



**Prairie South School Division No. 210**

**2015-16 Annual Report**

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## **School Division Contact Information**

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Learning together.

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An electronic copy of this report is available at [www.prairiesouth.ca/division/board-of-education/plans-reporting/](http://www.prairiesouth.ca/division/board-of-education/plans-reporting/)

## Letter of Transmittal

Honourable Don Morgan, Q.C.  
Minister of Education



Dear Minister Morgan:

The Board of Education of Prairie South School Division No. 210 is pleased to provide you and the residents of the school division with the 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,

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

Dr. Shawn Davidson  
Chair



## **Introduction**

This annual report presents an overview of Prairie South School Division's activities and results for the fiscal year September 1, 2015 to August 31, 2016.

This annual report provides a snapshot of Prairie South School Division, its governance structures, students, staff, programs and facilities. It also offers information about our work related to the Education Sector Strategic Plan (ESSP) priorities: reading literacy, readiness to learn, persistence to graduate, First Nations and Métis student achievement, and sector-wide efficiencies.

In addition to detailing the school division's activities and performance, this annual report provides a report from management endorsing the financial overview and audited financial statements.

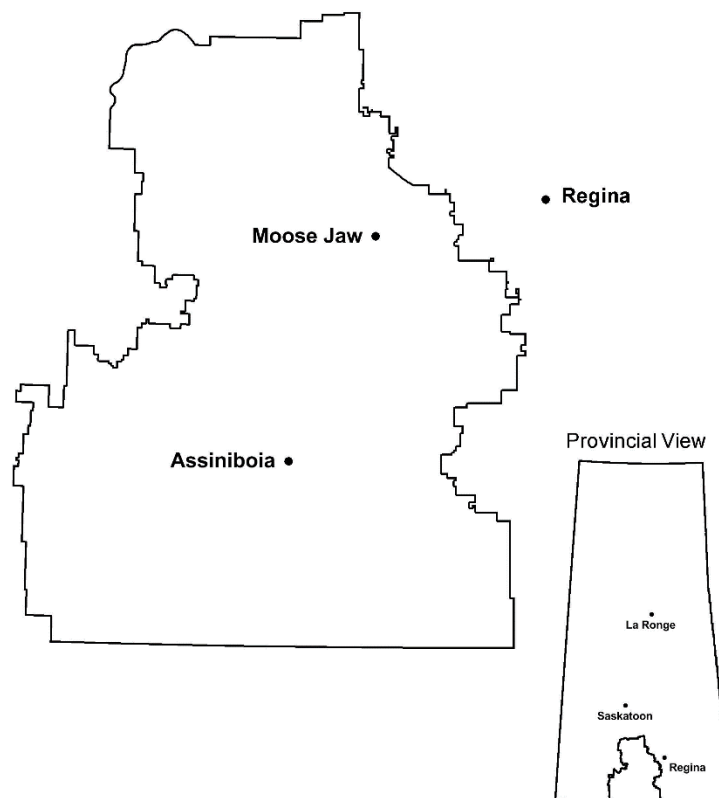
Financial statements included in this report have been audited by an independent auditor following Canadian Generally Accepted Auditing Standards.

# School Division Profile

## About Us

Prairie South School Division has 41 schools located within 24 rural, urban, and Hutterian communities and on the World Wide Web. The Division encompasses 32,747 square kilometres of southern Saskatchewan. It spans a geographic area from Coronach and Mankota in the South; Kincaid, Chaplin, and Central Butte in the West; Bengough and Rouleau in the East; and Craik in the North. The Division is divided into six subdivisions for purposes of board representation. The map below shows the geographic location of Prairie South School Division. Prairie South School Division is a very diverse school division, and encompasses rural and urban communities surrounding the City of Moose Jaw, where the school division office, learning department, facilities and transportation offices are located. Five Hutterite colonies and two associate schools are supported in partnership with Prairie South.

**Prairie South  
SD No. 210  
November 2015**



## **Division Philosophical Foundation**

### **Mission and Vision**

Learning together for our future.

### **Tagline**

Our tagline or positioning statement is “Learning together”. It is taken directly from our mission-vision statement and is what Prairie South is doing. We are all learning together. Everyone at Prairie South is learning from our students, our communities and from each other. Learning is not limited to classroom hours. It is constant and all around us.

### **Core Values**

#### **1. 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.

#### **2. 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.

#### **3. 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 Board.

#### **4. 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.

## **Commitments:**

Prairie South is committed to quality learning through:

1. **Students: the building blocks of our future.**  
Through our students we are building the future. Preparing them for the future is fundamental to all the work we do. Our decisions and policies reflect their best interest.
2. **Classrooms: the environment that engages learning.**  
In our classrooms, we are creating an environment that encourages critical thinking and 21st-century learning with innovative delivery models, fair assessment and the motivation to improve students' ability to navigate their own learning process.
3. **Schools: the hub of our learning community.**  
The hub of learning and the connection to community, schools play a critical role in creating a culture for learning. Our decisions and policies support the physical and mental well-being of the school.
4. **Communities: the bigger picture.**  
Our communities, their individuals, businesses, partners, public and private agencies share the responsibility for learning. Our citizens have a right, and a responsibility, to be involved in the process of determining needs, identifying resources, and creating solutions for our learning environments. Working together for tomorrow's leaders, today.
5. **Our People: those who make it happen.**  
Our people have the power to inspire greatness, through their attitudes, actions, and communications. Prairie South celebrates its people, creating an environment that champions leaders and provides the best possible exposure of our learners to these people.

## **Program Overview**

Like our schools and communities, the students and families 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 students, Prairie South School Division offers a wide range of programs and supports in all 41 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, and First Nations and Métis (FNM) content, perspectives and ways of knowing.

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 schools:

- Alternative programming for vulnerable students
- Asynchronous online programming
- English as an Additional Language programming
- French immersion programming
- Music/band programming
- Nutrition programming
- Prekindergarten (PreK) programming
- Technology-enhanced programming

Additional services and supports are offered to students and teachers by specialized school division staff (Learning Support Teams) who fulfill roles including:

- Learning Consultant
- Psychologist
- English as an Additional Language Consultant
- Speech and Language Pathologist
- Student Counsellor
- Student Support Consultant
- First Nations and Métis Consultant

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

- Ministry funded and Prairie South funded Prekindergarten programs to nearly 200 students
- Unique and valuable partnerships with a wide variety of organizations representing other ministries, business, communities, and other stakeholders
- Ongoing Practical and Applied Arts (PAA) Enhancement Project
- French Immersion PreK-12
- Alternate Programming at John Chisholm School
- Inclusive Lifeskills programming at Riverview Collegiate

In 2015-2016, Prairie South continued its focus on improving reading comprehension for all students in grades 1-12. Teachers participated in professional learning sessions to enhance their practices in curriculum, instruction and assessment with a focus on high-impact reading strategies. This was co-led by classroom teachers, school-based administrators and learning support team members. In order to more fully actualize the provincial curriculum, elementary teachers in selected schools piloted an outcomes-based reporting system that provided parents and students with a more granular understanding of their areas of strength and needs.

## Governance

### The Board of Education

A ten-person elected Board of Education provides governance for Prairie South School Division.

*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 represents all students in the Division and is committed to providing the best education possible for each and every student.

The 2015-2016 Board of Education Trustees were elected on October 24, 2012 (with a Subdivision 2 by-election on October 15, 2014) and are serving a four-year term. Board of Education members as of August 31, 2016 are:

**Subdivision 1:** Ron Gleim

**Subdivision 2:** Robert Bachmann

**Subdivision 3:** Al Kessler

**Subdivision 4:** Giselle Wilson

**Subdivision 5:** Shawn Davidson (Chair)

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



Back Row (L to R): Ron Gleim, Darrell Crabbe, Robert Bachmann, Shawn Davidson, Brian Swanson, Tim McLeod

Front Row (L to R): Jan Radwanski, Lew Young, Giselle Wilson, Al Kessler

Trustee remuneration information is provided in Appendix A.

## School Community Councils

The Board of Education has established a School Community Council (SCC) for 33 of the 41 schools in Prairie South School Division (the five Hutterite Colony Schools, two Associate Schools, and Virtual School do not have SCCs). *The Education Regulations, 2015* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. For this purpose, in 2015-2016 Prairie South School Division continued with the development of an SCC working template to review school goals and discuss supports to support student learning and well-being. SCC members work with school staffs on many occasions, including during Learning Improvement Plan development meetings at the beginning of the school year. In 2015-2016, Prairie South School Division hosted two network sessions for SCC members and the Board of Education.

