SK S6J 1L8

RE: Artwork in the Gravelbourg Elementary School

The Friends of the Gravelbourg Convent is a group of volunteers that has been working to pursue some viable alternate uses for the former convent, currently being used as the Gravelbourg Elementary School. Since becoming aware of the intentions of Prairie South to vacate the building, the community felt that it was important to begin proactive planning.

At the September meeting of the Friends of the Gravelbourg Convent, a discussion was held regarding the artwork in the Library. As part of the discussions of potential alternate uses for the building, the committee felt that it would be important to begin a conversation with Prairie South Schools soon to determine the future ownership of the artwork in the library. The artwork in the library, specifically the paintings of the masters, has sentimental value to the community. The Friends of the Gravelbourg convent wanted to ensure that there were no assumptions made on the part of the community or Prairie South Schools regarding the paintings and what is to become of them whether a buyer is or is not eventually found at such time as Prairie South is able to move out of the building.

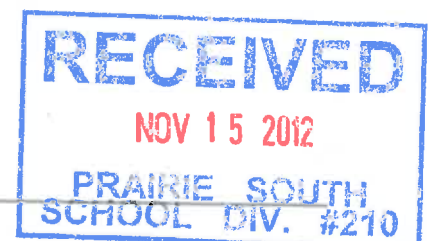
The Friends of the Gravelbourg Convent is interested in acquiring ownership of the paintings to ensure that they remain in the community, regardless of the final outcome of the efforts of the committee to find viable alternate uses for the former convent building.

We would be pleased to continue the discussion of this matter at your convenience.

Regards,


Carleen Wallington, Economic Development Officer
Town of Gravelbourg

www.gravelbourgconvent.com



AGENDA ITEM

| | | | |
|----------------------|-----------------------------------|--|---|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 6.2 |
| Topic: | Wage Mandate | | |
| Intent: | <input type="checkbox"/> Decision | <input checked="" type="checkbox"/> Discussion | <input type="checkbox"/> Consent <input type="checkbox"/> Information |

Background:

The 2009-2012 CUPE collective agreement was signed March 31, 2012. It expired August 31, 2012. The parties recently decided to have a limited bargaining session December 14 to discuss housekeeping items as well as the economic mandate. An increase of 2% was budgeted for in the current fiscal year. The Saskatchewan "all items" consumer price increase for the period October of 2011 to October 2012 is 1.5%.

Current Status:

The agreement has expired August 31, 2012. Human Resources is looking for some direction as to the board's mandate for bargaining.

Pros and Cons:

Financial Implications:

Governance Implications:

Legal Implications:

Communications:

| | | |
|---------------------|-------------------|----------------------------------|
| Prepared By: | Date: | Attachments: |
| Rory Griffith | November 30, 2012 | Statistics Canada - CPI Increase |

Recommendation:



Statistics
Canada

Statistique
Canada

Canada



Statistics Canada

Consumer Price Index, by province (monthly)

(Saskatchewan)

| | October 2011 | September 2012 | October 2012 | September 2012 to October 2012 | October 2011 to October 2012 |
|--|-----------------|-------------------|-----------------|-----------------------------------|---------------------------------|
| | 2002=100 | | | % change | |
| Sask. | | | | | |
| All-items | 123.0 | 124.5 | 124.8 | 0.2 | 1.5 |
| Food | 129.3 | 131.5 | 130.6 | -0.7 | 1.0 |
| Shelter | 144.9 | 147.0 | 147.7 | 0.5 | 1.9 |
| Household operations, furnishings and equipment | 106.1 | 108.1 | 108.6 | 0.5 | 2.4 |
| Clothing and footwear | 98.6 | 95.9 | 97.6 | 1.8 | -1.0 |
| Transportation | 118.0 | 119.3 | 120.0 | 0.6 | 1.7 |
| Health and personal care | 113.9 | 116.5 | 116.2 | -0.3 | 2.0 |
| Recreation, education and reading | 106.9 | 107.9 | 107.6 | -0.3 | 0.7 |
| Alcoholic beverages and tobacco products | 143.9 | 143.8 | 143.5 | -0.2 | -0.3 |
| Special aggregates | | | | | |
| All items excluding food | 121.8 | 123.1 | 123.6 | 0.4 | 1.5 |
| All items excluding energy | 120.9 | 122.3 | 122.5 | 0.2 | 1.3 |
| Energy | 142.9 | 145.4 | 146.3 | 0.6 | 2.4 |

Source: Statistics Canada, CANSIM, table [326-0020](#) and Catalogue nos. [62-001-X](#) and [62-010-X](#).
Last modified: 2012-11-23.

