



Prairie South School Division #210
Learning together for our future.

Prairie South School Division #210

Annual Report 2013-14

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Prairie South School Division #210
Learning together for our future.

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Letter of Transmittal



Honourable Don Morgan Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of Prairie South School Division #210 is pleased to provide you and the residents of the School Division with the 2013-14 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

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

Dr. Shawn Davidson
Chairperson

Highlights/Accomplishments

The 2013-14 year was full of celebrations and changes for Prairie South School Division. Our students, staff, parents and community continue to help us create an environment in which we are able to focus on student achievement and really live our Vision of *Learning Together for our Future*. Congratulations and thank you to everyone who contributed to our success in 2013-14. Below are some of the highlights from the past year:

Gravelbourg School Renovation and Addition Update

Prairie South School Division started the 2013-14 year with a major step forward in the Gravelbourg School Renovation and Addition Project. In June 2013, the Division announced that P3A, one of the province's most accomplished architectural firms, had been appointed to design the renovation and addition in Gravelbourg. The announcement came after the Division received official approval of Stage 3 funding from the Ministry of Education early in May. The design process kicked off in September with community, student, staff and parent consultation and engagement. Presentations continued through the year, and Division staff along with P3A worked closely with the community and SCC's to engage and excite students about their learning spaces.

In December, the Division received more good news from the Ministry of Education. After working closely with the Ministry on formula calculations, the project would see not only an increase in 1200 square feet, but also an injection of approximately \$1.2 million.

The school year ended with the unveiling of the plans for Gravelbourg School.

New Director of Education

The 2013-14 year saw Prairie South School Division preparing for the 2014-15 school year with the announcement of a new Director of Education. In April, the Board proudly announced that Mr. Tony Baldwin would be joining Prairie South effective August 1, 2014. Mr. Baldwin brings with him a wealth of experience in the education sector, including Superintendent of Education with Sun West School Division, Principal at Davison High School, Teacher at Chaplin School and instructor at the Canadian Forces Fleet School in Esquimalt, BC. Mr. Baldwin has been involved with School Community Councils, Technology and Distance Learning, Home-Based Education and Graduation Rate Success.

While the Division welcomed Mr. Baldwin, it also bid farewell to current Director of Education, Mr. Jeff Finell. After almost 40 years in education, Mr. Finell announced his retirement in January. Mr. Finell saw the Division through many unique challenges and opportunities in his eight years with Prairie South, including his four years as Director. He helped guide the Division through the difficult process of amalgamation, creating the foundation of one of the largest and strongest school divisions in the province. His work with the Comprehensive Learning Framework, including the implementation of the Learning Improvement Plans and Learning Improvement Teams, have stood as shining examples of how he embodied the Divisions vision of *Learning Together for our Future*.

Reading Goal

Last year was our first year of five focused on reading comprehension. We brought all of our teachers together to learn about the Gradual Release of Responsibility Model as an instructional approach. Having a common language in the school division moves us more quickly towards our goal. A group of teacher, admin and consultants came together to help plan and deliver professional learning taking place in the 2014-15 school year, this group also showed leadership by refining the division goal and choosing an assessment tool. We promoted reading in our communities as many

SCCs took up the offer to install a Free Little Library in their neighborhood and supported school based reading programs including celebrating International Literacy Day in January.

Introduction

This annual report presents an overview of Prairie South School Division's activities and results for the fiscal year September 1, 2013 to August 31, 2014.

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

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

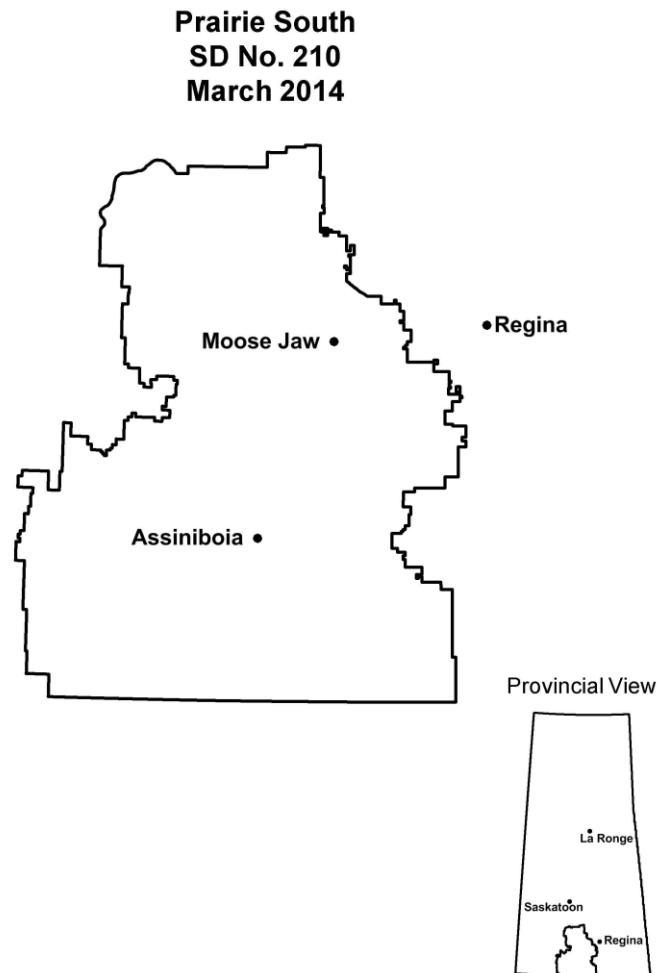
Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

School Division Profile

About Us

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

Figure 1: Location – Prairie South School Division)



Division Philosophical Foundation - Mission and Vision Statement

Learning Together For Our Future.

Division Guiding Principles

High Expectations for Educational Success

At school students:

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

Community Involvement & Engagement

Community involvement is important because:

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

Division Transparency

We build trust and credibility with our community members by:

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

A Collective Common Sense Approach

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

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

Program Overview

The students in Prairie South School Division are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, Prairie South School Division offers a wide range of programs in the 40 schools across the Division. Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations and Métis (FNM) content, perspectives and ways of knowing. The adaptive dimension is basically the same as differentiated instruction so I don't think you need both.

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

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

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

- Learning consultants
- Psychologists
- English as an Additional Language consultant
- Speech and language pathologists
- Student counsellors
- Student Support Consultants

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

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

Prairie South is focused on improving reading comprehension for all of its students in grade 1-12 over the next five years. Teachers are receiving professional learning to enhance their practices in curriculum, instruction and assessment. This is co led by classroom teachers, school based admin and the learning support teams.

School Division Planning

Throughout 2013-14, Prairie South School Division collaborated with all other school divisions and the Ministry of Education to develop, for the first time, an Education Sector Strategic Plan (ESSP) for 2014-2020. This plan will align the work of all school divisions and the Ministry in working toward improving education outcomes of Saskatchewan students. The ESSP includes strategies, outcomes and measures to ensure that the targets identified in the Saskatchewan Plan for Growth are achieved. This plan will be deployed in 2014-15.

Strategic Plan

The 2013-14 year represented the second year for the new Board of Trustees, which were elected in the fall of 2012. The Board consists of 10 trustees, 5 rural and 5 urban, with a four-year term. The Board is currently working on a strategic plan to take them through their four-year term (to fall 2016). The Board's strategic plan for the Division will provide an overall direction for everything the Division does and serves as an anchor to ensure that all Division planning processes are in alignment with each other and that divisional priorities are aligned with provincial priorities.

Prairie South School Division's strategic directions are:

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

The School Division in the Community

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

Community and Parent Involvement

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in education. Our School Community Councils (SCCs) play a key role developing and supporting initiatives and programs to engage parents and community alike. These programs are unique to each community, and vary from sponsoring guest speakers, engaging parents to complete Tell Them From Me Surveys, organize workshops and presentations to inform and involve parents and community members in improving learning opportunities for students and staff.

Community Partnerships

Prairie South School Division and individual schools within the Division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experience is positive and successful. Our Partnership Programs enhance student learning by providing a link between division, schools and the community.

Collaborations with corporations, businesses, organizations and institutions encourage students to apply skills learned in the classroom to a real-world setting and develop confidence and experience in employment and community settings. The partnerships offer an arrangement to work together, whereas the students and the schools benefit by opening the door to career opportunities for students, encourages student performance and participation in the community and expands learning to extend beyond the confines of classroom walls. Typically, the partner business celebrates school achievements, engages community in school activities and presentations or provides resources to support school Learning Improvement Plans.

Prairie South has 28 formal school partnerships that are celebrated and recognized at a Partnership luncheon hosted by Prairie South in the Spring. Recently, we signed 14 Division Partnerships through our Practical and Applied Arts Project. These partnerships focus on innovative opportunities to enhance career pathway exploration opportunities that align with Saskatchewan Labor Market demands. The partners supporting these program opportunities are: Ministry of Agriculture, South Country Equipment, SaskPower, Technical Safety Association of Saskatchewan, Saskatchewan Safety Council, Safety Hutch, Workers Compensation, Rural Municipality of Mankota, Saskatoon Industry and Education Council, SaskPolytechnic, SaskTel, Solvera It Solutions, Safe Saskatchewan and Information Communications and Technology Council.

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

Governance

The Board of Education

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

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

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

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

Subdivision 1: Ron Gleim

Subdivision 2: Jackie Jelinski

Subdivision 3: Al Kessler

Subdivision 4: Giselle Wilson

Subdivision 5: Shawn Davidson (Chair)

Subdivision 6: Darrell Crabbe, Brian Swanson, Lew Young, Jan Radwanski and Tim McLeod (Vice-Chair)

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



School Community Councils

The Board of Education has established a School Community Council (SCC) for 33 of the 40 schools in Prairie South School Division (the 5 Hutterite Colony Schools and 2 Associate Schools do not have SCC's). *The Education Regulations, 1986* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. For this purpose, in 2013-14 Prairie South School Division created an SCC working template to align roles and responsibilities to support student learning and well-being. We hosted two network sessions with all 33 SCC's represented.

The Board of Education invited our SCC's to the Annual Meeting of Electors (AME) to celebrate their successes and share with other SCC members. In 2014, 180 SCC and community members attended the AME. The Board of Education financially supports SCC's to attend professional development opportunities to build on their understanding and capacity to support student learning and well-being. Many SCC's annually attend and present at the National Rural Congress. Numerous resources have been developed and posted on the Division web site to support SCC orientation and training.

The Regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. Prairie South School Division's policy requires SCC's to engage in an ongoing process of self-monitoring and reporting of SCC role in developing and supporting schools LIP. Learning Improvement Plans are reviewed and revised with SCC's on a monthly basis.

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in education. Our SCC's play a key role developing and supporting initiatives and programs to engage parents and community alike. These programs are unique to each community, and vary from sponsoring guest speakers, engaging parents to complete *Tell Them From Me* Surveys, organize workshops and presentations to inform and involve parents and community members in improving learning opportunities for students and staff.

What all the schools of Prairie South School Division have in common is the importance of SCC's as a mechanism for connecting community and school. SCC's play a role in governance and they have established formal processes to foster community and parent involvement. For example, the SCC at Coronach School recently presented at the National Congress on Rural Education. The SCC shared the many successful ways they engage and connect with their community.

Our Students and Staff

Students

Student Profile - In 2013-14, 6526 students were enrolled in Prairie South School Division. This is virtually the same number as in 2012-13 and is a small increase from 2011-12.

We continue to graduate more grade 12 students than we have coming into kindergarten, but this is offset by the fact that the number of students in a class continues to grow in most cases as the cohort moves up through the grades.

Prairie South Schools faced a number of years of significant enrolment declines at its inception, but that enrolment loss has leveled out to where there is little change from year to year. Kindergarten numbers continue to be stronger than they have been in the past. Projections are for a modest loss of students for 2014-15 and then modest annual increases in the years going forward. Prairie South looks forward to a period of growth in student numbers.

Figure 2: Enrolment by Grade - September 30

Grade	School Year		
	2011-12	2012-13	2013-14
Kindergarten	411	497	487
1	444	436	512
2	490	451	450
3	410	503	452
4	457	416	508
5	421	463	421
6	498	437	465
7	455	499	441
8	510	472	506
9	528	515	506
10	605	557	555
11	580	610	539
12	689	666	684
Total	6498	6522	6526

PreK Overall	241	315	311
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.
Source: Ministry of Education, 2014

Subpopulation Enrolments	Grades	School Year		
		2011-12	2012-13	2013-14
Self-Identified FNMI	K to 3	49	63	64
	4 to 6	55	63	58
	7 to 9	66	76	87
	10 to 12	82	116	102
	Total	252	318	311
French Immersion	K to 3	193	208	220
	4 to 6	62	66	98
	7 to 9	61	58	40
	10 to 12	36	43	50
	Total	352	375	408
English as an Additional Language	1 to 3	–	90	81
	4 to 6	–	67	76
	7 to 9	–	52	72
	10 to 12	–	50	66
	Total	–	259	295

Note: The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year.

Source: Ministry of Education, 2014

Staff

Staff Profile - Prairie South School Division employs over 1300 people in the Southern Saskatchewan region and makes a significant contribution to the regional economy. The Division employs the full-time equivalent of 962.57 people. About 44% of these employees are teachers, the other 56% represent a wide range of occupations. The School Division needs educational assistants, administrative staff, information technology (IT) people, facility operators, bus drivers, accountants and other staff in order to provide a quality education for students of the Division.