The Board of Education invited SCC members to the Annual Meeting of Electors (AME) to celebrate their successes and share with other SCCs. In 2016, 150 SCC and community members attended the AME, and 3 SCCs made presentations about innovative work they were doing in their schools and communities. The Board of Education financially supports SCCs to attend professional development opportunities to build on their understanding and capacity to support student learning and well-being. Many SCCs annually attend and present at the National Rural Congress. Numerous resources have been developed and posted on the Division website to support SCC orientation and training.

*The Education Regulations, 2015* 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 requires SCCs to engage in an ongoing process of self-monitoring and planning for improvement in developing and supporting school Learning Improvement Plans. Learning Improvement Plans are reviewed and revised with SCCs on a bi-monthly basis.

What all the schools of Prairie South School Division have in common is the importance of SCCs as a mechanism for connecting community and school. SCCs play a role in governance and they have established formal processes to foster community and parent involvement. At the Rural Education Congress in 2016, SCC members from Coronach, Kincaid, and Moose Jaw presented information related to PAA enhancement programming and building relationships with the Board of Education at two Rural Education Congress sessions.

## **School Division in the Community**

### **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, and organizing 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.

Collaboration 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 the community. Partnerships offer the opportunity to work together, and students and schools benefit from this. Partnerships open the door to career opportunities for students, encourage student performance and participation in the community and extend learning 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 division partnerships that are celebrated and recognized at a partnership luncheon hosted by the Division in the spring. Partnerships connected to Practical and Applied Arts renewal continue to expand, with 14 new partnerships established in 2014-2015. We continue to work with local and provincial stakeholders to explore additional partnership opportunities. These partnerships focus on innovative approaches to enhance career pathway exploration opportunities that are aligned with Saskatchewan Labour Market demands.

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 improve student learning outcomes.

In 2015, Prairie South School Division was recognized by the Saskatchewan School Boards Association and awarded the Premier's Award for Innovation for our work connected to expansion of Practical and Applied Arts opportunity for students in rural settings. This award, and the programming that led to it, was possible because of the extensive work cultivating partnerships done by Prairie South School Division.



## **Strategic Direction and Reporting**

### **The Education Sector Strategic Plan**

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector and its priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2015-16 was the second year of deployment of the 2014-2020 ESSP.

### **Enduring Strategies**

The Enduring Strategies in the ESSP are:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships;
- Alignment of human, physical and fiscal resources.

## Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

### **OUTCOME:**

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

### **PRIORITY:**

In partnership with First Nations and Métis stakeholders implement the Following Their Voices Initiative (Phase 1).

**School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority**

Engage with First Nations and Métis parents and community to build understanding of Aboriginal student self-identification and to increase the number of students/families that choose to self-identify.

**School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority**

Graduation and engagement outcomes for all students were addressed as a team of school-based administrators supported by division level staff continued work on the Prairie South strategic planning document to integrate provincial work on the ESSP with school division work already underway. Improvement work related to graduation and engagement was targeted in locations where this work would be most meaningful. Initial focus in these locations involved school and division administrators working together to analyze trends in the data related to non-graduates, and then using these trends to identify students at risk from cohorts that have not yet completed their grade 12 year. Funding for a part time First Nations and Métis (FNM) consultant was maintained in a year where several other division-level positions were lost in reductions related to provincial funding levels, and this position continues to work with local leaders in the FNM community to build partnerships and awareness for schools, teachers, and students. Although Prairie South School Division does not have a Following Their Voices pilot school, members of the Central Administrative Council did a site visit in another school division in 2016 to determine how this programming could be put to use in Prairie South.

### **Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices**

#### **Average Final Marks**

Teacher-assigned marks are indicators of student performance in school, and allow students to identify areas of strengths and weaknesses. Final marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

The following displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

**Average Final Marks in Selected Secondary-Level Courses, 2015-16**

Subject	All Students		Non-FNMI		FNMI	
	Province	Prairie South	Province	Prairie South	Province	Prairie South
English Language Arts A 10 (Eng & Fr equiv)	73.0	77.7	76.1	77.9	61.1	73.6
English Language Arts B 10 (Eng & Fr equiv)	73.4	77.2	76.2	77.5	62.5	72.0
Science 10 (Eng & Fr equiv)	72.0	73.6	75.1	74.0	59.6	65.9
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	77.5	76.1	77.6	60.8	74.4
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.4	74.0	74.8	74.5	60.3	62.0
English Language Arts 20 (Eng & Fr equiv)	74.4	76.8	76.3	77.1	64.7	69.4
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	66.9	70.3	69.3	70.3	61.3	70.1
Math: Foundations 20 (Eng & Fr equiv)	73.6	74.9	75.3	75.1	63.6	69.0

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2016

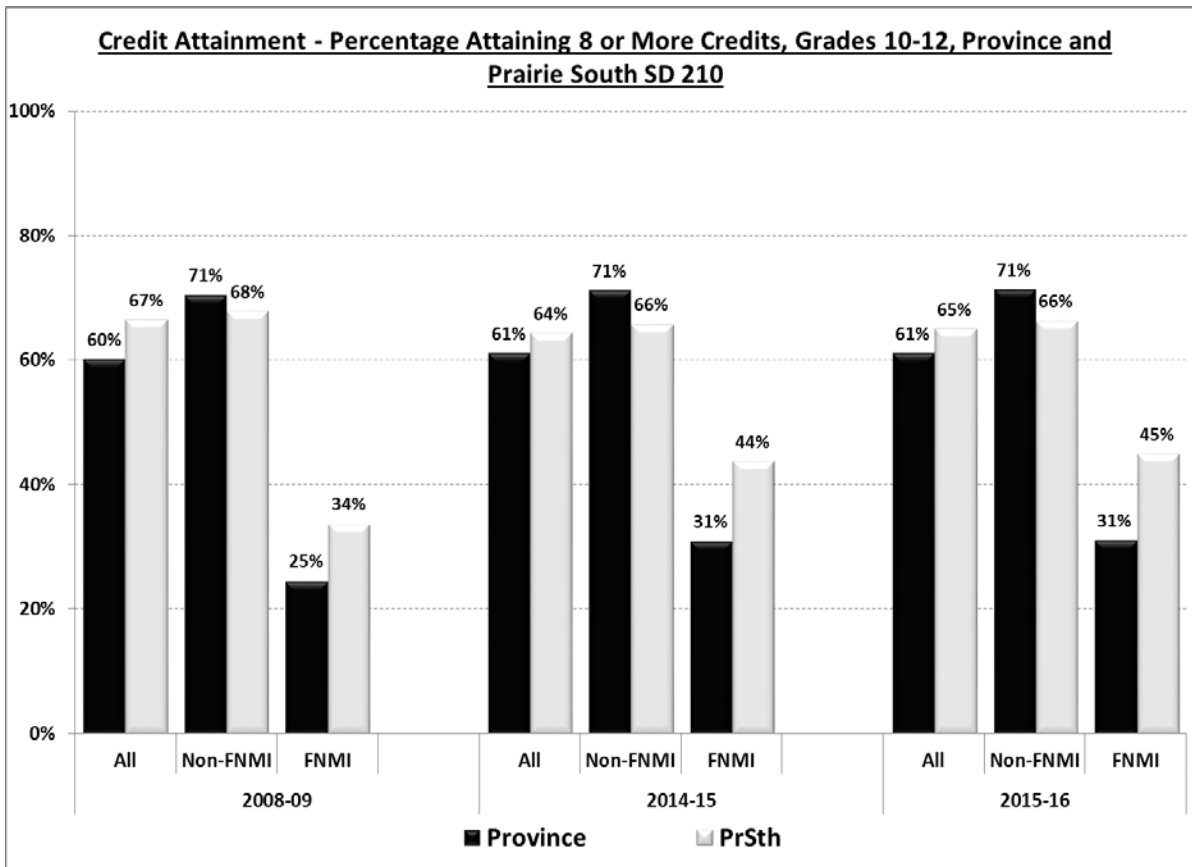
**Analysis of results**

Average final marks for non-FNMI students in Prairie South are generally consistent with average final marks throughout Saskatchewan in this subpopulation. Prairie South FNMI students tend to outperform other FNMI students in Saskatchewan, however caution should be exercised when reviewing this data due to small numbers of students in this demographic. Prairie South School Division is one of the few divisions in Saskatchewan without a federally-funded First Nations school within its borders.

## Credit Attainment

Credit attainment is one predictor of a school division's on-time graduation rate.

The following displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.



Notes: Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

### Analysis of results

Relatively strong performance by FNMI Prairie South students when compared to provincial averages of the same demographic help overall Prairie South results to be ahead of provincial results by a small margin (65% compared to 61%). Although credit attainment has improved since 2008, FNMI students continue to earn significantly fewer credits than their non-FNMI counterparts.