<http://www.statcan.gc.ca/tables-tableaux/sum-som/l01/cst01/cpis01i-eng.htm>

AGENDA ITEM

| | | | |
|----------------------|--|-------------------------------------|--|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 7.2 |
| Topic: | Chaplin School Community Council Appointments | | |
| Intent: | <input type="checkbox"/> Decision | <input type="checkbox"/> Discussion | <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Information |

Background: SCC Chairperson & Vice Chairperson appointment

Current Status:

Pros and Cons:

Financial Implications:

**Governance/Policy
Implications:**

Legal Implications:

Communications:

| | | |
|---------------------|-------------------|---------------------|
| Prepared By: | Date: | Attachments: |
| Derrick Huschi | November 28, 2012 | |

Recommendation:

That the following be appointed to the Chaplin School Community Council:

Ambyr Wakeford as Chairperson
Jenn Gleim as Vice Chairperson

AGENDA ITEM

| | | | |
|----------------------|--|-----------------------|-----|
| Meeting Date: | December 11, 2012 | Agenda Item #: | 7.3 |
| Topic: | Out of Province Excursion - Central Collegiate to Asessippi, Manitoba | | |
| Intent: | <input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Information | | |

Background: Central Collegiate's Overnight Excursion/Outdoor Education request to Asessippi, Manitoba is attached.

Current Status:

Pros and Cons:

Financial Implications:

Governance/Policy Implications:

Legal Implications:

Communications:

| | | |
|---------------------|------------------|---------------------|
| Prepared By: | Date: | Attachments: |
| Derrick Huschi | December 3, 2012 | Application Form |

Recommendation:

That the Board give approval for Central Collegiate grades 10-12 students to go skiing at Asessippi Ski Resort on February 5 & 6, 2013.

OVERNIGHT EXCURSIONS / OUTDOOR EDUCATION / HIGH RISK ACTIVITIES APPLICATION FORM

Division Office Administration Approval Required

| | |
|--|-----------------------------------|
| A. INFORMATION | |
| Name of Teacher: <i>Malinda Strueby</i> | School: <i>Central Collegiate</i> |
| Type of Activity: <input checked="" type="checkbox"/> Curricular <input type="checkbox"/> Extra-Curricular <input type="checkbox"/> High Risk Activity | |
| Grade Level: <i>10-12</i> | Number of Students: <i>50-75</i> |
| Destination: <i>Assessippi (Russel), Manitoba</i> | Trip Date: <i>Feb. 5/6 - 2013</i> |
| Number of School Days (Partial/Full): <i>2 - Full</i> | |
| Transportation: <input type="checkbox"/> Travel by Bus (PSSD No. 210) or <input checked="" type="checkbox"/> Other: <i>Moose Mountain</i> <input type="checkbox"/> Travel by Car/Van (List names of drivers): <i>Bus Line</i> | |
| Number of Teachers, Parents, Chaperones: | |
| Qualifications/Certifications of Teachers, Parents, Chaperones: <input checked="" type="checkbox"/> First Aid <input type="checkbox"/> Lifeguard <input type="checkbox"/> Canoe Certification <input type="checkbox"/> Other | |

| |
|---|
| B. SAFETY GUIDELINES |
| <input checked="" type="checkbox"/> Parent consent forms and medical information including the Health Card Number will be obtained. <input checked="" type="checkbox"/> Evacuation Plan is in place and will be communicated to appropriate individuals. <input type="checkbox"/> Designated supervisor has access to emergency vehicles at all times. (<i>Bus and ski hill transport</i>) <input checked="" type="checkbox"/> Access to cellular or satellite phone or other communication device. <input checked="" type="checkbox"/> A list of emergency telephone numbers will be formulated. <input checked="" type="checkbox"/> Have reviewed the Physical Activity Safety Guidelines section on Outdoor Education. <input checked="" type="checkbox"/> Appropriate number of supervisors as designated in the Physical Activity Safety Guidelines. <input checked="" type="checkbox"/> Male and Female Chaperones for a co-ed activity. |

| |
|--|
| C. BUDGET |
| <input checked="" type="checkbox"/> Anticipated Budget <i>Bus 2300.00, sub costs, and chaperone rooms (2)</i> <input checked="" type="checkbox"/> Description of Funding Sources <i>student funded</i> <input checked="" type="checkbox"/> Out of Pocket Cost per Participant <i>\$122 - \$190 (depends on selected activity and amount of personal equipment being used)</i> |

SECTIONS D, E and F MUST BE COMPLETED FOR ALL CURRICULAR EXCURSIONS

D. LEARNING OBJECTIVES

Students will participate in outdoor related activities that support life long participation in physical activity. Students will develop skills that promote active living and skillful movement related to downhill skiing and snowboarding. Students will develop interpersonal skills that focus on relationships, responsibility and working with others (leadership skills)

E. LEARNING ACTIVITIES (Outline prior training for outdoor education and high risk activities)

- a) Pre-Excursion Learning Safety guidelines, ski hill safety video, handouts and pre-trip meeting focusing on proper dress, proper packing, team building, leadership expectations
- b) Excursion Learning ① expectations outline, safety overview ② group/individual lessons ③ partner/group ski ④ group/team meeting
- c) Post-Excursion Learning Reflection process, personal/peer assessments.

F. SCHEDULE OF ACTIVITIES

5th: 6:30 am depart 9:00 ski hill safety video, 11 am ski hill group presentation, 11:30 am - group ski lessons 12-4 pm skiing, 5pm - 7pm supper, 7:00 - 7:30 group meeting, 7:30 - 10pm: swimming, movies, homework 10pm - Bedrooms, 11pm lights out.

6th: 9:30 am - 4pm skiing, 5pm - depart, 9 pm return to Central.

Malinda Stucky

Teacher Signature

Nov. 26/2012

Date

Principal Signature

Date

Director/Superintendent Signature

☐

Request Approved

☐

Request Denied