Figure 3: School Division Staff – 2013-14

Job Category	FTEs
Classroom teachers	422.15
Principals, vice-principals	37.4
Other educational staff – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	206.88
Administrative and financial staff – e.g., clerks, accountants, IT people, administrative assistants	83.28
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	69.6
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	136.26
Senior management team – e.g. chief financial officer, director of education, superintendents	7
Total Full-Time Equivalent (FTE) Staff	962.57

Notes:

- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
- Information for all staff is at August 31, 2014.

Source: Prairie South School Division Human Resources Department

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

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

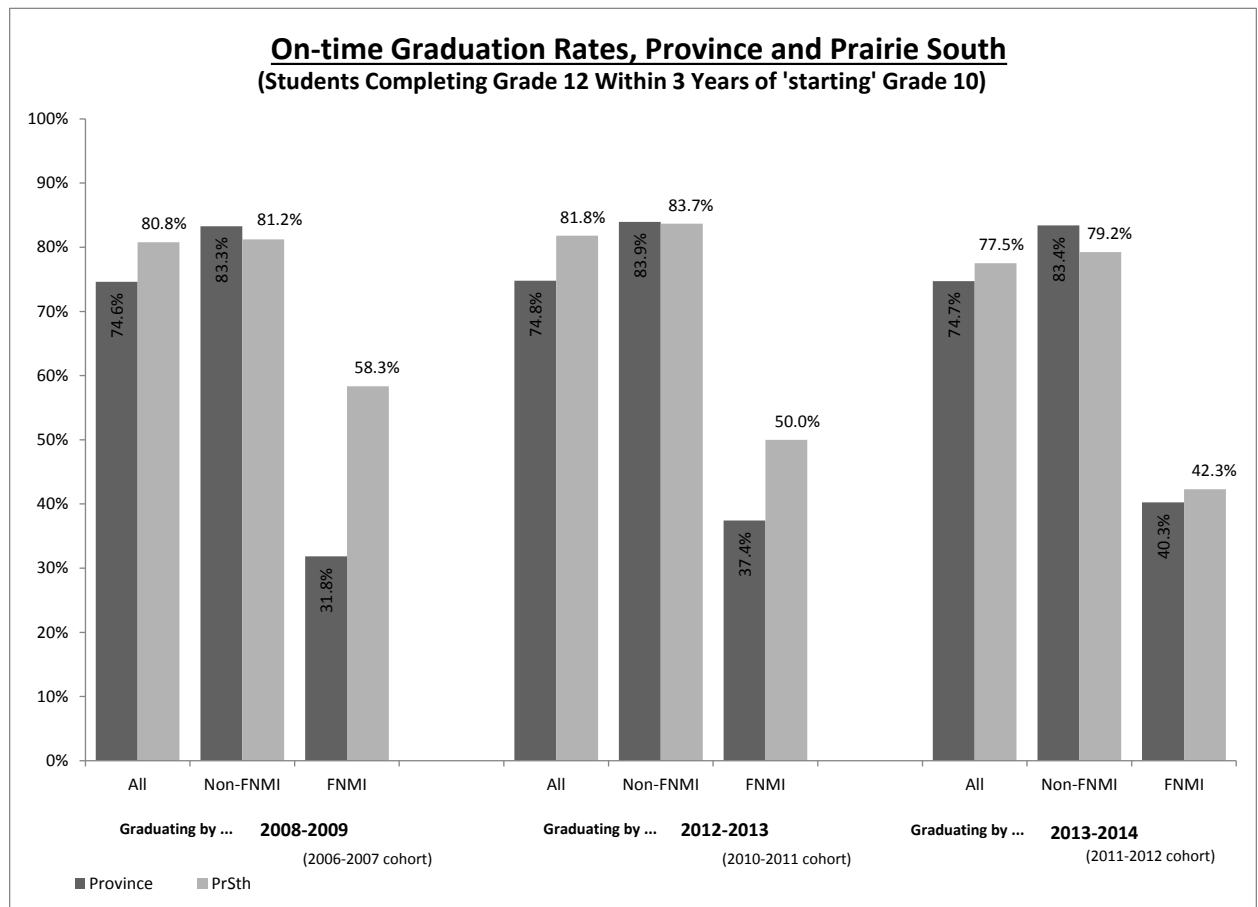
Each of the Superintendents of Operations works with the school-based administrators in their cluster and with designated learning support teams.

Indicators

Grade 12 Graduation

Three-Year Graduation Rates – On Time Graduation rates in Prairie South have seen a slight decline over the last three cohort groups overall as well as in both non FNMI and FNMI. The most significant decline has been within the FNMI population with a nearly 7% decline.

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



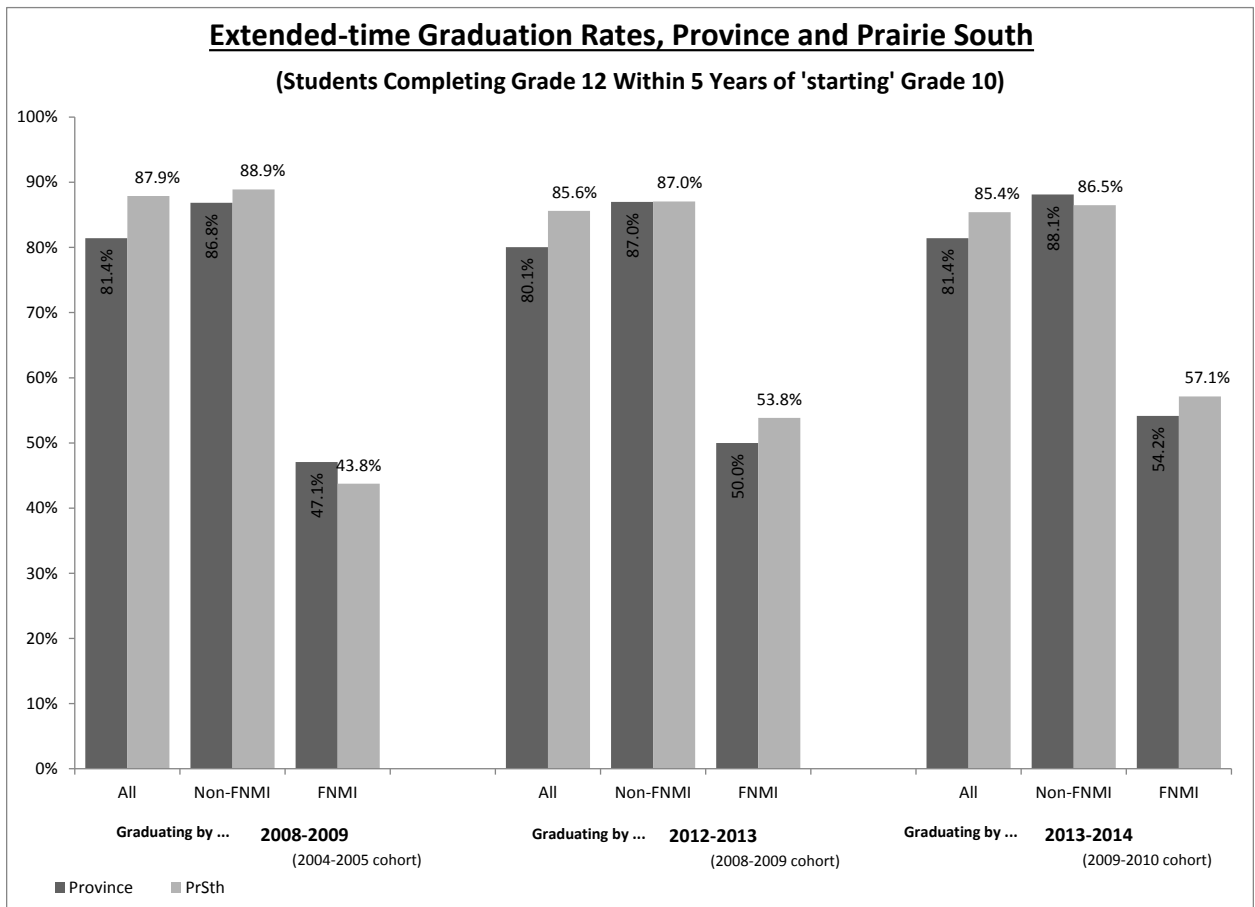
Note:

On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

Five-Year Graduation Rates – Students in Prairie South experience a higher graduation rate when extending their high school career over 5 years and that has stayed relatively stable for the past 3 cohort groups. The FNMI students in Prairie South have a higher graduation rate over 5 years than the FNMI students in the rest of the province.

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



Note:

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

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

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

Source: Ministry of Education, 2014

Average Final Marks

Students in Prairie South earn average final marks higher than their provincial counterparts in all subject areas except Math Foundations 20 which is exactly the same as the provincial average. FNMI students in Prairie South earn average final marks that are between 2 and 12 percent higher than the provincial final marks for FNMI. Non FNMI students in Prairie South earn higher marks than their provincial counterparts but by a smaller margin ranging between less than 1% to just over 2%.

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

Average Final Marks in Selected Secondary-Level Courses 2013-14						
Subject	All Students		Non-FNMI		FNMI	
	Province	Prairie South SD	Province	Prairie South SD	Province	Prairie South SD
English Language Arts A 10	72.0	76.5	74.9	77.0	60.2	68.3
English Language Arts B 10	71.7	75.5	74.6	75.9	59.5	68.0
Science 10	70.6	74.0	73.9	74.4	57.1	63.9
Math: Workplace and Apprenticeship 10	71.1	77.2	74.6	77.6	57.8	70.6
Math: Foundations and Pre-calculus 10	70.7	73.0	72.9	73.4	58.5	65.0
English Language Arts 20	73.0	75.2	74.9	75.6	63.3	65.6
Math: Workplace and Apprenticeship 20	66.9	70.3	69.6	70.9	59.5	nr
Math: Foundations 20	72.6	72.9	74.2	73.0	63.5	nr

Note:

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

Grade 7 to 10 Transitions

Rates of students remaining in school from grade 7 to grade 10 are strong in Prairie South for both FNMI and non FNMI students with both groups showing a less than 5% discontinue rate. The difference between the FNMI and non FNMI students is negligible at less than 1%.

Figure 7: Student Transitions Between Grades 7 and 10

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
All students	514	516	492	94.9%	92.8%	94.1%	95.7%
Non-FNMI students	na	482	465	na	92.5%	94.4%	95.7%
FNMI students	28	34	27	75.0%	100.0%	88.9%	96.3%

Note:

Students who have not progressed to Grade 10 "on-time" may have remained in a previous grade or were not re-enrolled in subsequent years. "Still in School" is the proportion of students either in Grade 10 or continuing a previous grade.

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

Categories where results are not available at this time are recorded as (na).

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or

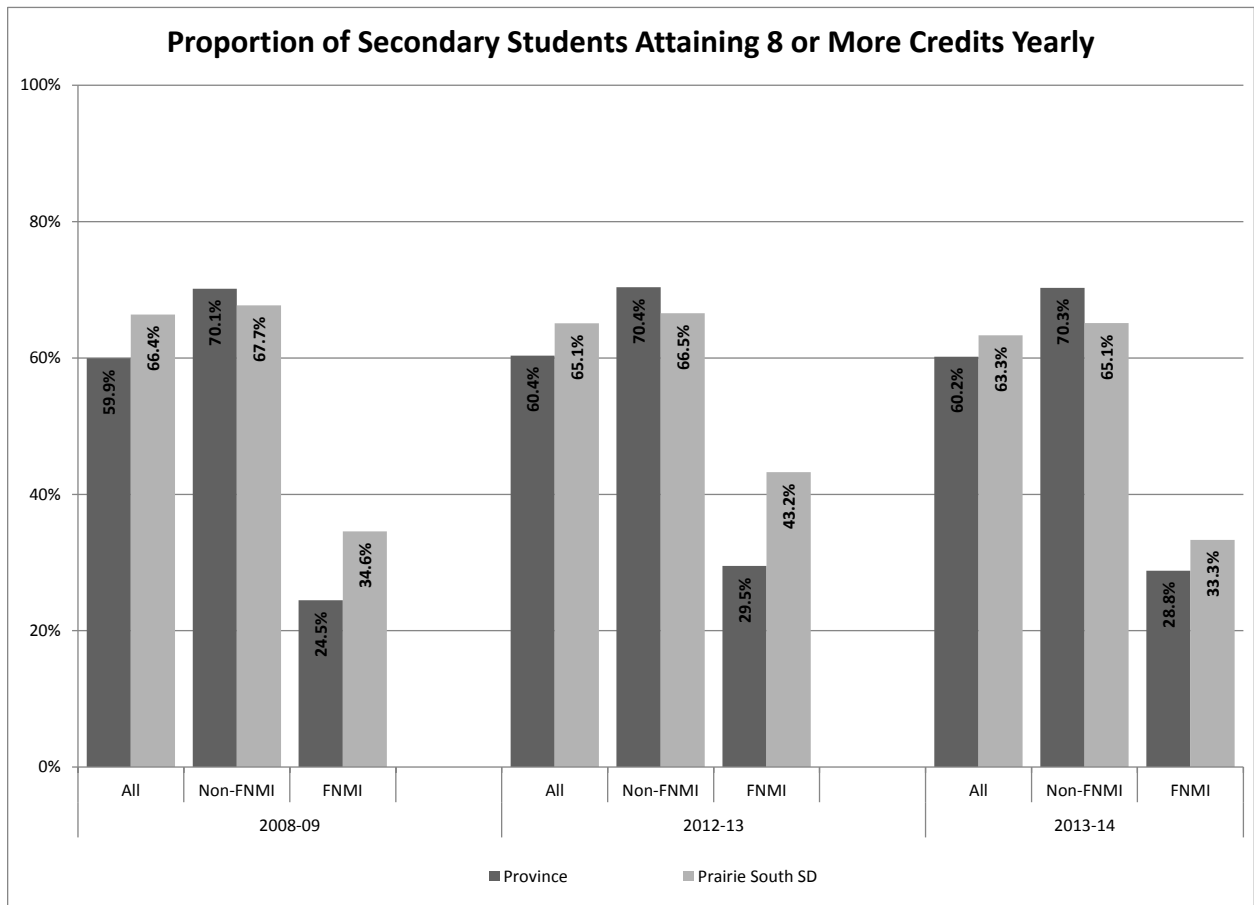
Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

Credit Attainment

The proportion of Prairie South students attaining 8 or more credits yearly is slightly below the provincial average for non FNMI students and about 5% above the provincial average for FNMI students. Overall, all students in Prairie South attain more credits proportionally. The overall number of credits has dropped by almost 10% in the past year which may be due to students being more focused on attaining higher marks in certain credits needed as well as students being clearer on what they require for their planned career path.