## Reading, Writing, Math at Grade Level and Saskatchewan Reads

### OUTCOME:

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

### PRIORITY:

Implement a refined set of provincial high impact reading assessment, instruction and intervention strategies (Saskatchewan Reads).

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

By June 2018, 90% of students in grades 1-12 will read at a level of proficient or above.

**School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority**

Prairie South School Division continued the implementation of a strategic improvement plan for reading in 2015-2016. A team of school-based administrators supported by division-level staff continued to develop the Prairie South strategic planning document to integrate provincial work on the ESSP with school division work already underway. Inservice focus for all teachers included reading strategies, with enhanced focus for grades 7 and 8 teachers. Fountas and Pinnel assessments were used to inform teaching practice and report reading results to the province for grades 1-4 students, and the Basic Reading Inventory was used as a measure for students in grades 5-8. Prairie South staff were part of the team that supported the development of *Saskatchewan Reads for Administrators*.

Although the learning focus for staff in all schools was reading in 2015-2016, work continued related to writing and math outcomes as part of Prairie South School Division's preparation for a broader focus in alignment with the ESSP. Further groundwork was laid for a more flexible approach to improvement; this will continue to position Prairie South School Division so that the ESSP will be implemented effectively through to 2020.

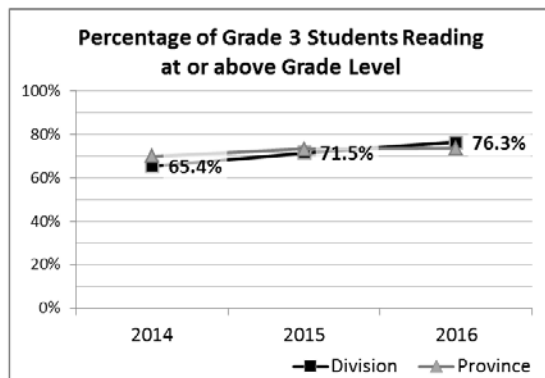
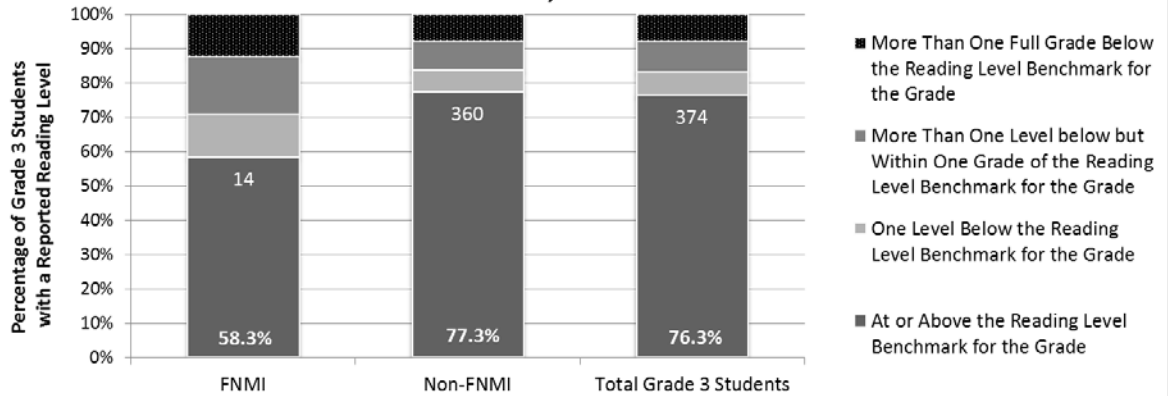
## Measures for Reading, Writing and Math at Grade Level and Saskatchewan Reads

### Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance.

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

### Reading Results Data, Prairie South SD 210, Grade 3, 2015-16



Proportion of Grade 3 Students with Reported Reading Levels, 2015-16

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	24	100.0%	0.0%	0.0%	24
Division (Total)	490	90.1%	9.7%	0.2%	544
Province (FNMI)	2,491	95.6%	3.3%	1.2%	2,606
Province (Total)	12,622	89.4%	10.1%	0.5%	14,125

Notes: Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2016.

### Analysis of results

Continued focus on reading led to enhanced success at the Grade three level when measured against results from previous years, with a 10% increase of proficient readers in the past three years. Self-identified First Nations and Métis children make up less than 4 percent of the Grade three demographic in Prairie South School Division, and read with less proficiency than their non-FNMI peers.

## Graduation Rates

### Outcome:

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

### School Division goals aligned with the Graduation Rates outcome

By June 2016, Prairie South School Division's overall on-time graduation rate will be 83%.  
By June 2016, plans will be complete for a provincial graduation rates symposium held in Prairie South School Division.

### School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome

Graduation and engagement outcomes for all students were addressed as a team of school-based administrators supported by division-level staff continued to develop the Prairie South strategic planning document to integrate provincial work on the ESSP with school division work already underway. Improvement work related to graduation and engagement was targeted in locations where this work would be most meaningful. Initial focus in these locations involved school and division administrators working together to analyze trends in the data related to non-graduates, and then using these trends to identify students at risk from cohorts that have not yet completed their grade 12 year. In 2015-2016, Prairie South School Division worked to improve data processes which allowed school-based administrators access to information about their graduation cohorts that they had not previously had. School division staff interviewed non-graduates in an attempt to gain a deeper understanding of the challenges to on-time graduation in Prairie South, and used this data in discussions with student leaders throughout Prairie South.

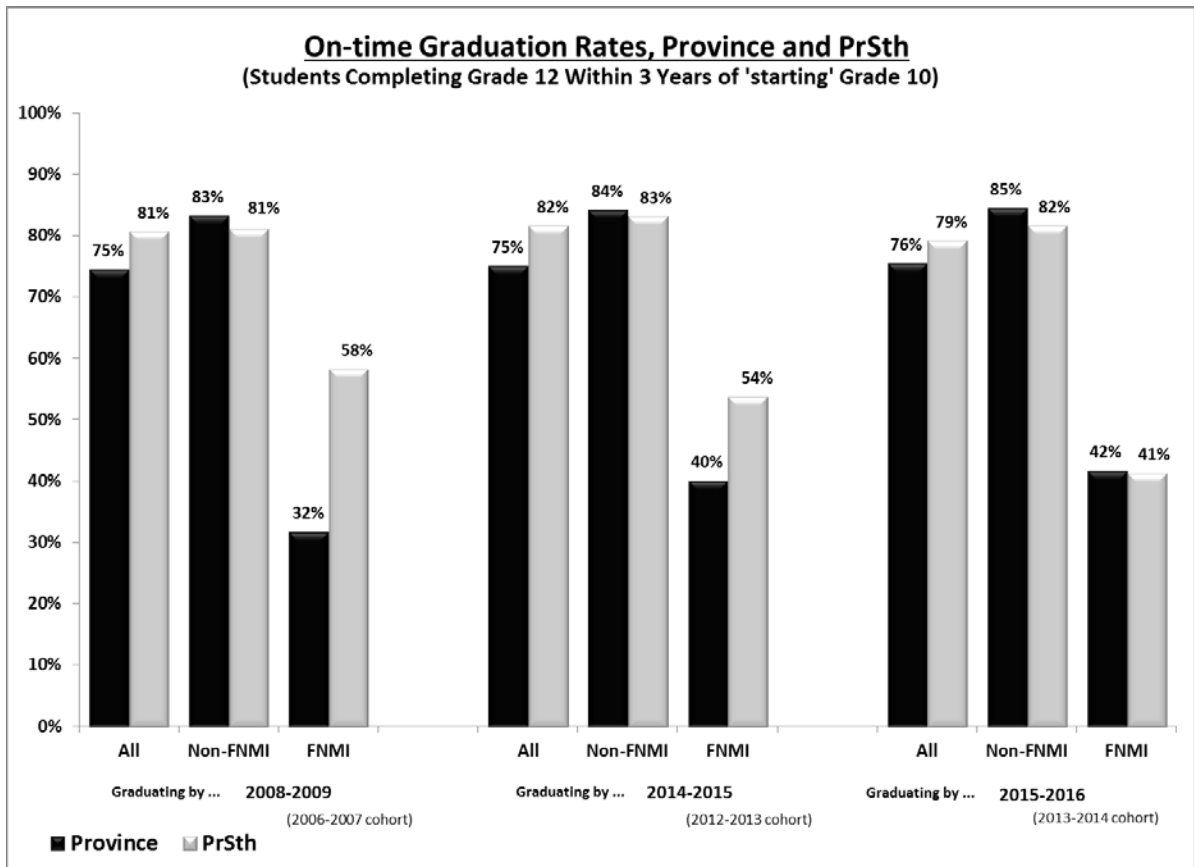
In recognition of the need to focus more clearly on the challenges associated with on-time graduation in Prairie South School Division, in 2016 the Prairie South School Division Director of Education agreed to lead the provincial graduation rates priority.