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



Note:

Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight of more credits yearly.

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

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

Source: Ministry of Education, 2014

Facilities and Transportation

Facilities

Prairie South School Division's facilities include:

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

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

Several schools in the Division were modernized and/or renovated during the 2013-14 year. A list of these infrastructure projects appears in Appendix E of this annual report along with the estimated cost of each project. Currently, we are in the design stages of a major capital project to combine Gravelbourg Elementary School and Gravelbourg High School. The renovation/addition project is scheduled to be completed in 2016.

As one of only 11 school divisions to be selected for a LEAN project in 2012, Prairie South School Division has streamlined their preventative maintenance system, allowing for more cost efficient and timely repairs and upgrades to the Divisions 40 schools, continuing to add value to the end user - the staff and students.

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

Student Transportation

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

Prairie South School Division operates its own transportation service and owns a fleet of 177 buses of various sizes.

Figure 9: Student Transportation

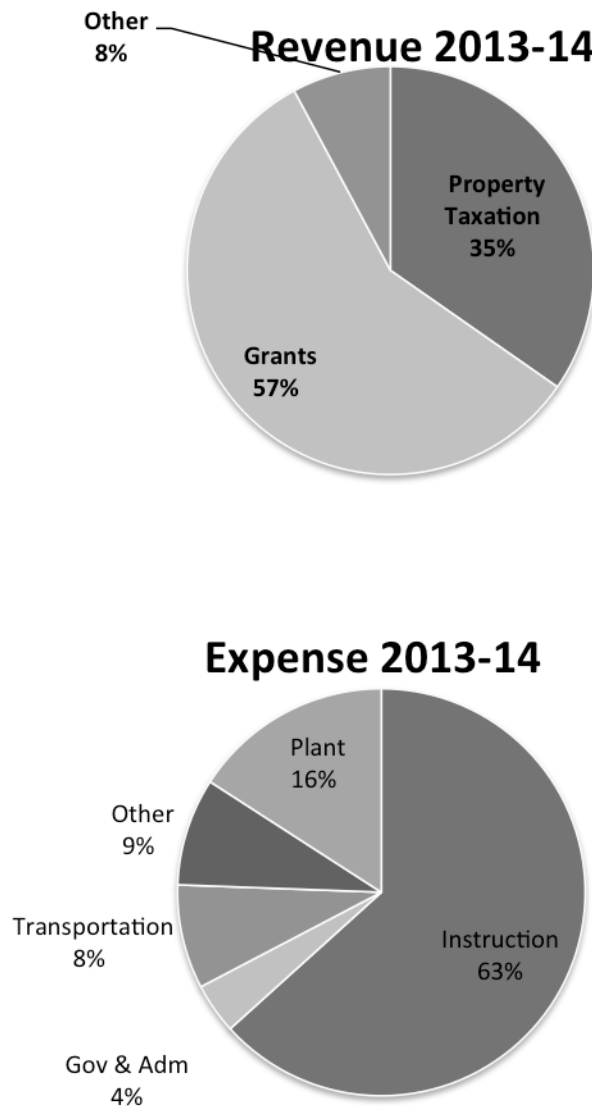
Transportation Statistics	
Students transported	3,056
In-town students transported (included in above)	1,280 (Urban - Moose Jaw)
Transportation Routes	140
Number of Buses	177
Kilometres travelled daily	32,925
Average age of bus	8 Years
Capacity Utilized on buses	74% (Average)
Average one-way ride time	36 minutes
Longest one-way ride time	99 minutes
Kilometers per year travelled on school trips	6,189,900
Cost per student per year	\$2,367.58
Cost per kilometre travelled	\$1.17

Financial Overview

Revenue and Expenses

The fiscal year as at August 31, 2014 ended with revenues of \$85,275,098 compared to budgeted revenues of \$84,175,058. The division had expenses of \$88,083,122 compared to budgeted expenses of \$88,299,436. Prairie South School Division ended the year an operating deficit of \$2,808,024 compared to a budgeted deficit of \$4,124,378. The year ends with an accumulated surplus of \$72,680,797 and net financial assets of \$19,139,482.

Figure 10: Summary of Revenue and Expenses – 2013-14



Budget to Actual Revenue, Expenditures and Variances

Figure 11: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2013 to August 31, 2014

	2014 Budget	2014 Actual	2013 Actual	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
REVENUES						
Property Taxation	29,505,075	29,568,054	29,225,371	62,979	0%	
Grants	47,696,666	49,013,538	52,481,846	1,316,872	3%	
Tuition and Related Fees	97,458	49,071	41,757	(48,387)	-50%	1
School Generated Funds	1,228,000	1,217,018	1,308,315	(10,982)	-1%	
Complementary Services	523,791	555,549	627,232	31,758	6%	2
External Services	4,561,943	4,460,129	4,318,551	(101,814)	-2%	
Other	562,125	411,739	688,139	(150,386)	-27%	3
Total Revenues	84,175,058	85,275,098	88,691,211	1,100,040	1%	
EXPENSES						
Governance	581,673	528,827	600,764	(52,846)	-9%	4
Administration	3,337,589	3,004,953	3,082,325	(332,636)	-10%	5
Instruction	55,533,596	55,756,422	55,616,312	222,826	0%	
Plant	13,743,184	13,979,496	15,276,283	236,312	2%	
Transportation	7,235,310	7,288,118	7,213,086	52,808	1%	
Tuition and Related Fees	72,500	113,897	76,430	41,397	57%	6
School Generated Funds	1,228,000	1,095,858	1,220,566	(132,142)	-11%	7
Complementary Services	2,110,890	2,036,235	2,240,534	(74,655)	-4%	
External Services	4,374,878	4,378,862	4,304,039	3,984	0%	
Other Expenses	81,816	(99,546)	97,456	(181,362)	-222%	8
Total Expenses	88,299,436	88,083,122	89,727,795	(216,314)	0%	
Surplus (Deficit) for the Year	(4,124,378)	(2,808,024)	(1,036,584)			

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

Note	Explanation
1	We had included tuition for the Associate Schools which was required by the way the Ministry did budgets for 2013-14. That problem is taken care of in the 2014-15 budget year. We were out roughly 35,000 in this category.
2	The variance is a nutrition grant that was received during the year but not budgeted.
3	Investment returns were lower than anticipated at the time of budget development and originally \$70,000 was budgeted in revenue from WCB however due to accounting rules those funds were credited against salaries.
4	We provide an annual allocation to our SCC's for operations and PD. However these funds are not always used in the current year. SCC's are able to carry forward any unused funds. The SCC's spent \$54,000 less than budgeted which was all carried forward.
5	A portion of administration salaries was charged to administration salaries External which covers the 4% administration fee charged to Associate schools. This makes up most of the difference in the administration variance.
6	We had more students than expected which caused the higher than forecasted amount.
7	We forecast our SGF revenues and expenses based on a 3 year average. Schools do not budget for SGF revenues or expenditures. There can be many variables from year to year in SGF revenues and expenses.
8	The negative amount is due to the change in the accumulated allowance for bad debts regarding taxes.

Appendix A: Management Report and Audited Financial Statements

Audited Financial Statements

Of the Prairie South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2014

Bernard Girardin
Chief Financial Officer

Stark & Marsh, Chartered Accountants LLP
Auditor

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

November 25, 2014

Management's Responsibility for the Financial Statements

The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial statements.

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

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

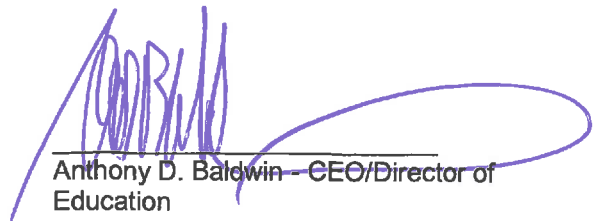
On behalf of the Board of Education of the Prairie South School Division of Saskatchewan
No. 210.



Shawn Davidson - Board Chair



Bernard Girardin -Chief Financial Officer



Anthony D. Baldwin - CEO/Director of
Education



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Prairie South School Division No. 210, which comprise the statement of financial position as at August 31, 2014, and the statement of operations and accumulated surplus from operations, statement of changes in net financial assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Prairie South School Division No. 210 as at August 31, 2014, and the results of its operations and accumulated surplus, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.


Chartered Accountants, LLP

Swift Current, Saskatchewan
November 25, 2014

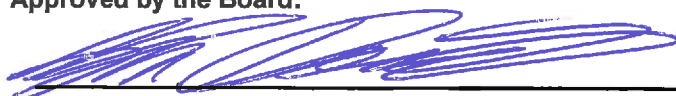
Prairie South School Division No. 210
Statement of Financial Position
as at August 31, 2014

	2014	2013
Financial Assets		
Cash and Cash Equivalents	17,000,562	18,755,140
Accounts Receivable (Note 8)	13,415,420	13,333,342
Portfolio Investments (Note 4)	72,989	75,176
Total Financial Assets	30,488,971	32,163,658
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	5,527,712	5,073,928
Long Term Debt (Note 10)	1,512,647	1,847,476
Liability for Employee Future Benefits (Note 6)	2,100,200	1,971,200
Deferred Revenue (Note 11)	2,208,930	2,779,186
Total Liabilities	11,349,489	11,671,790
Net Financial Assets	19,139,482	20,491,868
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	52,749,252	54,364,598
Inventory of Supplies for Consumption	166,136	184,530
Prepaid Expenses	625,927	447,825
Total Non-Financial Assets	53,541,315	54,996,953
Accumulated Surplus (Note 14)	72,680,797	75,488,821

Contingent Liabilities (Note 18)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Prairie South School Division No. 210
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
REVENUES	(Note 15)		
Property Taxation	29,505,075	29,568,054	29,225,371
Grants	47,696,666	49,013,538	52,481,846
Tuition and Related Fees	97,458	49,071	41,757
School Generated Funds	1,228,000	1,217,018	1,308,315
Complementary Services (Note 12)	523,791	555,549	627,232
External Services (Note 13)	4,561,943	4,460,129	4,318,551
Other	562,125	411,739	688,139
Total Revenues (Schedule A)	84,175,058	85,275,098	88,691,211
EXPENSES			
Governance	581,673	528,827	600,764
Administration	3,337,589	3,004,953	3,082,325
Instruction	55,533,596	55,756,422	55,616,312
Plant	13,743,184	13,979,496	15,276,283
Transportation	7,235,310	7,288,118	7,213,086
Tuition and Related Fees	72,500	113,897	76,430
School Generated Funds	1,228,000	1,095,858	1,220,566
Complementary Services (Note 12)	2,110,890	2,036,235	2,240,534
External Services (Note 13)	4,374,878	4,378,862	4,304,039
Other Expenses	81,816	(99,546)	97,456
Total Expenses (Schedule B)	88,299,436	88,083,122	89,727,795
Operating (Deficit) for the Year	(4,124,378)	(2,808,024)	(1,036,584)
Accumulated Surplus from Operations, Beginning of Year	75,488,821	75,488,821	76,525,405
Accumulated Surplus from Operations, End of Year	71,364,443	72,680,797	75,488,821

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

Prairie South School Division No. 210
Statement of Changes in Net Financial Assets
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	20,491,868	20,491,868	21,675,573
Changes During the Year:			
Operating (Deficit) for the Year	(4,124,378)	(2,808,024)	(1,036,584)
Acquisition of Tangible Capital Assets (Schedule C)	(4,414,830)	(3,776,487)	(5,292,249)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	126,445	8,545
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(118,828)	(8,545)
Amortization of Tangible Capital Assets (Schedule C)	5,419,137	5,384,216	5,014,115
Net Acquisition of Inventory of Supplies	-	18,394	129,521
Net Change in Other Non-Financial Assets	-	(178,102)	1,492
Change in Net Financial Assets	(3,120,071)	(1,352,386)	(1,183,705)
Net Financial Assets, End of Year	17,371,797	19,139,482	20,491,868

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

Prairie South School Division No. 210
Statement of Cash Flows
for the year ended August 31, 2014