## Measures for Graduation Rates

### Grade 12 Graduation Rate: On-Time

To graduate within the typical three year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits at the end of Grade 12.

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2016

### Analysis of results

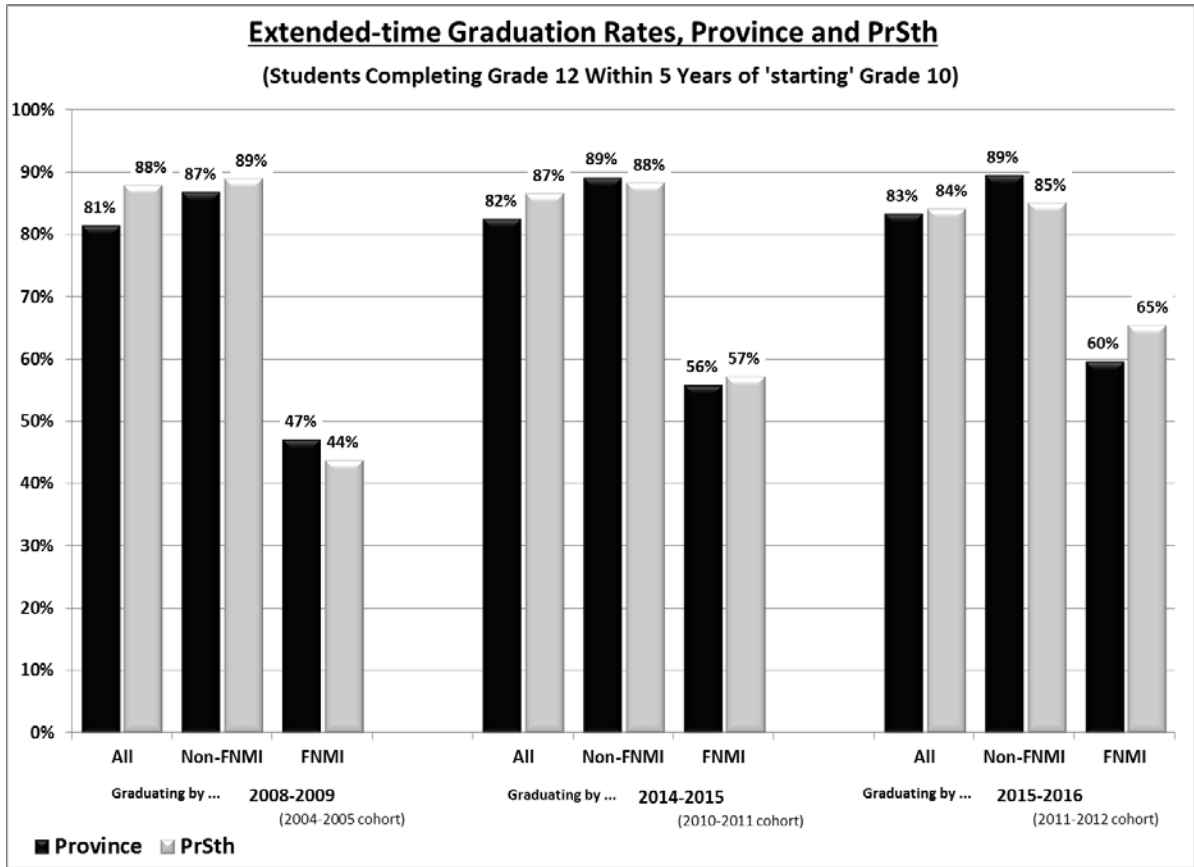
At 79%, Prairie South on-time graduation rates continue to be slightly above the provincial overall results.

#### Grade 12 Graduation Rate: Extended-Time

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10.

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





Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

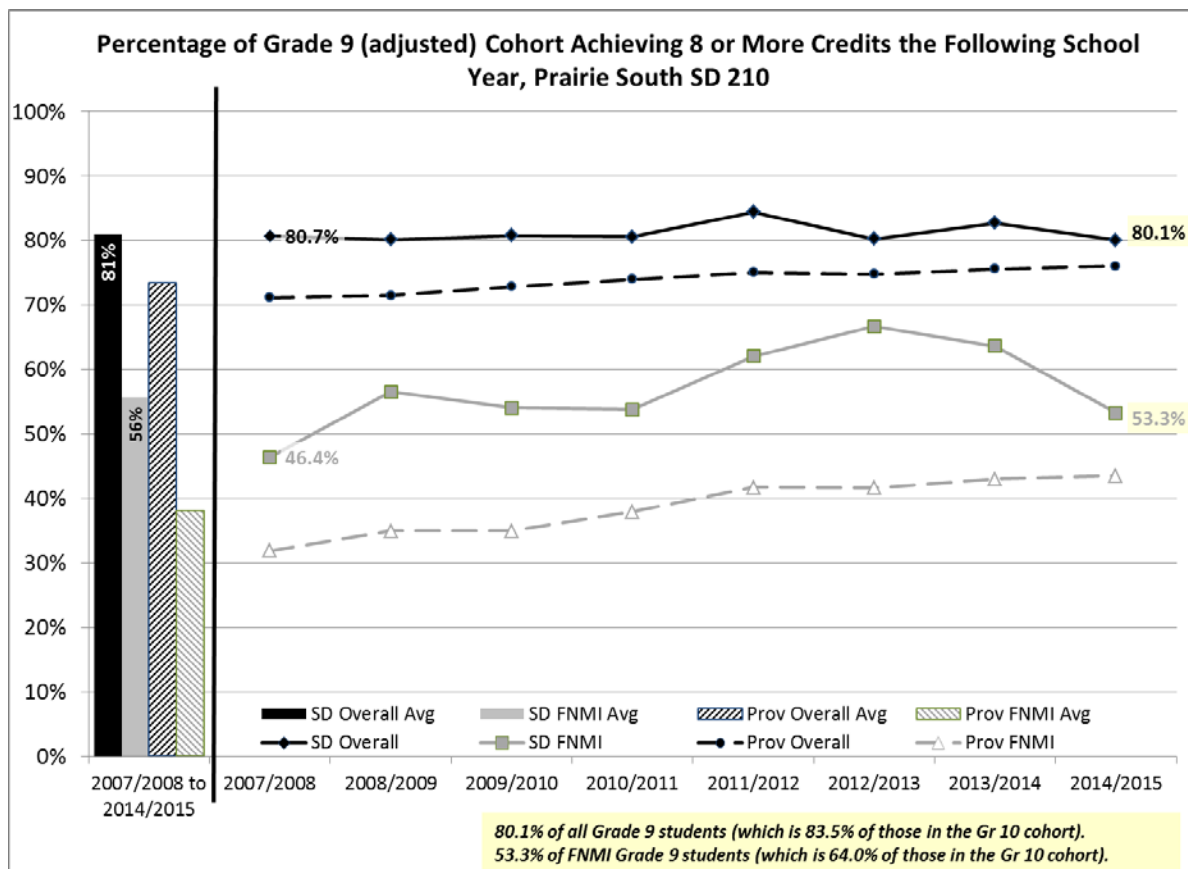
### Analysis of results

Prairie South extended-time graduation rates are relatively consistent with the provincial results overall and by subpopulation. Although there may be some fluctuation in the results from year to year due to the small FNMI subpopulation, the chart above seems to indicate that the gap between the two subpopulations (FNMI and non) is decreasing.

### Grade 9 to 10 Transition

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

The following displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight year average.



Notes: Percentages are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

### Analysis of results

Higher percentages of Prairie South students attain 8 or more credits the year after grade 9 than provincial averages (81% as compared to 74% for the 8 year average). Overall rates of improvement in this area in Prairie South are negligible over time. The proportion of FNMI students achieving 8 or more credits fluctuates more widely due to small numbers in this demographic (30 for 2015-16 reporting).

## Operational Spending

**Outcome:**

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

**School division goals aligned with the Operational Spending outcome**

By June 2016, implement Bus Planner software system-wide.

**School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome**

Planning for Sector-Wide Efficiencies outcomes in 2015-2016 was led by division-level personnel in Prairie South School Division. One LEAN initiative was completed, and improvements from previous LEAN work continued to be achieved.

In 2015-2016, Prairie South School Division began the implementation of routing software for transportation services, which will lead to enhanced levels of service for students and families in the future. Continued administrative efficiencies were achieved division-wide, resulting in the reduction of 3.0 FTE of division-level staff. Since the first year of the Sector-Wide Efficiencies outcome in the ESSP, Prairie South School Division has reduced administrative staffing levels by 11.7 FTE positions to achieve a savings of more than \$900,000 yearly in administrative costs.

## Early Years

### Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

### School division goals aligned with the Early Years outcome

By June 2016, the Smooth Transitions Committee will provide an overview of potential Prekindergarten and early childhood programming to the Board for discussion during budget planning activities.

### School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Early Years outcome

Early Years outcomes for all students were addressed as a team of school-based administrators supported by division-level staff continued to develop the Prairie South School Division strategic planning document to integrate provincial work on the ESSP with school division work already underway. Prekindergarten teachers were offered professional learning sessions for 5 half days focused on implementing the Essential Learning Experiences as identified as challenge areas on the annual Prekindergarten report. Prekindergarten teachers continued their work with LITs – learning improvement teams - to further examine and implement promising practices that support child development. Family Friday events offered informal learning for parents regarding child development and milestones related to development of speech and language, brain development and fine and gross motor skills. In 2015-2016, a Board committee supported by school division staff studied the current model of delivery for Prekindergarten programming in Prairie South School Division. Recommendations from this committee led to a realignment of resources to allow for the implementation of enhanced rural Prekindergarten opportunities in the future.

## Measures for Early Years

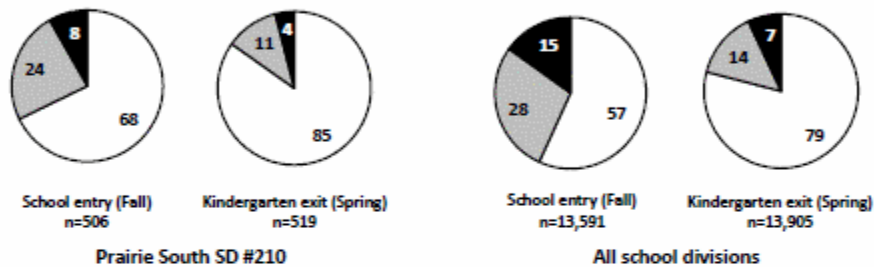
### Early Years Evaluation

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

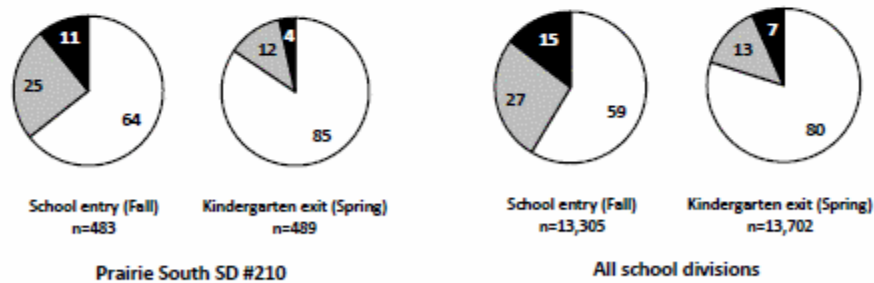
The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as the provincial results for each category.

**Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) RTI  
(responsive, tiered instruction) results (%) at school entry & Kindergarten exit,  
2014-15 (baseline) & 2015-16**

**2014-15 (baseline) collection; % of n values for School entry & Kindergarten exit categories**



**2015-16 collection; % of n values for School entry & Kindergarten exit categories**



Tier I – Children are achieving developmental tasks
  Tier II – Children are experiencing some difficulty achieving developmental tasks
  Tier III – Children are experiencing significant difficulty achieving developmental tasks

Totals may not add to 100 due to rounding

Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Results reported previously for division EYE RTI Tiers at Kindergarten exit in 2014-15 may vary from results reported here. This is due to a change in reporting methodology. Prior to 2015-16, EYE results at Kindergarten exit omitted results for children who were assessed in spring post-screens only. The amended reporting methodology now includes results for all children screened in a division, regardless of whether or not they were enrolled and present during fall pre-screens.

Source: Ministry of Education, Early Years Branch, 2016

### **Analysis of results**

Prairie South School Division data shows consistent levels of developmental readiness of Kindergarten students on a year over year basis. By a small margin, a greater proportion of Prairie South School Division students are achieving developmental readiness when compared to the provincial results.

# Demographics

In 2015-16, 6619 students were enrolled in Prairie South School Division. This represents a small increase from levels in the previous two years. In the spring of 2016, Prairie South welcomed a significant number of Syrian children into schools within the City of Moose Jaw.

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 School Division 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 modest annual increases in the years going forward. Prairie South looks forward to a period of growth in student numbers.

## Students

Grade			
	2013-14	2014-15	2015-16
Kindergarten	487	541	513
1	512	508	569
2	450	528	512
3	452	467	531
4	508	467	474
5	421	515	470
6	465	435	514
7	441	463	435
8	506	441	469
9	506	536	462
10	555	517	552
11	539	543	500
12	684	636	618
<b>Total</b>	<b>6526</b>	<b>6597</b>	<b>6619</b>
PreK	311	289	270

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, 2015

Subpopulation Enrolments	Grades			
		2013-14	2014-15	2015-16
Self-Identified FNMI	K to 3	64	80	71
	4 to 6	58	53	56
	7 to 9	87	75	80
	10 to 12	102	103	101
	<b>Total</b>	<b>311</b>	<b>311</b>	<b>308</b>
French Immersion	K to 3	220	218	228
	4 to 6	98	118	126
	7 to 9	40	45	70
	10 to 12	50	47	46
	<b>Total</b>	<b>408</b>	<b>428</b>	<b>470</b>
English as an Additional Language	1 to 3	81	76	92
	4 to 6	76	97	103
	7 to 9	72	81	75
	10 to 12	66	45	53
	<b>Total</b>	<b>295</b>	<b>299</b>	<b>323</b>

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, 2015

## Staff

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 976.3 people. About 48% of these employees are teachers, vice principals and principals, while the other 52% represent a wide range of occupations. The School Division needs educational assistants, administrative staff, information technology (IT) staff, facility operators, bus drivers, accountants and other staff in order to provide a quality education for students in Prairie South School Division.

### *School Division Staff – 2015-2016*

Job Category	FTEs
<b>Classroom teachers</b>	431.1
<b>Principals, vice-principals</b>	37.4
<b>Other educational staff</b> – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	231.5
<b>Administrative and financial staff</b> – e.g., clerks, accountants, IT people, administrative assistants	68.8
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	65.5



<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	130
<b>Senior management team</b> – e.g. chief financial officer, director of education, superintendents, managers	12
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>976.3</b>

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 September 1, 2015.

Source: Prairie South School Division Human Resources Department

## Senior Management Team

The Director of Education, Anthony D. (Tony) Baldwin, is the Chief Executive Officer of Prairie South School Division, and reports directly to the Board of Education. Six Superintendents are responsible for school operations, learning, business and human resources:

Ryan Boughen, Superintendent of Human Resources  
 Barbara Compton, Superintendent of Operations  
 Bernie Girardin, Superintendent of Business and Chief Financial Officer  
 Derrick Huschi, Superintendent of Operations  
 Lori Meyer, Superintendent of Learning  
 Kim Novak, Superintendent of Operations

Each of the Superintendents and the Director assumes responsibility for a leadership portfolio designed to ensure the effective implementation of Board policy in Prairie South School Division. The Senior Management Team works in collaboration with school and division-based personnel.