	2014	2013
OPERATING ACTIVITIES		
Operating (Deficit) for the Year	(2,808,024)	(1,036,584)
Add Non-Cash Items Included in Deficit (Schedule D)	5,265,388	5,005,570
Net Change in Non-Cash Operating Activities (Schedule E)	(229,258)	(3,256,485)
Cash Provided by Operating Activities	2,228,106	712,501
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(3,776,487)	(5,292,249)
Proceeds on Disposal of Tangible Capital Assets	126,445	8,545
Cash (Used) by Capital Activities	(3,650,042)	(5,283,704)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(33,063)	(43,387)
Proceeds on Disposal of Portfolio Investments	35,250	241,291
Cash Provided by Investing Activities	2,187	197,904
FINANCING ACTIVITIES		
Repayment of Long Term Debt	(334,829)	(319,103)
Cash (Used) by Financing Activities	(334,829)	(319,103)
(DECREASE) IN CASH AND CASH EQUIVALENTS	(1,754,578)	(4,692,402)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	18,755,140	23,447,542
CASH AND CASH EQUIVALENTS, END OF YEAR	17,000,562	18,755,140

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

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	29,505,075	27,979,408	28,086,859
Revenue from Supplemental Levies	-	200,306	111,207
Total Property Tax Revenue	29,505,075	28,179,714	28,198,066
Grants in Lieu of Taxes:			
Federal Government	-	450,907	488,959
Provincial Government	-	238,652	241,972
Railways	-	335,907	408,648
Other	-	271,882	276,151
Total Grants in Lieu of Taxes	-	1,297,348	1,415,730
Other Tax Revenues:			
Treaty Land Entitlement - Urban	-	-	-
Treaty Land Entitlement - Rural	-	5,716	-
House Trailer Fees	-	105,479	117,213
Total Other Tax Revenues	-	111,195	117,213
Additions to Levy:			
Penalties	-	180,528	175,467
Other	-	12,257	6,687
Total Additions to Levy	-	192,785	182,154
Deletions from Levy:			
Cancellations	-	(193,648)	(328,674)
Other Deletions	-	(19,340)	(359,118)
Total Deletions from Levy	-	(212,988)	(687,792)
Total Property Taxation Revenue	29,505,075	29,568,054	29,225,371
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	45,781,201	46,606,562	49,916,307
Other Ministry Grants	32,000	109,234	91,898
Total Ministry Grants	45,813,201	46,715,796	50,008,205
Other Provincial Grants	276,000	409,821	252,255
Grants from Others	-	33,787	55,777
Total Operating Grants	46,089,201	47,159,404	50,316,237
Capital Grants			
Ministry of Education Capital Grants	1,607,465	1,844,584	2,154,402
Other Capital Grants	-	9,550	11,207
Total Capital Grants	1,607,465	1,854,134	2,165,609
Total Grants	47,696,666	49,013,538	52,481,846

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	30,000	29,150	27,775
Federal Government and First Nations	10,500	12,321	12,532
Individuals and Other	56,958	7,600	1,450
Total Tuition Fees	97,458	49,071	41,757
Total Operating Tuition and Related Fees	97,458	49,071	41,757
Total Tuition and Related Fees Revenue	97,458	49,071	41,757
School Generated Funds Revenue			
Curricular:			
Student Fees	51,000	16,619	18,949
Total Curricular Fees	51,000	16,619	18,949
Non-Curricular Fees:			
Commercial Sales - GST	733,000	788,815	819,438
Commercial Sales - Non-GST	32,000	5,120	40,076
Fundraising	139,000	55,604	135,999
Grants and Partnerships	71,000	74,402	103,534
Students Fees	121,000	191,233	169,008
Other	81,000	85,225	21,311
Total Non-Curricular Fees	1,177,000	1,200,399	1,289,366
Total School Generated Funds Revenue	1,228,000	1,217,018	1,308,315
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	511,478	511,476	509,664
Other Ministry Grants	-	29,800	102,409
Other Provincial Grants	-	12,463	-
Other Grants	12,313	1,810	14,055
Total Operating Grants	523,791	555,549	626,128
Fees and Other Revenue			
Other Revenue	-	-	1,104
Total Fees and Other Revenue	-	-	1,104
Total Complementary Services Revenue	523,791	555,549	627,232

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
External Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	4,106,860	3,752,976	3,759,742
Other Provincial Grants	69,700	62,045	-
Other Grants	-	-	86,364
Total Operating Grants	4,176,560	3,815,021	3,846,106
Fees and Other Revenue			
Tuition and Related Fees	-	4,613	3,766
Gain on Disposal of Capital Assets	-	101,648	-
Other Revenue	385,383	538,847	468,679
Total Fees and Other Revenue	385,383	645,108	472,445
Total External Services Revenue	4,561,943	4,460,129	4,318,551
Other Revenue			
Miscellaneous Revenue	163,650	65,255	325,481
Sales & Rentals	52,000	57,649	59,782
Investments	339,500	271,655	294,331
Gain on Disposal of Capital Assets	6,975	17,180	8,545
Total Other Revenue	562,125	411,739	688,139
TOTAL REVENUE FOR THE YEAR	84,175,058	85,275,098	88,691,211

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Governance Expense			
Board Members Expense	213,966	191,946	198,551
Professional Development- Board Members	61,500	45,423	50,538
Advisory Committees	79,400	41,421	42,013
Elections	12,000	687	55,490
Other Governance Expenses	214,807	249,350	254,172
Total Governance Expense	581,673	528,827	600,764
Administration Expense			
Salaries	2,462,016	2,241,150	2,256,180
Benefits	337,448	295,157	295,315
Supplies & Services	239,951	207,423	198,522
Non-Capital Furniture & Equipment	850	690	705
Building Operating Expenses	104,600	97,613	209,678
Communications	35,750	31,485	36,951
Travel	42,060	43,338	32,278
Professional Development	70,360	59,732	22,950
Amortization of Tangible Capital Assets	44,554	28,365	29,746
Total Administration Expense	3,337,589	3,004,953	3,082,325
Instruction Expense			
Instructional (Teacher Contract) Salaries	37,758,698	38,328,003	38,227,141
Instructional (Teacher Contract) Benefits	2,246,669	2,320,480	2,235,548
Program Support (Non-Teacher Contract) Salaries	7,518,013	7,296,803	7,380,796
Program Support (Non-Teacher Contract) Benefits	1,680,096	1,613,380	1,685,421
Instructional Aids	1,589,965	1,536,210	1,531,968
Supplies & Services	940,919	830,557	1,081,372
Non-Capital Furniture & Equipment	310,123	415,473	293,517
Communications	319,073	224,078	258,661
Travel	245,773	237,016	261,646
Professional Development	558,731	371,043	486,138
Student Related Expense	519,015	538,977	522,628
Amortization of Tangible Capital Assets	1,846,521	2,044,402	1,651,476
Total Instruction Expense	55,533,596	55,756,422	55,616,312

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Plant Operation & Maintenance Expense			
Salaries	3,298,980	3,390,697	3,475,738
Benefits	801,067	718,157	665,567
Supplies & Services	19,950	29,982	33,005
Non-Capital Furniture & Equipment	19,000	30,082	31,373
Building Operating Expenses	6,921,925	7,321,622	8,493,516
Communications	10,000	7,870	11,482
Travel	98,000	95,654	136,810
Professional Development	14,280	6,928	10,194
Amortization of Tangible Capital Assets	2,559,982	2,378,504	2,418,598
Total Plant Operation & Maintenance Expense	13,743,184	13,979,496	15,276,283
Student Transportation Expense			
Salaries	3,330,705	3,207,047	3,213,658
Benefits	771,686	757,724	740,421
Supplies & Services	1,151,255	1,380,905	1,236,443
Non-Capital Furniture & Equipment	450,710	477,360	527,412
Building Operating Expenses	91,250	73,266	94,952
Communications	20,650	16,870	22,178
Travel	2,000	856	1,289
Professional Development	7,500	11,782	13,772
Contracted Transportation	441,474	433,085	453,051
Amortization of Tangible Capital Assets	968,080	929,223	909,910
Total Student Transportation Expense	7,235,310	7,288,118	7,213,086
Tuition and Related Fees Expense			
Tuition Fees	72,500	113,897	76,430
Total Tuition and Related Fees Expense	72,500	113,897	76,430
School Generated Funds Expense			
Supplies & Services	21,000	10,514	53,317
Cost of Sales	607,000	554,160	584,585
School Fund Expenses	600,000	531,184	582,664
Total School Generated Funds Expense	1,228,000	1,095,858	1,220,566

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Complementary Services Expense			
Tuition Fees	17,000	-	-
Instructional (Teacher Contract) Salaries & Benefits	956,526	953,204	970,257
Program Support (Non-Teacher Contract) Salaries & Benefits	700,984	679,129	765,593
Supplies & Services	316,400	301,171	331,517
Communications	3,300	2,307	4,699
Travel	18,200	23,994	48,511
Professional Development (Non-Salary Costs)	6,500	4,355	15,028
Student Related Expenses	91,980	69,126	101,980
Amortization of Tangible Capital Assets	-	2,949	2,949
Total Complementary Services Expense	2,110,890	2,036,235	2,240,534
External Service Expense			
Other Fees	1,454,289	1,048,395	1,093,282
Administration Salaries & Benefits	-	150,120	150,389
Instructional (Teacher Contract) Salaries & Benefits	2,649,617	2,915,094	2,800,031
Program Support (Non-Teacher Contract) Salaries & Benefits	152,222	164,664	153,694
Transportation Salaries & Benefits	-	2,306	2,615
Supplies & Services	5,080	2,390	3,570
Non-Capital Furniture & Equipment	-	461	866
Building Operating Expenses	8,900	3,768	15,218
Communications	650	730	514
Travel	11,200	3,404	2,407
Professional Development (Non-Salary Costs)	3,760	2,401	1,381
Student Related Expenses	89,160	84,356	78,637
Amortization of Tangible Capital Assets	-	773	1,435
Total External Services Expense	4,374,878	4,378,862	4,304,039

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	100	-	15
Interest on Other Capital Loans and Long Term Debt			
Other	81,716	81,716	97,441
Total Interest and Bank Charges	<u>81,816</u>	<u>81,716</u>	<u>97,456</u>
Provision for Uncollectable Taxes	-	(181,262)	-
Total Other Expense	81,816	(99,546)	97,456
TOTAL EXPENSES FOR THE YEAR	88,299,436	88,083,122	89,727,795

Prairie South School Division No. 210

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2014**

	Land		Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets Under			
	Land	Improvements	Buildings	Short term	Buses	Vehicles	Equipment	Audio Equipment	Software	Construction	2014	2013
Tangible Capital Assets - at Cost:												
Opening Balance as of September 1	1,718,010	414,093	95,912,347	2,615,210	12,698,203	702,556	4,915,597	6,559,848	129,836	720,289	126,385,989	121,560,438
Additions/Purchases	-	5,231	302,347	-	686,895	30,065	748,248	1,350,494	6,106	647,101	3,776,487	5,292,249
Disposals	-	-	(33,111)	-	(1,188,138)	(5,936)	(307,633)	-	-	-	(1,534,818)	(466,698)
Transfers to (from)	-	-	712,498	-	-	-	-	-	-	(712,498)	-	-
Closing Balance as of August 31	1,718,010	419,324	96,894,081	2,615,210	12,196,960	726,685	5,356,212	7,910,342	135,942	654,892	128,627,658	126,385,989
Tangible Capital Assets - Amortization:												
Opening Balance as of September 1	-	227,020	56,259,386	1,636,597	7,805,718	610,629	1,584,292	3,847,993	49,756	-	72,021,391	67,473,974
Amortization of the Period	-	18,482	2,088,279	54,145	854,459	38,137	534,036	1,769,490	27,188	-	5,384,216	5,014,115
Disposals	-	-	(25,494)	-	(1,188,138)	(5,936)	(307,633)	-	-	-	(1,527,201)	(466,698)
Closing Balance as of August 31	N/A	245,502	58,322,171	1,690,742	7,472,039	642,830	1,810,695	5,617,483	76,944	N/A	75,878,406	72,021,391
Net Book Value:												
Opening Balance as of September 1	1,718,010	187,073	39,652,961	978,613	4,892,485	91,927	3,331,305	2,711,855	80,080	720,289	54,364,598	54,086,464
Closing Balance as of August 31	1,718,010	173,822	38,571,910	924,468	4,724,921	83,855	3,545,517	2,292,859	58,998	654,892	52,749,252	54,364,598
Change in Net Book Value	-	(13,251)	(1,081,051)	(54,145)	(167,564)	(8,072)	214,212	(418,996)	(21,082)	(65,397)	(1,615,346)	278,134
Disposals:												
Historical Cost	-	-	33,111	-	1,188,138	5,936	307,633	-	-	-	1,534,818	466,698
Accumulated Amortization	-	-	25,494	-	1,188,138	5,936	307,633	-	-	-	1,527,201	466,698
Net Cost	-	-	7,617	-	-	-	-	-	-	-	7,617	-
Price of Sale	802	-	109,265	-	13,594	226	2,558	-	-	-	126,445	8,545
Gain/loss on Disposal	802	-	101,648	-	13,594	226	2,558	-	-	-	118,828	8,545
Net Book Value (NBV) of Assets Pledged as Security for Debt												
	-	-	-	-	1,512,648	-	-	-	-	-	1,512,648	1,847,476

Prairie South School Division No. 210
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2014

	2014	2013
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	5,384,216	5,014,115
Net (Gain) on Disposal of Tangible Capital Assets	(118,828)	(8,545)
Total Non-Cash Items Included in Deficit	5,265,388	5,005,570

Prairie South School Division No. 210
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2014

	2014	2013
Net Change in Non-Cash Operating Activities:		
(Increase) in Accounts Receivable	(82,078)	(50,333)
(Decrease) in Provincial Grant Overpayment	-	(1,747,384)
Increase (Decrease) In Accounts Payable and Accrued Liabilities	453,784	(1,797,860)
Increase (Decrease) in Liability for Employee Future Benefits	129,000	(7,800)
Increase (Decrease) in Deferred Revenue	(570,256)	215,879
Decrease in Inventory of Supplies for Consumption	18,394	129,521
Decrease (Increase) in Prepaid Expenses	(178,102)	1,492
Total Net Change in Non-Cash Operating Activities	(229,258)	(3,256,485)

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the 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 Chartered Professional Accountants of Canada (CPA Canada).

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

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

In 2014, the school division adopted the new PSA standard PS3260 Liability for Contaminated Sites.

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

b) Reporting Entity

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

c) Trust Funds

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

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

d) Basis of Accounting

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

e) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$2,100,200 (2013 - \$1,971,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$29,568,054 (2013 - \$29,225,371) because final tax assessments may differ from estimates.
- uncollectible taxes of \$1,222,064 (2013 - \$1,403,326) because actual collectability may differ from initial estimates.
- the teacher accrual for retroactive salaries related to the 2014 year of \$648,541 (2013 - \$0) because the actual amount in the final negotiated contract may differ from initial estimates.
- useful lives of capital assets and the related amortization for \$5,384,216 (2013 - \$5,014,115) because the actual useful lives of the capital assets may differ from their economic lives.
- prior years tangible capital asset historical costs and related amortization for these assets may become obsolete prior to the end of their estimated useful lives.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require a material change in the amounts recognized or disclosed.

f) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial

statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accrued salaries and benefits, accounts payable and accrued liabilities and long term debt.

All financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date.

g) Financial Assets

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

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

Accounts Receivable includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding

collectability of outstanding balances. Provincial grants receivable represent operating, capital and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

Portfolio Investments consist of term deposits and guaranteed investment certificates carried at amortized cost and unrealized equity in Saskatchewan co-operatives and credit unions. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (f).

h) Non-Financial Assets

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

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets include land, land improvements, buildings, buildings-short term, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, and assets under construction. Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	4 years
Computer software	5 years

Assets under construction are not amortized until completed and placed into service for use.

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

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

Prepaid Expenses are prepaid amounts for goods or services such as Saskatchewan School Board Association fees; building, vehicle and liability insurance; Workers' Compensation fees; software licensing and maintenance, professional development opportunities and Five Hills Health District services which will provide economic benefits in one or more future periods.

i) Liabilities

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

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

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. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

Deferred Revenue from Non-government Sources represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

j) Employee Pension Plans

Employees of the school division participate in the following pension plans:

Multi-Employer Defined Benefit Plans

The school division's employees participate in one of the following multi-employer defined benefit plans:

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

k) Revenue Recognition

Revenues are recognized on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

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

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

iii) Fees and Services

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

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

l) Statement of Remeasurement Gain and Losses

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

3. SHORT TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$15,000,000 that bears interest at Bank prime rate minus 0.50% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by property taxes and operating grants receivable. This line of credit was approved by the Minister of Education on November 16, 2011. The balance drawn on the line of credit at August 31, 2014 was \$0.00 (August 31, 2013 - \$0.00).

4. PORTFOLIO INVESTMENTS

Portfolio investments comprised of the following:

	2014	2013
Portfolio investments in the cost and amortized cost category:	Cost	Cost
Conexus Credit Union Term Deposit	\$ 12,726	\$ 12,726
CIBC Long Term GIC	14,000	14,000
Conexus Credit Union Term Deposit	2,616	2,581
Innovation Credit Union Term Deposit	8,785	8,623
CIBC Term Deposit	-	1,016
Royal Bank GIC	5,273	5,231
CIBC Flexible GIC	11,339	11,249
Equity in co-operatives	17,488	19,374
Credit Union equity funds	762	376
Total portfolio investments reported at cost and amortized cost	\$ 72,989	\$ 75,176

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual
Governance	\$ 186,914	\$ 341,913	\$ -	\$ -	\$ 581,673	\$ 528,827	\$ 600,764
Administration	2,536,307	440,281	-	28,365	3,337,589	3,004,953	3,082,325
Instruction	49,558,666	4,153,354	-	2,044,402	55,533,596	55,756,422	55,616,312
Plant	4,108,854	7,492,138	-	2,378,504	13,743,184	13,979,496	15,276,283
Transportation	3,964,771	2,394,124	-	929,223	7,235,310	7,288,118	7,213,086
Tuition and Related Fees	-	113,897	-	-	72,500	113,897	76,430
School Generated Funds	-	1,095,858	-	-	1,228,000	1,095,858	1,220,566
Complementary Services	1,632,333	400,953	-	2,949	2,110,890	2,036,235	2,240,534
External Services	3,232,184	1,145,905	-	773	4,374,878	4,378,862	4,304,039
Other	-	(181,262)	81,716	-	81,816	(99,546)	97,456
TOTAL	\$65,220,029	\$17,397,161	\$81,716	\$ 5,384,216	\$88,299,436	\$88,083,122	\$89,727,795

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment and compensated absence benefits and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, and vacation banks. These benefits generally accumulate with employee service and benefit amounts are determined with reference to employees' final earnings at the time they are paid out. Significant assumptions include discount rate, inflation and salary scale. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the Statement of Financial Position.

Details of the employee future benefits are as follows:

	2014	2013
Actuarial valuation date	31-Aug-14	31-Aug-13
Long-term assumptions used:		
Salary escalation rate	3.25%	3.25%
Discount rate	2.80%	3.50%
Inflation rate	2.25%	2.25%
Expected average remaining service life (years)	12	12

Liability for Employee Future Benefits	2014	2013
Accrued Benefit Obligation - beginning of year	\$ 1,861,400	\$ 2,022,600
Current period benefit cost	176,200	185,300
Interest cost	70,500	56,200
Benefit payments	(46,900)	(255,100)
Actuarial gains / losses	124,600	(147,600)
Plan amendments	(85,600)	-
Accrued Benefit Obligation - end of year	2,100,200	1,861,400
Unamortized Net Actuarial Gains	-	109,800
Liability for Employee Future Benefits	\$ 2,100,200	\$ 1,971,200

Employee Future Benefits Expense	2014	2013
Current period benefit cost	\$ 176,200	\$ 185,300
Amortization of net actuarial gain / loss	(6,500)	5,800
Plan amendments	(64,300)	-
Benefit cost	105,400	191,100
Interest cost on unfunded employee future benefits obligation	70,500	56,200
Total Employee Future Benefits Expense	\$ 175,900	\$ 247,300

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

- a) 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:

	2014			2013
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	639	37	676	672
Member contribution rate (percentage of salary)	7.8%/11.30%	6.05% / 6.9%	6.05% / 11.3%	6.05 - 10%
Member contributions for the year	\$ 3,373,418	\$ 131,140	\$ 3,504,558	\$ 3,518,839

- b) 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.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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Details of the MEPP are as follows:

	2014	2013
Number of active School Division members	645	648
Member contribution rate (percentage of salary)	8.15%	7.4 - 8.15%
School Division contribution rate (percentage of salary)	8.15%	7.4 - 8.15%
Member contributions for the year	\$ 1,225,527	\$ 1,240,112
School Division contributions for the year	\$ 1,225,527	\$ 1,240,112
Actuarial valuation date	31-Dec-13	31-Dec-12 (Restated)
Plan Assets (in thousands)	\$ 1,685,167	\$ 1,560,967
Plan Liabilities (in thousands)	\$ 1,498,853	\$ 1,420,319
Plan Surplus (in thousands)	\$ 186,314	\$ 140,648

8. ACCOUNTS RECEIVABLE

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

	2014			2013		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$13,341,771	\$ 1,222,064	\$12,119,707	\$ 13,355,097	\$ 1,403,326	\$11,951,771
Provincial Grants Receivable	811,403	-	811,403	593,597	-	593,597
Other Receivables	484,310	-	484,310	787,974	-	787,974
Total Accounts Receivable	\$14,637,484	\$ 1,222,064	\$13,415,420	\$ 14,736,668	\$ 1,403,326	\$13,333,342

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	2014	2013
Accrued Salaries and Benefits	\$ 2,841,353	\$ 2,010,329
Supplier Payments	2,138,803	2,723,082
Staff funds	5,197	3,808
Constuction contract holdbacks & other contractual liabilities	542,359	336,709
Total Accounts Payable and Accrued Liabilities	\$ 5,527,712	\$ 5,073,928

10. LONG-TERM DEBT

Details of long-term debt are as follows:

	Interest Rate	Maturity Date	Payment Amount	Payment Frequency	Balance as at Aug 31, 2014	Balance as at Aug 31, 2013	
Capital Loans:	CIBC	4.82%	31-Aug-18	34,712	Monthly	\$ 1,512,647	\$ 1,847,476
Total Long Term Debt					\$ 1,512,647	\$ 1,847,476	

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

Future principal repayments over the next 5 years are estimated as follows:		
	Capital Loans	Total
2015	\$ 351,328	\$ 351,328
2016	368,642	368,642
2017	386,808	386,808
2018	405,869	405,869
Total	\$ 1,512,647	\$ 1,512,647

Principal and interest payments on the long-term debt are as follows:			
	Capital Loans	2014	2013
Principal	\$ 334,829	\$ 334,829	\$ 319,103
Interest	81,715	81,715	97,441
Total	\$ 416,544	\$ 416,544	\$ 416,544

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2013	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2014
Capital projects:				
Federal capital tuition	\$ 3,407	\$ 440	\$ -	\$ 3,847
Proceeds from sale of school buildings	640,156	-	-	640,156
Peacock gym floor	14,020	-	-	14,020
Legacy division capital project	2,528	-	-	2,528
Playground donations	4,468	22,614	-	27,082
Peacock auditorium improvement fee	21,626	8,240	-	29,866
Coronach School Treadmill	130	-	-	130
Peacock Donations to School Governance Association Room	2,000	-	-	2,000
Lafleche School Technology Upgrade	8,049	3,000	-	11,049
Assiniboia High Science Lab	8,082	-	-	8,082
Empire School Donation for Create our Future	-	500	414	86
Mossbank School Donation for iPad Cart	-	1,923	-	1,923
Total capital projects deferred revenue	704,466	36,717	414	740,769
Other deferred revenue:				
Property tax	2,069,088	1,439,624	2,069,091	1,439,621
Rentals, tuition & donations	5,632	28,516	5,608	28,540
Total other deferred revenue	2,074,720	1,468,140	2,074,699	1,468,161
Total Deferred Revenue	\$ 2,779,186	\$ 1,504,857	\$ 2,075,113	\$ 2,208,930

12. COMPLEMENTARY SERVICES

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

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2014:

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Nutrition	Other Programs	2014	2013
Revenue:						
Operating Grants	\$ 511,476	\$ 12,463	\$ 29,800	\$ -	\$ 553,739	\$ 626,128
Fees and Other Revenue	-	-	1,810	-	1,810	1,104
Total Revenue	511,476	12,463	31,610	-	555,549	627,232
Expenses:						
Salaries & Benefits	1,065,608	286,664	109,792	170,269	1,632,333	1,735,850
Supplies and Services	563	147,305	-	153,303	301,171	331,517
Communications	537	1,770	-	-	2,307	4,699
Travel	5,581	18,413	-	-	23,994	48,511
Professional Development (Non-Salary Costs)	2,302	2,053	-	-	4,355	15,028
Student Related Expenses	21,945	1,430	45,751	-	69,126	101,980
Amortization of Tangible Capital Assets	-	2,949	-	-	2,949	2,949
Total Expenses	1,096,536	460,584	155,543	323,572	2,036,235	2,240,534
(Deficiency) of Revenue over Expenses	\$ (585,060)	\$ (448,121)	\$ (123,933)	\$ (323,572)	\$ (1,480,686)	\$ (1,613,302)

Pre-K programs

Prekindergarten programs provide in-school programs for children of preschool age. The School Division operated eleven prekindergarten programs in the 2013/14 (eleven in 2012/13) school year: Assiniboia Seventh Avenue School, Empire School, King George School, Lafleche General School, Lindale School, Prince Arthur Community School, Westmount School, William Grayson School, Sunningdale School and two French prekindergarten programs operated at Gravelbourg Elementary School and Palliser Heights School.