## Facilities Infrastructure Projects and Transportation

### School List 2015-16

Schools	Grades	Location
Assiniboia 7 <sup>th</sup> 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
Prairie South Virtual School	9-12	Online
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 School Located on a Hutterite Colony

### Infrastructure Projects 2015-16

School	Project / Details	Cost
Assiniboia Composite High	Boiler Replacement	157,151
Assiniboia Seventh Avenue	Partial Roof Replacement	77,527
Assiniboia Seventh Avenue	Boiler Replacement	97,581
Division Office	Boiler Replacement	62,396
Empire	Partial Roof Replacement	239,474
Gravelbourg	New School Construction and Renovation	7,612,282
King George	Partial Roof Replacement	63,475
Mankota	Partial Roof Replacement	15,343
Palliser	Partial Roof Replacement	89,821
Palliser	Gym Lighting Upgrade	12,243
Peacock	Lighting Upgrade	67,669
Prince Arthur	Partial Roof Replacement	169,461
Riverview	Univent Replacement	96,558
Rockglen	Partial Roof Replacement	217,030
Westmount	Partial Roof Replacement	248,383
Total		\$9,226,394

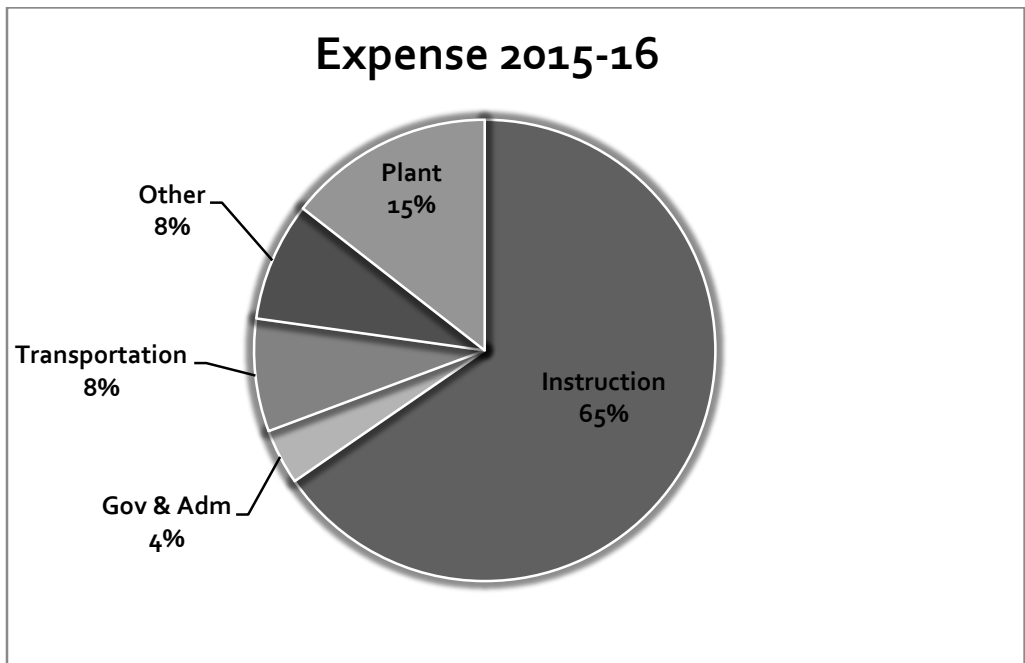
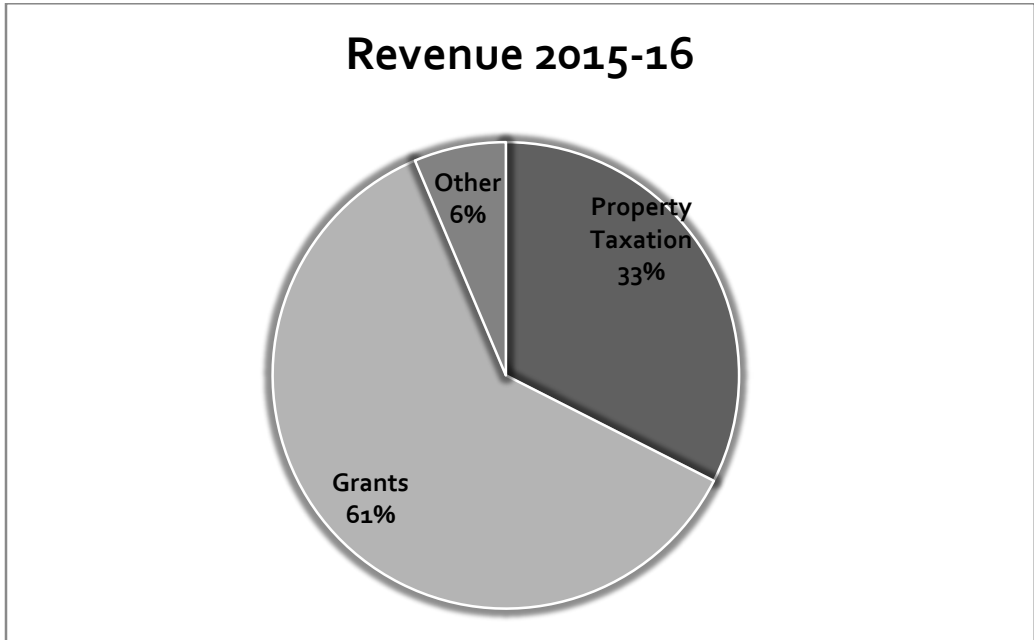
## Transportation

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 1 km. Prairie South School Division operates and maintains its own transportation fleet.

<b>Transportation Statistics (2015-2016 School Year)</b>	
Students Transported	2,667
In-town students transported (included in above)	908 (Urban - Moose Jaw)
Transportation Routes	134
Number of Buses	170
Kilometres travelled daily	33,150
Average age of bus	7.71 Years
Capacity Utilized on buses	71.73% (Average)
Average one-way ride time	38 minutes
Longest one-way ride time	95 minutes
Kilometers per year travelled on school trips	6,199,050
Cost per student per year	\$2,566.00
Cost per kilometre travelled	\$1.11

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2016	2016	2015	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	29,525,076	30,593,431	30,024,395	1,068,355	4%	
Grants	58,576,696	57,611,854	50,926,473	(964,842)	-2%	
Tuition and Related Fees	55,978	56,431	71,322	453	1%	
School Generated Funds	1,254,300	1,355,501	1,157,353	101,201	8%	1
Complementary Services	572,288	603,710	558,796	31,422	5%	2
External Services	3,691,892	3,708,712	3,829,008	16,820	0%	
Other	318,500	321,309	616,846	2,809	1%	
<b>Total Revenues</b>	<b>93,994,730</b>	<b>94,250,948</b>	<b>87,184,193</b>	<b>256,218</b>	<b>0%</b>	
<b>EXPENSES</b>						
Governance	507,025	499,815	512,057	(7,210)	-1%	
Administration	3,098,931	2,883,836	3,168,974	(215,095)	-7%	3
Instruction	57,743,788	56,414,011	56,711,432	(1,329,777)	-2%	
Plant	13,111,628	12,525,771	12,554,531	(585,857)	-4%	
Transportation	7,430,973	6,849,496	7,091,542	(581,477)	-8%	4
Tuition and Related Fees	66,000	75,006	98,818	9,006	14%	5
School Generated Funds	1,254,300	1,269,461	1,124,638	15,161	1%	
Complementary Services	2,056,295	1,892,978	2,058,975	(163,317)	-8%	6
External Services	3,621,887	3,783,242	3,821,968	161,355	4%	
Other Expenses	47,902	216,498	(20,129)	168,596	352%	7
<b>Total Expenses</b>	<b>88,938,729</b>	<b>86,410,114</b>	<b>87,122,806</b>	<b>(2,528,615)</b>	<b>-3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>5,056,001</b>	<b>7,840,834</b>	<b>61,387</b>			

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

Note	Explanation
1	Estimates made at budget time were higher than actual.
2	The division budgets SGF based on a three year average. This year the revenue was higher than forecast.
3	The division was able to reduce one manager during the year in addition we had some staff on leave with the replacement staff costing less money.
4	The bulk of the variance is due to savings on fuel costs due to lower prices. The other factor is our substitute costs came in considerably lower than anticipated.
5	Expenses for the developmental center were higher than anticipated.
6	Salary costs were lower than originally anticipated.
7	We had to perform a remediation of soil where some gas tanks had been previously which was caused by a potential sale and new environment standards.

## Appendices

### Appendix A – Payee List

#### *Board Remuneration*

Name	Remuneration	Expenses	Travel	Professional Development	Total
Bachmann, Robert	\$ 11,268	\$ 6,338	\$ 1,247	\$ 1,374	\$ 20,227
Crabbe, Darrell	10,401	5,201	-	-	15,602
Davidson, Shawn, Chair	13,780	9,599	7,592	2,828	33,798
Gleim, Ron	11,535	7,352	2,236	1,084	22,206
Kessler, Allister	11,401	6,947	2,019	1,892	22,258
McLeod, Timothy	12,240	6,443	292	1,609	20,584
Radwanski, Jan	11,668	6,292	524	1,953	20,438
Swanson, Brian	10,601	5,301	-	-	15,902
Wilson, Giselle	11,401	7,743	5,211	1,976	26,331
Young, Llewellyn V.	11,335	5,908	780	873	18,896

#### *Personal Services*

Name	Amount
Adams, Tianna	70,337
Aitken, Eleese	103,262
Alexander, Patricia	58,107
Alexanderson, Michael	88,076
Alm, Kathie	55,767
Anderson Grass, Melinda M	88,247
Anderson, Mariette	68,417
Andrew, Sharon	92,781
Andrie, Danae	57,746
Ansell, Dana	83,439
Arndt, Duane L	84,571
Arndt, Shameem A	84,295
Arnott, Tana K	88,640
Baber, Kendra	85,359
Backa, Geoffrey W	93,709
Baiton, Darren	111,102
Baker, Clarke	111,102
Baldwin, Anthony	186,884

Name	Amount
Bartle, Lynn	84,368
Bauck, Jennifer	61,338
Baum Coulson, Tara L	74,818
Bechard, Leslie M	59,421
Behrns, Lee	87,420
Bell, Peter	101,992
Bellows, Kristin A	97,739
Belsher, Colin M	76,622
Berenik, Tammy	61,914
Berenyi, Cheryl	84,573
Berglund, Dale	75,741
Bernard-Branning, Faith A	67,612
Berner, Robert	85,706
Binetruy, Kerrie L	94,641
Bistretzan, Bonnie L	56,852
Bittner, Bernard	68,489
Bjorge, Candace J	87,499
Blackwell, Cheri	86,956

Name	Amount
Blair, Christine	85,198
Blair, Tal	65,070
Blanchette, Dana	84,295
Blatz, Robyn L	84,295
Block, Alan	84,608
Bloudoff, Theran	62,345
Boechler, Wayne H	88,396
Boese, Heather M	69,069
Bogdan, Larry	101,281
Bonneau-Chevrier, Lillian	80,963
Bouffard, Crystal	82,061
Boughen, Rachel E	84,295
Boughen, Ryan	163,243
Boulton, Jeffrey R	104,666
Bouvier, Natasha	83,056
Bowley, Brian	55,684
Boyes, W.Mike	72,720
Bradley, Trista	51,102
Branning, Stephanie L	84,295
Brassard, Carol	84,582
Breitkreuz, Troy	89,016
Brennan, Valerie	102,776
Breton, Jason	60,863
Brooks, Melissa	84,295
Brown, Joanne R	84,295
Brown, Jody J	52,738
Brownell, Warren	88,396
Buettner, Blake E	86,238
Bumphrey-Letnes, Katie	89,179
Burghardt, Lora C	75,866
Burghardt, Tim W	88,396
Burnham, Lisa M	84,295
Bzdel Montgomery, Lisa J	84,848
Caldwell, Brandi A.	72,473
Cameron, Crystal	85,175
Cameron, Derrick	93,595
Campbell, Eric G.	73,969
Cassidy, Katherine R	81,300

Name	Amount
Chadwick, Brent	106,923
Chadwick, Marni	85,025
Chaffey, Jessica	55,079
Chan, Jenn	89,171
Chevrier, Christianne	84,323
Chevrier-Williams, Natalie C.	84,536
Church, Cameron D	72,175
Clarke, Anita	88,439
Clarke, Kelly	65,203
Clegg, Kent M	101,713
Clement, Curtise	60,810
Closs, Tracey R	89,901
Cobbe, Corinne	107,231
Coghill, Chris	58,802
Coghill, Vicki	53,750
Collinge, Charmaine	66,102
Colven, Janice	66,426
Compton, Barbara	154,169
Connors, Laura L	100,400
Cook, David R	100,859
Couzens, Trina	88,396
Cowan, Cheri	93,711
Cowie, Nadine	102,776
Cridland, Garnet W	85,123
Cridland, Shelley	84,295
Crocker, Cheryl	66,936
Crocker, Gillian V	69,025
Crooks, Chelsea	80,399
Dale, Duane	65,807
Dalgarno, Lucia M	84,433
Danylchuk, Sharon B	84,441
de Graauw, Gillian	68,253
Deans, Raymond R	85,182
Delorme, Melanie	85,637
Diehl, Kerri	66,926
Diewold, Heather	85,707
Diggins, Daryl G	50,721
Dokken, Susan	52,279



Name	Amount
Dolman, Carla	91,749
Dombowsky, Tracy	88,275
Dryburgh, Alex	62,399
Dubeau, Katryne	60,188
Dunne, Lori	52,279
Dunne, Mark P	73,510
Duxbury, Amanda	64,751
Dyck, Donna	62,838
Earl, Cheryl	75,272
Eberl, Rayleen D	102,515
Eberle, Katie	70,694
Edwards, Charla	86,605
Ehrhardt, Jenna	66,503
Eirich, Elaine	52,279
Eirich, Tim T	97,739
Elder, Christa G	84,554
Elek, Jaylyn	64,011
Elez, Jessica	63,719
Elliott, Pamela	77,316
Erickson, Meagan D	84,295
Erskine, Tammy L	120,915
Esmond, April	90,791
Espiritu, Josephine	62,446
Evans, Alysha	58,615
Fafard, Louise	84,915
Fahl, Ed	56,139
Fall, Jayne	70,261
Faris, Chris	85,004
Farrell-Schury, Shannon	94,405
Fedor Klapatiuk, Karen	85,324
Feeley, Jeff	93,638
Feeley, Joanne	94,836
Fehr, Dale	70,435
Ferrie, Linda	88,822
Ficzel, Ronald	86,439
Fieger, Courtney	78,038
Fieger, Rae-Ann L	91,349
Filipowich, Michael E	90,571

Name	Amount
Fish, Marie	88,396
Fister, Nicole	56,084
Fitzpatrick, Rhett	72,726
Flamand, Christina	61,227
Flegel, Gordon M	88,443
Flynn, Larson	58,877
Fogal, Daphne	94,434
Foster, Aaron	77,169
Fournier, Nathalie	60,163
Fox, La-Loni M	84,295
Fritzler, Bruce E	107,503
Froats, Jason	83,217
Froshaug, Corbin	89,452
Froshaug, Lona	98,012
Gagne, Ashley D.	78,103
Galbraith, Lisa	60,738
Gallagher, Andrew	85,759
Gallagher, Michelle L	84,295
Gardner, James	88,534
Gardner, Melissa L	93,433
Gardner, Renee	87,362
Gardner, Tayler D.	51,715
Gasper, James	63,713
Gauley, Carlene	85,967
Gauthier, Francine	96,197
Gauvin, Stephane J	118,170
Gauvin, Vivian L	97,170
Geiger, Nikki L	84,648
Gent, Jessica	55,919
George, Jocelyne	84,298
Gibson, Callie	57,204
Gillett, Kurt	53,340
Gillett, Shara	62,034
Gingell Munteanu, Rhonda	96,291
Girardin, Bernard	163,687
Gobbett, Heather	117,349
Goby, Jackie	102,878
Goepen-Bourgeois, Kristine	80,110

Name	Amount
Gorham, Kourtney	55,011
Gossard, Danielle	69,156
Granger, Heather M	87,090
Grass, Kelly D	88,672
Gray, Crystal	67,452
Gray, Karen	86,901
Gregor, Rodger P	69,727
Grove, Michelle	64,012
Gusa, Ronda C	78,223
Guthormsen, Sheila	84,601
Hall, Marla	85,108
Hallborg, Nicole	50,468
Hand, Don L	106,836
Hand, Elizabeth J	85,337
Hanson, Evan R	85,165
Hanwell, Georgia	54,041
Hare, Leslie	69,305
Harrison, Graeme	54,093
Haubrich, Tanis	59,889
Hawkins, Laurie	86,096
Hazell, Nathan	78,666
Heebner, Charlaune E	84,295
Heebner, Samantha	57,635
Hellings, Laurie D	84,967
Hesjedal, Aaron	97,744
Hildebrandt, Carla	95,590
Hill, Shelley	55,207
Hill, Tessa	56,260
Hiltz, Cathy	107,708
Hirtle-Gluck, Christine	88,396
Hlady, Carrie	50,577
Hobbs, Heather	97,739
Hogeboom, Shayne J	90,468
Hoimyr, Kenton	84,842
Holmes, Lonny K	103,402
Holzer, Barbara A	88,672
Holzer, Martin	91,955
Huel, Victoria L	84,295