Interagency Services

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

Nutrition

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

Other

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

13. EXTERNAL SERVICES

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

Following is a summary of the revenue and expenses of the External Services programs operated by the school division in 2014:

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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Summary of External Services Revenues and Expenses, by Program	Caronport High School	Cornerstone Christian School	Bus Services	Cognitive Disability Strategies	Food Services	Other Programs	2014	2013
Revenue:								
Operating Grants	\$ 1,511,673	\$ 2,241,303	\$ -	\$ 62,045	\$ -	\$ -	\$ 3,815,021	\$ 3,846,106
Fees and Other Revenue	-	-	4,613	-	132,032	508,463	645,108	472,445
Total Revenue	1,511,673	2,241,303	4,613	62,045	132,032	508,463	4,460,129	4,318,551
Expenses:								
Tuition Fees	527,450	520,945	-	-	-	-	1,048,395	1,093,282
Salaries & Benefits	982,584	1,720,154	2,307	37,074	97,420	392,645	3,232,184	3,106,729
Supplies and Services	-	-	1,845	545	-	-	2,390	3,570
Non-Capital Equipment	-	-	461	-	-	-	461	866
Building Operating Expenses	-	-	-	-	-	3,768	3,768	15,218
Communications	-	-	-	730	-	-	730	514
Travel	-	-	-	1,861	1,543	-	3,404	2,407
Professional Development	1,639	204	-	558	-	-	2,401	1,381
Student Related Expenses	-	-	-	-	84,356	-	84,356	78,637
Amortization of Tangible Capital Assets	-	-	-	-	-	773	773	1,435
Total Expenses	1,511,673	2,241,303	4,613	40,768	183,319	397,186	4,378,862	4,304,039
Excess (Deficiency) of Revenue over Expenses	\$ -	\$ -	\$ -	\$ 21,277	\$ (51,287)	\$ 111,277	\$ 81,267	\$ 14,512

Caronport High School and Cornerstone Christian School – Associate Schools

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

Bus Services

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

Food Services

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

Cognitive Disabilities Initiatives

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

Other

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

14. ACCUMULATED SURPLUS

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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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Certain amounts of the accumulated surplus from operations, as approved by the board of education, have been designated for specific future purposes, for example, school generated funds and capital reserves. These internally restricted amounts are included in the accumulated surplus from operations 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:

	August 31, 2013	Additions during the Year	Reductions during the Year	August 31, 2014
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 54,364,598	\$ -	\$(1,615,346)	\$ 52,749,252
Less: Debtowing on Tangible Capital Assets	1,847,476	-	(334,829)	1,512,647
	52,517,122	-	(1,280,517)	51,236,605
PMR maintenance project allocation	857,465	1,094,584	(389,023)	1,563,026
Internally Restricted Surplus:				
Capital Projects:				
Incomplete Board approved tangible capital asset projects	993,058	3,000,000	(2,523,142)	1,469,916
Gravelbourg School consolidation	161,712	750,000	(257,866)	653,846
Other:				
Incomplete Board approved practical applied arts program	2,596,672	-	(1,986,672)	610,000
Incomplete Board approved South Hill revitalization program	240,000	-	(240,000)	-
Board approved allocation for future elections	-	12,000	-	12,000
School generated funds	972,444	114,869	-	1,087,313
School Community Council carry forwards	95,099	34,145	-	129,244
School budget carry forwards	877,410	85,045	-	962,455
Cognitive Disabilities Program Grant	59,967	62,045	(40,766)	81,246
Creative Partnerships Innovation Grant	35,000	-	(35,000)	-
Child Nutrition & Development Grant	17,897	29,800	(17,436)	30,261
Community Initiative Grant	2,082	-	(2,082)	-
	6,051,341	4,087,904	(5,102,964)	5,036,281
Unrestricted Surplus	16,062,893	-	(1,218,008)	14,844,885
Total Accumulated Surplus	\$ 75,488,821	\$ 5,182,488	\$(7,990,512)	\$ 72,680,797

- (i) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

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

- 1) Capital projects – Board motions for capital projects that have not been completed.

- 2) The Board has approved a three year project for the enhancement of practical applied arts programming and the 12/13 year was the first of three years for this program.
- 3) The Board has approved the allocation for \$12,000 in each year for the costs of elections held every four years for the Board of Education.
- 4) School generated funds – funds held at the school level and decisions are made with respect to the criteria for the collecting and expensing of such funds. Division guidelines are provided for each criteria.
- 5) School budget and school community council budget carry forwards – Board motions have provided authority for schools and School Community councils to carry forward 100% of unspent budgetary allocations for both operating and professional development budgeted amounts over expenditures.
- 6) Cognitive disabilities program grant – funding for a staff member and supplies and services for students in need.
- 7) Child Nutrition & Development Grant - The Ministry of Education provides a grant for students' nutrition and development.

15. BUDGET FIGURES

Budget figures included in the financial statements have been derived from the budget approved by the board of education on May 7, 2013 and the Minister of Education on August 23, 2013.

16. RELATED PARTIES

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

Related Party Transactions

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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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	2014	2013
Revenues:		
Ministry of Education	\$ 53,065,811	\$ 56,892,350
SGI	422,229	206,964
Sask. Workers' Compensation Board	37,089	49,655
Ministry of Social Services	133,755	98,719
Holy Trinity Roman Catholic School Division	5,295	17,800
Palliser Regional Library	6,861	5,722
Sask. Arts Board	-	10,063
Sask. School Board Association	-	10,311
Cornerstone Christian School	8,307	-
Prairie Spirit School Division	5,250	-
Sun West School Division	9,200	-
Other	20,049	23,817
	\$ 53,713,846	\$ 57,315,401
Expenses:		
Briercrest College & Seminary	\$ 33,406	\$ 61,941
Caronport High School	527,838	530,652
Cornerstone Christian School	530,258	584,315
Five Hills Health Region	117,926	130,821
Holy Trinity Roman Catholic School Division	117,598	191,877
Minister of Finance	32,603	42,494
Sask. Education Leadership Unit	5,409	9,805
SaskEnergy	619,432	715,468
SaskPower	1,108,332	1,070,354
Sask. Workers' Compensation Board	224,510	200,601
Saskatoon Public School Division	8,750	5,575
Sasktel	228,438	364,040
SGI	116,013	99,326
St. Paul's R.C.S.S.D. No20	500	4,680
Good Spirit School Division	15,568	16,239
North East School Division	500	5,500
Sask. School Board Association	1,047,455	1,091,689
Sun West School Division	21,000	9,500
University of Regina	5,104	-
Other	4,583	670
	\$ 4,765,223	\$ 5,135,547
Accounts Receivable:		
Ministry of Education	\$ 900,287	\$ 593,597
Holy Trinity Roman Catholic School Division	-	4,144
Caronport High School	18,595	-
Cornerstone Christian School	46,048	-
SGI	-	5,080
Other	4,920	307
	\$ 969,850	\$ 603,128
Prepaid Expenses:		
Five Hills Health Region	\$ 9,167	\$ 9,881
Sask. Workers' Compensation Board	70,430	63,735
SGI	99,971	66,412
Sask. School Board Association	37,632	35,413
Other	2,963	3,277
	\$ 220,163	\$ 178,718
Accounts Payable and Accrued Liabilities:		
Minister of Finance	\$ 2,768	\$ 3,939
SaskEnergy	39,781	69,540
SaskPower	71,404	79,372
Sasktel	16,871	18,394
Caronport High School	58,498	33,140
Cornerstone Christian School	28,159	-
Holy Trinity Roman Catholic School Division	183,269	-
Five Hills Health Region	27,615	-
Other	500	547
	\$ 428,865	\$ 204,932

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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

17. TRUSTS

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

Moose Jaw High School Athletics Association requested the incorporation of their financial information into the School Division's accounting software to ensure accuracy and timeliness of information. These funds were received, in trust, in January 2014 and are shown in the notes below. As no financial statements were completed in the preceding year, there is no comparative information shown.

Information about these trusts is as follows:

	Scholarships		Deferred Salaries		District No. 1 Bursary Fund Inc.		School Athletic Assoc		Total	
	2014	2013	2014	2013	As at Dec.	As at Dec.	2014	2013	2014	2013
					31, 2013	31, 2012				
Cash and short-term investments	\$ 215,781	\$ 218,973	\$ 10,259	\$ 186,897	\$ 468,523	\$ 59,006	\$ 35,482	\$ -	\$ 730,045	\$ 464,876
Accounts Receivable	-	-	-	-	-	-	4,212	-	4,212	-
Portfolio investments	102,396	102,446	-	-	659,222	1,067,387	-	-	761,618	1,169,833
Total Assets	\$ 318,177	\$ 321,419	\$ 10,259	\$ 186,897	\$ 1,127,745	\$ 1,126,393	\$ 39,694	\$ -	\$ 1,495,875	\$ 1,634,709
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,680	\$ -	\$ 10,680	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,680	\$ -	\$ 10,680	\$ -
Revenues										
Contributions and donations	\$ 9,627	\$ 60,668	\$ 10,246	\$ 54,313	\$ 5,214	\$ 44,543	\$ -	\$ -	\$ 25,087	\$ 159,524
Tournament Fees	-	-	-	-	-	-	67,750	-	67,750	-
Interest on investments	4,036	5,284	292	-	39,124	43,941	5	-	43,457	49,225
	13,663	65,952	10,538	54,313	44,338	88,484	67,755	-	136,294	208,749
Expenses										
Student Related Expenses	16,905	24,292	-	-	40,355	40,535	62,844	-	120,104	64,827
Deferred Salaries Payment	-	-	187,176	-	-	-	-	-	187,176	-
Administration	-	-	-	-	3,351	1,513	780	-	4,131	1,513
Loss on Sale of Investments	-	-	-	-	1,030	-	-	-	1,030	-
	16,905	24,292	187,176	-	44,736	42,048	63,624	-	312,441	66,340
Excess of Revenue over Expenses	(3,242)	41,660	(176,638)	54,313	(398)	46,436	4,131	-	(176,147)	142,409
Trust Fund Balance, Beginning of Year	321,899	280,239	186,417	132,104	1,126,393	1,079,957	24,883	-	1,659,592	1,492,300
Trust Fund Balance, End of Year	\$ 318,657	\$ 321,899	\$ 9,779	\$ 186,417	\$ 1,125,995	\$ 1,126,393	\$ 29,014	\$ -	\$ 1,483,445	\$ 1,634,709

18. CONTINGENT LIABILITIES

Litigation

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

Insurance Claims

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

Loan Guarantee

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

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

The balance of the loan at August 31, 2014 is \$680,194 principal and interest and the loan is in good standing. The loan is a 10 year term at a fixed rate of 3.46%.

19. ACCOUNTING CHANGES

PS 3260 Liability for Contaminated Sites

On September 1, 2013, the school division adopted the new PS3260 Liability for Contaminated Sites standard. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the school division:
 - directly responsible; or
 - accepts responsibility
- the school division expects that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The adoption of the new PS3260 standard has not resulted in any changes to the measurement and recognition of liabilities in the school division's 2014 financial statements.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

20. COMPARATIVE INFORMATION

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

21. RISK MANAGEMENT

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

a) **Credit Risk**

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

The aging of other accounts receivable at August 31, 2014 and August 31, 2013 was:

	August 31, 2014			August 31, 2013		
	Accounts Receivable	Allowance of Doubtful Accounts	Net of Allowances	Accounts Receivable	Allowance of Doubtful Accounts	Net of Allowances
Current	\$ 436,119	\$ -	\$ 436,119	\$ 771,482	\$ -	\$ 771,482
0-30 days	8,349	-	8,349	6,874	-	6,874
30-60 days	15,248	-	15,248	5,624	-	5,624
60-90 days	23,544	-	23,544	3,994	-	3,994
Over 90 days	1,050	-	1,050	-	-	-
Total	\$ 484,310	\$ -	\$ 484,310	\$ 787,974	\$ -	\$ 787,974

b) **Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division has guaranteed a loan for Cornerstone Christian School. The amount outstanding at August 31, 2014 is \$680,194 principal and interest and the loan is in good standing. The school division manages liquidity risk by maintaining adequate cash balances to cover its obligations, budget practices and projections of future need of funds. The following table sets out the contractual maturities of the school division's financial liabilities:

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August 31, 2014					
	Within 6 months	6 months to 1 year		1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 4,980,156	\$ 540,486	\$ 7,070	-	-
Long term debt (including interest)	208,272	208,272	1,249,632	-	-
Total	\$ 5,188,428	\$ 748,758	\$ 1,256,702	\$	-

c) Market Risk

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

d) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents, portfolio investments, and long-term debt. The school division also has an authorized bank line of credit of \$15,000,000. There was no balance outstanding on this credit facility as of August 31, 2014.

The school division minimizes these risks by:

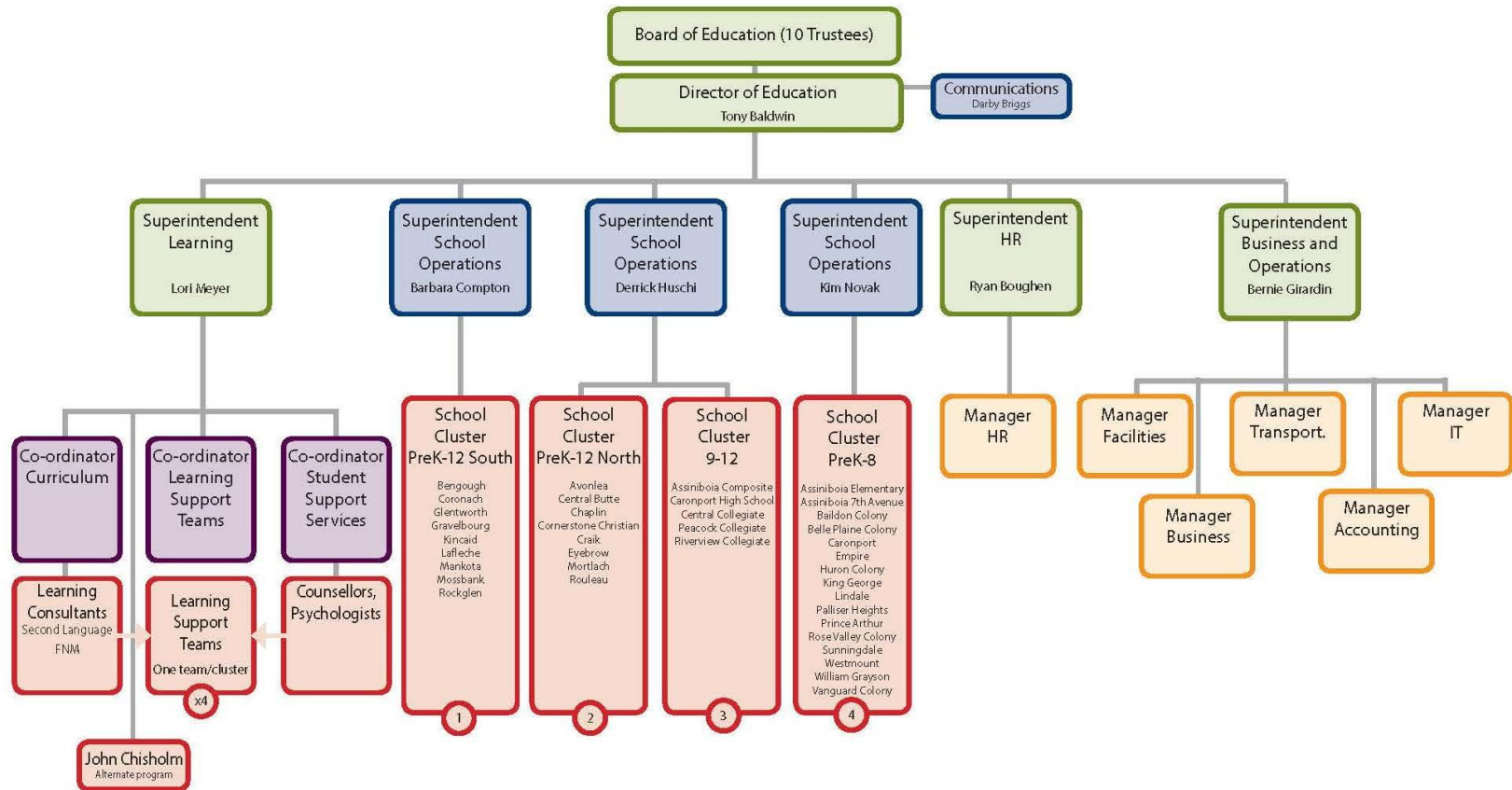
- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive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

e) Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, this risk is minimal as the school division does not make a significant amount of purchases denominated on a foreign currency. The school division had accounts payable of \$2,247 denominated in U.S. dollars and converted to Canadian dollars at \$2,469 (2013 - \$954 U.S. dollars converted to Canadian dollars at \$1,016).

Appendix B: Organizational Chart, August 31, 2014

Prairie South School Division



Appendix C: School List

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

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

Rouleau	K-12	Rouleau
Sunningdale	PreK-8	Moose Jaw
Vanguard Colony**	1-8	Vanguard
Westmount	PreK-8	Moose Jaw
William Grayson	PreK-8	Moose Jaw

* Denotes Associate School

** Denotes Hutterite Colony School

Appendix D: Payee List

Prairie South School Division Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

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

Board of Education Remuneration

Name	Remuneration	Expenses	Travel	Professional Development **	Total
Crabbe, Darrell	\$10,601	\$5,301	\$-	\$1,238	\$17,140
Davidson, Shawn*	11,946	8,113	5,861	6,042	31,962
Gleim, Ron	10,601	6,192	2,156	6,170	25,119
Jelinski, Jackelyn	10,601	5,553	803	-	16,957
Kessler, Allister	11,001	6,295	1,658	7,257	26,211
McLeod, Timothy	11,491	5,899	74	1,703	19,167
Radwanski, Jan	10,601	5,373	344	7,996	24,314
Swanson, Brian	10,601	5,301	-	-	15,902
Wilson, Giselle	9,718	6,227	4,157	6,018	26,120
Young, Llewellyn	10,735	5,407	22	7,759	23,923
TOTAL	\$107,896	\$59,661	\$15,075	\$44,183	\$226,815

* Board Chair

** Professional development includes education, training and conferences.

Personal Services

Adams, Tianna	\$61,655	Aupperle, Corinne	85,599
Aitken, Eleese	93,339	Baber, Kendra	81,136
Albert, Mark D	86,601	Backa, Geoffrey W	88,808
Alexanderson, Kim	54,473	Baiton, Darren	98,283
Alexanderson, Michael	75,985	Baiton, Samantha J	67,286
Alm, Kathie	51,094	Baker, Clarke	98,283
Amies, Kimberly H	80,337	Ball, Grant	67,447
Anderson Grass, Melinda M	80,036	Bartle, Lynn	79,870
Andrew, Sharon	87,819	Bechard, Leslie M	53,258
Ansell, Dana	73,138	Bedford Beesley, Robbie L	80,036
Apperley, Steven	55,527	Behrns, Lee	92,487
Arndt, Duane L	79,775	Bell, Cathie J	79,775
Arndt, Shameem A	79,906	Bell, James	61,792
Arnott, Tana K	77,042	Bell, Peter	91,743
		Bellows, Kristin A	85,606
		Belsher, Colin M	65,787

Berenik, Tammy	59,325	Cassidy, Katherine R	80,153
Berenyi, Cheryl	78,069	Chadwick, Brent	102,304
Berg, Donald	65,123	Chadwick, Marni	81,486
Berglund, Dale	65,414	Chaffey, Jessica	65,712
Bernard-Branning, Faith A	63,832	Chevrier-Williams, Natalie C.	78,600
Berner, Robert	81,274	Chevrier, Christianne	79,914
Binetruy, Kerrie L	88,416	Chiappetta, Mathew	61,060
Bistretzan, Bonnie L	54,583	Church, Cameron D	63,133
Bittner, Bernard	65,746	Clark, Micheil	56,665
Bjorge, Candace J	83,229	Clarke, Anita	84,008
Blackwell, Cheri	80,263	Clegg, Kent M	92,203
Blair, Christine	80,898	Clement, Curtise	53,743
Blair, Tal	72,050	Closs, Tracey R	78,561
Blanchette, Dana	79,906	Cobbe, Corinne	102,093
Blatz, Robyn L	67,722	Cockburn, Megan M.	60,887
Block, Alan	81,224	Coghill, Carol	56,051
Blondeau, Kathryn	58,413	Collinge, Charmaine	58,270
Bloudoff, Theran	53,978	Colven, Janice	64,434
Boechler, Wayne H	83,653	Compton, Barbara	147,010
Bogdan, Larry	73,153	Connors, Laura L	89,853
Bonneau-Chevrier, Lillian	70,450	Cook, David R	89,361
Bouffard, Crystal	70,676	Courier, Paul	58,368
Boughen, Rachel E	79,905	Couzens, Trina	83,653
Boughen, Ryan	150,864	Cowan, Cheri	88,037
Boulton, Jeffrey R	97,251	Cowie, Nadine	97,245
Bouvier, Natasha	86,270	Craig, Amy R	59,033
Boyes, W.Mike	69,810	Craik, Cheryl	89,653
Boys, Rod B	44,608	Cridland, Garnet W	80,298
Brassard, Carol	79,950	Cridland, Shelley	75,713
Breitkreuz, Troy	84,165	Crooks, Chelsea	57,051
Brennan, Valerie	97,251	Dale, Duane	66,304
Breton, Jason	56,406	Dalgarno, Lucia M	80,820
Briggs, Darby	77,637	Danylchuk, Sharon B	80,045
Brooks, Melissa	79,816	Deans, Raymond R	81,138
Brown, Joanne R	79,775	Delorme, Melanie	84,286
Brown, Jody J	78,675	Diewold, Heather	63,243
Brownell, Warren	83,653	Dokken, Susan	50,180
Buettner, Blake E	82,152	Dolman, Carla	84,493
Bumphrey-Letnes, Katie	78,510	Dombowsky, Denise	88,460
Burghardt, Lora C	71,803	Dunne, Mark P	70,558
Burghardt, Tim W	83,784	Dups, Suzanne	77,706
Burnham, Lisa M	78,148	Earl, Cheryl	64,621
Bzdel Montgomery, Lisa J	80,428	Eberl, Rayleen D	92,488
Bzdel, Colleen R	67,075	Edwards, Charla	80,545
Caldwell, Brandi A.	63,106	Eirich, Elaine	50,180
Cameron, Crystal	80,367	Eirich, Tim T	92,488
Cameron, Derrick	101,720	Elder, Christa G	80,851
Campbell, Eric G.	63,225	Elliott, Pamela	78,454

Erickson, Meagan D	74,406	Gingell Munteanu, Rhonda	90,748
Ermel, Sharon	67,368	Girardin, Bernard	154,241
Erskine, Tammy L	113,862	Gobbett, Heather	111,814
Esmond, April	85,127	Goby, Jackie	97,025
Fafard, Louise	80,432	Goby, Sonja	56,304
Fahl, Ed	84,873	Goepen-Bourgeois, Kristine	70,132
Falk, Angela J.	71,515	Goodhand, Wendy	80,229
Fall, Jayne	60,860	Gossard, Danielle	56,505
Fancourt, Stephanie L	79,775	Granger, Heather M	81,090
Faris, Chris	79,409	Grass, Kelly D	84,045
Farrell-Schury, Shannon	89,746	Gray, Crystal	58,510
Fedor Klapatiuk, Karen	81,506	Gray, Karen	82,122
Feeley, Jeff	84,812	Gregor, Rodger P	61,410
Feeley, Joanne	85,364	Griffith, Rory	134,959
Fehr, Dale	64,673	Grigg, Leslee R	89,985
Feiffer, Jodi	66,106	Grove, Michelle	51,563
Ferrie, Linda	84,562	Grywacheski, Wayne	80,125
Ficzel, Ronald	81,467	Gusa, Ronda C	66,151
Fieger, Courtney	67,942	Guthormsen, Sheila	80,037
Fieger, Rae-Ann L	86,331	Hager, Shelley D	79,950
Fielding, Leslie M	79,941	Hall, Marla	80,349
Filipowich, Michael E	79,775	Hand, Don L	85,130
Finell, Jeff	183,967	Hand, Elizabeth J	80,067
Fish, Marie	84,076	Hanwell, Georgia	134,959
Fister, Nicole	79,823	Hare, Leslie	67,261
Fitzpatrick, Rhett	62,212	Hawkins, Laurie	80,719
Flamand, Christina	61,597	Hazell, Natalie	58,066
Flegel, Gordon M	83,653	Hazell, Nathan	66,506
Fogal, Daphne	84,747	Heebner, Charlaire E	79,775
Forbes, Audra L	79,775	Helland, Colleen	85,633
Foster, Aaron	59,677	Hesjedal, Aaron	71,779
Fox, La-Loni M	79,370	Hesjedal, Janet	88,243
Friesen, Lloyd	101,918	Hildebrandt, Carla	83,887
Fritzler, Bruce E	101,615	Hill, Shelley	52,746
Froats, Jason	75,031	Hiltz, Cathy	101,615
Froshaug, Corbin	85,315	Hirtle-Gluck, Christine	83,688
Froshaug, Lona	89,511	Hobbs, Heather	91,195
Gallagher, Andrew	80,580	Hogeboom, Shayne J	84,274
Gallagher, Michelle L	80,036	Hoimyr, Kenton	80,217
Gardner, James	84,045	Holmes, Lonny K	93,027
Gardner, Melissa L	88,416	Holzer, Barbara A	83,914
Gardner, Renee	81,109	Holzer, Martin	80,881
Gauley, Carlene	80,297	Huel, Victoria L	79,775
Gauthier, Francine	90,758	Humbert, Donna R	88,416
Gauvin, Stephane J	63,733	Huschi, Derrick F	143,156
Gauvin, Vivian L	64,880	Hutchinson, David	53,326
Geiger, Nikki L	72,659	Hutchinson, Sandra L	95,380
Gerein, Amy	60,181	Huyghebaert, Darcey J.	80,343

Hysuik, Debra	86,090	Lewis, Corrie L	80,180
Ike, Deborah	100,153	Linthicum, Janice	71,027
Irving, James	84,515	Lintner, Casey	62,521
Jacobson, Laurissa	64,960	Litt, Allison A	84,437
Jamieson-Pilgrim, Rhonda	81,929	Lothian, Bill	103,571
Janzen, Sandra G	88,610	Lothian, D.Brent	98,310
Johnson-Neufeld, Leisa C	79,370	Lothian, Jacqueline	88,610
Johnson, Darren	84,450	Loveridge, Brandon	58,212
Johnson, Tanya	95,040	Loverin, Laura	60,626
Johnston, Rodney D	94,864	Lucas, Elaine	80,358
Johnston, Roxanne P	88,610	Ludtke, Susan	79,941
Johnstone, Lori L	83,653	Lunde, Arlene	79,939
Karpinski, Debra	81,422	Lys, Stephen A	84,370
Karst, Laurie	96,273	Mackow, Lacey R	65,530
Kearns, Jody	81,018	MacLachlan, David B.	70,558
Keeler, Margot	58,563	Mann, Jaime	50,183
Kempel, Deana	60,534	Marcenko, Amanda	51,137
Kerney, Sandra G	80,832	Marcenko, Michelle	97,345
Kessler, Colleen	50,341	Marcotte, Warren J	107,459
Kiefer, Carrie L	52,988	Marit, Carol	80,589
Kinequon, Laurie D	80,763	Marquardt, Pamela A	83,653
Kirk, Lynn S	79,775	Martens, J.Scott	80,932
Kitts, Jeff	63,596	Martin, Armand	63,455
Kleisinger, Tammy L	79,862	Martin, Beckie	71,869
Kleisinger, Timothy G	84,029	McCann, Amanda R.	69,967
Klippenstein, Linda R	88,416	McCorriston, Paul	58,810
Knarr, Marilyn	76,106	McCrea, Janet	80,167
Knight-Szakacs, Tracey	77,866	Mcgregor, Jennifer	79,774
Knudsen, Audrey	81,039	Mcintosh, Angus L	82,780
Korbo, Amy M	74,863	Mckinnon, Barbara E	87,746
Kotschorek, Greg	63,531	McClean, Jonathan	99,623
Krahn Schulties, Karmen	92,471	McClean, Patty	80,982
Kreuger, Claire	61,434	Mcnaughton, Lori	79,370
Krukoff, Shane	83,914	McNutt, Sarah	55,893
Kuffner, Christy	77,000	Mealing, Amanda A	79,434
Kurz, Heather	79,845	Menzies, Clayton R	74,763
Kyle, Gordon	69,247	Mergel, Patty	81,939
Lagasse, Tracey	79,338	Meyer, Don	106,153
Lamb, Janice	60,714	Meyer, Lori	154,398
Laminman, Brenda	64,630	Michalko, Diane L	78,966
Lariviere, Leanne	79,949	Michalko, Kelly T	97,251
Lasko, Wadena	80,351	Michaluk, Michelle R	92,488
Lawrence, Arnelda	87,997	Michaluk, Steven G	108,009
Lawrence, H. Dale	88,673	Mihalicz, Bartley	76,771
Lehmann, Jody	107,139	Miller, Heather L.	69,440
Lemieux, Yasmina A	97,312	Milligan, J.Ward	106,846
Lewchuk, Michael	73,098	Mitchell, Yvonne	79,775
Lewis, Alison	86,544	Moerike, Lindsay	70,855

Moneo, Shannon	79,915	Peakman, Tim	54,730
Montague, B Patrick	64,391	Peters, Kelly	80,820
Montague, Jennifer L	79,775	Peterson, Trevor	80,515
Mooney, Theresa	95,800	Pethick, Leigh J	80,385
Morash, Kathy	81,307	Pethick, Shannon M	56,510
Morgan, Roger	84,722	Petlak, Cheryl L	79,775
Morgan, Suzanne	80,569	Petlak, Logan	53,036
Morris, Colleen	79,946	Pflugger, Jared	58,433
Moulding, Charles J	81,040	Pickering, Elizabeth A	79,775
Munro, Glen A.	64,755	Pierce, Lisa	52,436
Munro, Katherine R.	62,489	Pippus, Tracy L	83,229
Naylor, Elizabeth A	79,775	Pladson, Amber M.	65,675
Ndongo Dima, Michele	80,728	Podevin, Shannon	79,338
Negraiff, Debra M	79,950	Podgursky, Joyleen G	101,668
Nestman, Jacqueline A	82,087	Polupski, Jana C	81,675
Neufeld, Marquita	80,167	Polupski, Lorne C	81,437
Nichols, Chelsea L	67,021	Porter, Derek S	81,574
Nicholson, Heather L	79,775	Pouteaux, Guylaine	80,751
Nidesh, Cody	70,559	Power, Gary	68,847
Novak, Kim	139,302	Prefontaine, Kathy	65,612
O'Brien, Michelle M	88,416	Price, Catherine E	83,914
Oak, Kara	54,452	Prokopetz, Jennifer	69,407
Oancia, Sharon	57,858	Promhouse, Paul	85,207
Okraincee, Lenea	70,232	Puetz, Nadine T	75,737
Olliver, Debra	58,225	Purdy, Ron	128,531
Olliver, Rickey	65,745	Pylatuk, Laurie	92,832
Olney, Dwight	103,352	Quan, Jean D	85,775
Olsen, Chelsee	63,908	Quon, Judy F	79,404
Olson, Amanda J	75,918	Rachul, Ashley D.	68,461
Olson, Sharon	80,668	Rasmussen, Jessie	59,609
Onraet, Shane	96,773	Rath, Roxanne	56,186
Oonincx, Kristy	63,525	Rattee, Robin L	83,852
Orescanin, Danilo I	105,908	Rauscher, Heather L	68,336
Osberg, David K	97,503	Rawlyk, Ray	89,461
Osberg, Jennifer J	97,251	Raymond, Barry	97,251
Osiowy, Diana	61,018	Redstone, Bert	60,966
Ozog, Darlene Elaine F	79,775	Reed, Darian	52,208
Ozog, Kathy M	86,221	Reid-ward, Kelly	79,613
Packet, Lisa	80,882	Reid, Lisa	80,685
Packet, Shirley	92,488	Reidy, Cynthia F	81,084
Paice, Derick	55,138	Remoue, Wendy M	79,775
Panko, Ang M	54,300	Rieder, Kathy	96,809
Parks, Cecil	62,938	Roach, Carla D	79,775
Parsons, Kimberly	84,063	Robertson, Scott	111,565
Paterson, Linda D	80,036	Robinson, Joel C.	59,788
Patterson, Kenneth R	76,161	Robinson, Kariann I	72,164
Patterson, Leigh T	59,738	Rogers, Benjamin	59,463
Pavier, Marilyn A	88,905	Romanow, Melissa	56,905

Roney, David C	96,397	Stange, Alan B	83,229
Roney, Jason	80,905	Stark, Crystal	80,590
Roney, Mary-Lee	79,893	Steinbach, Laurie I	84,364
Ross, Natalie	55,593	Stewart, Anne	80,912
Rosso, Sophie	88,677	Stewart, Barry E	115,676
Rowlinson, Heather L	79,370	Stewart, Janice E	95,111
Russell, Stirling	62,938	Straub, Jackie	91,798
Ruston, Nancy	79,992	Struble, Natasha	76,373
Ruthven, Brian	91,223	Strueby, Edward R	101,290
Ruthven, Randi	78,495	Strueby, Malinda M	74,643
Rutko, Leanne	95,882	Susut, Sonja	91,081
Ryba, Jacquie	85,720	Swanson, Carolyn L	64,156
Saas, Cori	59,940	Swanson, Dustin D	114,446
Samoleski, Judy A	84,597	Tatarniuk, Rebecca	68,034
Sand, Terry	92,983	Taylor, Brett L	81,608
Saulters, Deanna	84,845	Taylor, Debbie L	75,295
Saylor, Tammy L	84,752	Taylor, Gordon	95,000
Schafer, Clifford	71,383	Taylor, Shaunna	79,775
Schafer, Sharon A	79,775	Templeton, Trina	85,370
Schauenberg, Tara	95,467	Tetreau, Janet	86,901
Scholpp-Smith, Leanne D	83,720	Thomson, Marina	80,801
Schultz, Janis	68,713	Thue, Kyla	56,744
Scidmore, L Michael	76,817	Thue, Sherry	80,073
Scott, Karen L	63,840	Tremel, B Colleen	40,593
Scribner, Stan	83,719	Trenaman, Tracy	77,480
Searcy, Gavin.T T	83,914	Tressel, Jill C	102,070
Seeley, Brian	82,592	Trusty, Dahinda R	83,653
Segall, Lawrence R	90,308	Turcotte, Christine	86,036
Selensky, Gail	83,914	Turner, Cory	62,287
Shareski, Paula M	63,833	Twemlow, Susan	78,605
Shaw, Lindsay	72,174	Ubell, Aaron F	58,496
Shillington, Allison	80,568	Utle, Susan G	63,857
Shotton, Nicole	61,024	Vance, Suzanne M	80,578
Silbernagel, Karla	92,080	Varjassy, Candace L	79,775
Silversides, R. Keith	83,653	Veeder, Natasha	51,235
Simonsen, Craig	85,570	Veer, Lisa J	83,653
Singleton, Mitch	50,002	Verge, Renee D	85,766
Skoropad, Dana A	88,854	Volkman, Kathryn	55,675
Sleightholm, Chapin	58,761	Vollet, Kevin	98,705
Smith, Cynthia	59,634	Waldo, Julia	81,572
Smith, Laurie	80,502	Walz, Alana R	82,247
Solie, Shelley L	79,775	Wandler, Alan	85,960
Sonmor, Miranda	55,912	Warkentin, Janet	84,914
Sorensen, Jolyn M	75,294	Waronek, Trina L	62,970
Sovdi, Faithe C	95,013	Warren, Shawn	61,984
Sowden, Shane	66,084	Wheatley, Kathy M	58,577
Spagrud, Belinda	87,768	Wheatley, Kristin	84,175
Stamm, Shelly A	83,653	Whitfield, Sarah	77,998

Wicharuk, Kevin D	82,939	Caliber Sports Total	284,400
Wiebe, Elizabeth S	78,201	Canadian Union of Public Total	179,567
Wiens, Jenn	74,875	CDW Canada Inc. Total	268,423
Wigmore, Jocelyn	59,561	City of Moose Jaw Total	86,200
Wildfong, Debra	85,702	Coronach Early Learning Total	62,367
Willatt, George	92,426	Croissant, Corrie Total	86,320
Williams-Mercier, Jayda J	88,416	Cypress Paving (1976) Ltd. Total	60,503
Williamson, Scott R	108,404	Duncan Roofing Ltd. Total	187,813
Wilson, Colette	86,059	E. Bourassa & Sons Ltd Total	60,905
Windrum, Pamela	66,700	Eecol Electric Corp. Total	60,132
Wist, Tracey	57,843	ESTI Consulting Services Total	117,291
Wist, Troy	96,911	Federated Co-operatives Ltd	
Woloschuk, Amy J	79,775	Total	1,317,597
Wourms Rowe, Tana J	84,108	Five Hills Health Region Total	89,803
Wourms, Michael B	83,653	Frontier Builders Total	104,798
Young, L Brett	77,826	Grand & Toy Total	135,596
Zak, Marilyn	80,647	GV Audio Inc. Total	108,124
Ziefflie, Lindee G	79,775	HDA Engineering Ltd Total	250,696
Zinn, Brenda	66,002	Inland Concrete, a division of	
		Total	144,627
		Karst Holdings Incorporated	
		Total	73,267
		Konica Minolta Business Total	367,617
		Leeville Construction Ltd Total	441,200
		Marsh Canada Limited Total	400,343
		Mid West Efficiency Heating	
		Total	160,382
		Miles Ahead Driver Ed Total	102,379
		Municipal Employees Total	2,463,463
		Nelson Education Ltd. Total	65,792
		P3A Total	180,366
		Pattison MGM Architectural	
		Total	141,197
		Pearson Canada Inc. T46254	
		Total	241,349
		Powerland Computers Ltd. Total	573,754
		Prairie Janitorial Supply Inc Total	225,941
		Prairie Mechanical Services Total	212,810
		Prairie South Teachers Total	115,238
		Premium Fire Protection Ltd.	
		Total	55,468
		Pro-Tec Electric Ltd Total	165,467
		Real Canadian Superstore Total	71,578
		Roof Management & Total	106,260
		Sask Energy Total	750,564
		Sask Power Total	1,150,380
		Sask School Boards Total	1,050,680
		Sask Teachers' (Life) Total	83,202

Transfers

Caronport High School	\$497,230
Cornerstone Christian School	502,500
Holy Trinity RC School Division	87,348

Supplier Payments

ALFA Engineering Ltd. Total	\$58,118
Apex Electric Ltd. Total	337,936
Apple Canada Inc. C3120 Total	141,384
Arnill Construction Ltd. Total	261,954
Arrow Electric Co (1977) Ltd	
Total	198,269
Aware Driver Education Total	65,218
B & A Petroleum Ltd. Total	60,276
Beaton, Mark Total	53,234
Book & Brier Patch Total	71,386
C & E Mechanical Inc Total	827,830
C & S Builders Ltd. Total	903,445

Sask Teachers' (TSC) Total	131,140
Sask Teachers Federation Total	4,507,002
Sask Workers Compensation Total	224,510
SaskTel Total	307,874
Scholastic Canada Ltd. Total	52,953
SchoolLogic Total	67,880
SGI Auto Fund Total	127,003
Shanahan's Limited Partnership Total	56,557
Sharp's Audio-Visual Ltd. Total	101,664
Skyline Building Envelope Total	122,093
Sportfactor Inc. Total	55,443
St John's Music Total	91,340
Staples Business Depot Total	82,702
Supreme Office Products Total	101,997
Sylvester, John Total	58,131
Trade West Equipment Ltd. Total	139,795

Warner Truck Industries Total	151,035
Western Canada IC Bus Total	708,804
YMCA of Moose Jaw Total	121,176
Zep Sales & Service of Canada Total	93,552

Other Expenditures

Not applicable.

Appendix E: Infrastructure Projects

School	Project Name	Estimated cost
Assiniboia High school	Tarmac repairs	\$125,000
Assiniboia High school	Lab upgrade	\$20,000
Avonlea	Gym lighting	\$24,000
Caronport	Interior paint	\$20,000
Craik	Gym lighting	\$25,000
King George	Partial roof replacement	\$36,000
Lafleche	Lighting efficiency upgrade	\$100,000
Mortlach	Gym lighting Upgrade	\$25,000
Mossbank	Home EC lab upgrade	\$50,000
Palliser Heights	Tarmac repairs north / south	\$187,500
Palliser Heights	Partial roof replacement	\$185,000
Peacock	Gym lighting upgrade	\$48,000
Prince Arthur	Gym lighting upgrade	\$22,000
Prince Arthur	Partial roof replacement	\$100,000
Westmount	Partial roof replacement	\$125,000
Westmount	Tarmac repairs	\$150,000
9 th Avenue Division Office	Windows / small roof / parking	\$300,000
Empire	Partial roof replacement	\$232,000