Name	Amount
Humbert, Donna R	99,433
Hunt, Michael	56,572
Huschi, Derrick F	159,507
Hutchinson, David	54,745
Huyghebaert, Darcey J.	84,940
Ike, Deborah	106,161
Irving, James	89,818
Jamieson, Rachele	77,053
Jamieson-Pilgrim, Rhonda	86,471
Janzen, Sandra G	93,638
Johnson, Darren	89,488
Johnson, Tanya	100,444
Johnson-Neufeld, Leisa C	84,847
Johnston, Roxanne P	93,638
Johnstone, Lori L	88,672
Karpinski, Debra	85,053
Keeler, Margot	84,295
Kempel, Deana	76,836
Kerr, Shivonne	58,913
Kettlewell May, Shelly L	68,694
Kiefer, Carrie L	56,464
Kitts, Jeff	74,863
Kleisinger, Tammy L	84,295
Klippenstein, Linda R	83,155
Knight-Szakacs, Tracey	67,509
Knudsen, Audrey	85,573
Kotschorek, Greg	73,227
Krahn Schulties, Karmen	97,730
Krauss, Deanna	77,148
Kreuger, Claire	70,855
Krukoff, Shane	88,949
Kuffner, Christy	85,328
Lacasse Corcoran, Edna	84,498
Lagasse, Tracey	84,758
Lamb, Janice	68,573
Laminman, Brenda	68,279
Lariviere, Leanne	84,693
Lasko, Wadena	85,173

Name	Amount
Lecuyer, Julie	64,061
Lehmann, Jody	111,997
Leonard, Adam	56,364
Lewchuk, Michael	83,650
Lewis, Corrie L	87,035
Lindsay, Mitchell	74,992
Lintner, Casey	70,765
Loitz, Meghan	56,667
Lothian, D. Brent	110,547
Lothian, Jacqueline	93,638
Loveridge, Brandon	67,103
Lucas, Elaine	90,536
Lunde, Arlene	84,295
Lys, Stephen A	89,563
Mack, Chantel	61,592
Mackey, Shelby	59,899
Mackow, Lacey R	75,272
MacLachlan, David B.	73,510
Marcenko, Michelle	104,391
Marcotte, Warren J	102,411
Marit, Carol	84,637
Marquardt, Pamela A	94,396
Martens, J.Scott	84,814
Martin, Armand	68,617
Martin, Beckie	83,028
McCann, Amanda R.	76,982
McCorrison, Paul	68,074
Mcgregor, Jennifer	90,295
Mcintosh, Angus L	92,904
McKay, Lucas	50,709
McKenzie, Jasmin	73,133
Mclean, Jonathan	104,259
McNabb, Garnet	59,275
Mcnaughton, Lori	84,295
Meagher, Karen	60,228
Menzies, Carmen	54,984
Menzies, Clayton R	86,475
Mergel, Patty	86,052

Name	Amount
Meyer, Don	88,396
Meyer, Lori	163,243
Michalko, Diane L	84,295
Michalko, Kelly T	102,776
Michaluk, Michelle R	97,739
Michaluk, Steven G	115,232
Mihalicz, Bartley	89,528
Miller, Heather L.	84,459
Mitchell, Scott	68,637
Mitchell, Yvonne	84,295
Moerike, Lindsay	80,925
Moneo, Shannon	88,222
Montague, B Patrick	74,490
Montague, Jennifer L	84,999
Montgomery, Jonie	57,399
Mooney, Theresa	98,909
Morash, Kathy	85,202
Morgan, Roger	88,507
Morgan, Suzanne	84,913
Morris, Colleen	90,667
Morson, Chelsee	73,409
Moulding, Charles J	104,406
Munro, Glen A.	70,133
Munro, Katherine R.	54,662
Naylor, Elizabeth A	84,295
Negraiff, Debra M	90,628
Nelson, Jennifer D.	61,859
Nestman, Jacqueline A	97,739
Neufeld, Marquita	84,571
New, Toni	50,715
Newberry, Brittany	59,298
Nichols, Chelsea L	77,439
Nicholson, Heather L	84,295
Nidesh, Cody	73,510
Novak, Kim	155,770
Oak, Kara	63,096
O'Brien, Michelle M	93,433
Okraincee, Lenea	78,011

Name	Amount
Olliver, Debra	60,655
Olliver, Rickey	68,489
Olson, Amanda J	97,675
Olson, Sharon	84,978
Onraet, Shane	101,471
Oonincx, Kristy	73,892
Orescanin, Danilo I	112,520
Osberg, David K	112,975
Osberg, Jennifer J	102,776
Osiowy, Diana	74,935
Ozog, Darlene Elaine F	84,295
Packet, Lisa	102,402
Packet, Shirley	100,762
Paice, Derick	64,095
Parent, Kelsey	57,075
Parks, Cecil	65,556
Parks, Robert	57,600
Parsons, Kimberly	88,396
Paterson, Linda D	85,274
Patterson, Kenneth R	87,653
Patterson, Leigh T	52,279
Pavier, Marilyn A	75,246
Peakman, Tim	56,796
Peters, Kelly	84,295
Peterson, Brennan	63,530
Peterson, Trevor	69,034
Pethick, Leigh J	86,549
Pethick, Shannon M	85,091
Petlak, Cheryl L	84,295
Petlak, Logan	61,061
Pfeifer, Jenna	78,816
Pflugger, Jared	60,863
Phillips, Sonya C.	84,966
Pickering, Elizabeth A	84,462
Pierce, Lisa	53,035
Pippus, Tracy L	88,452
Pladson, Amber M.	75,497
Podevin, Shannon	84,295

Name	Amount
Podgursky, Joyleen G	107,448
Polupski, Jana C	89,301
Polupski, Lorne C	86,767
Porter, Derek S	85,124
Pouteaux, Guylaine	85,272
Power, Gary	71,736
Prefontaine, Kathy	60,670
Price, Catherine E	88,396
Prokopetz, Jennifer	96,994
Promhouse, Paul	89,882
Purdy, Ron	135,937
Pylatuk, Laurie	93,433
Quon, Judy F	84,310
Raes, Brad	61,974
Rath, Roxanne	61,795
Rattee, Courtney	58,536
Rattee, Robin L	88,515
Rauscher, Heather L	79,071
Rawlyk, Ray	94,262
Raymond, Barry	102,776
Redstone, Bert	70,509
Reid, Lisa	85,692
Reid-ward, Kelly	84,295
Reidy, Cynthia F	84,939
Remoue, Wendy M	84,295
Rieder, Kathy	102,956
Riendeau, Sadie	56,084
Roach, Carla D	84,295
Robertson, Scott	117,364
Robinson, Joel C.	68,624
Robinson, Kariann I	83,389
Rogers, Benjamin	62,714
Rogers, Tiffany L.M.	57,126
Romanow, Melissa	65,455
Roney, David C	104,909
Roney, Jason	84,895
Rosso, Sophie	93,709
Rowlinson, Heather L	84,295

Name	Amount
Ruston, Nancy	84,628
Ruthven, Brian	104,125
Rutko, Leanne	101,242
Ryba, Jacquie	89,578
Saas, Cori	69,229
Samoleski, Judy A	89,275
Sand, Terry	88,786
Saulters, Deanna	97,155
Sayers, Ruby	59,472
Saylor, Tammy L	89,669
Schafer, Clifford	87,263
Schafer, Sharon A	84,295
Schauenberg, Tara	100,998
Schepp, Michelle	58,571
Schlamp, Lisa	50,817
Scholpp-Smith, Leanne D	87,499
Schultz, Janis	87,324
Scidmore, L Michael	84,295
Scott, Karen L	67,436
Scribner, Stan	88,949
Searcy, Gavin.T T	94,396
Seeley, Brian	94,635
Segall, Lawrence R	94,606
Selensky, Gail	89,081
Shareski, Paula M	66,703
Shaw, Lindsay	89,688
Shillington, Allison	84,360
Shotton, Nicole	67,899
Silbernagel, Karla	97,273
Silversides, R. Keith	89,246
Simonsen, Craig	89,284
Singleton, Mitch	60,581
Skoropad, Dana A	102,572
Sleightholm, Chapin	68,054
Smith Harkness, Darla	53,038
Smith, Cynthia	52,536
Solie, Shelley L	85,562
Sonmor, Miranda	66,150

Name	Amount
Sorensen, Jolyn M	79,556
Sovdi, Faithe C	109,760
Sowden, Shane	92,341
Spagrud, Belinda	90,636
Stamm, Shelly A	88,949
Stange, Alan B	88,396
Stark, Crystal	85,112
Steinbach, Laurie I	89,848
Stewart, Anne	84,848
Stewart, Barry E	122,330
Stewart, Janice E	99,747
Straub, Jackie	96,324
Struble, Natasha	84,884
Styles, Michelle M	60,979
Susut, Sonja	103,294
Swanson, Dustin D	120,958
Tallon, Maxine	53,978
Tatarniuk, Rebecca	79,216
Taylor, Brett L	85,205
Taylor, Debbie L	79,971
Taylor, Shaunna	84,776
Taylor, Tracey	76,923
Thomas, Perri	60,951
Thomson, Marina	85,031
Thue, Sherry	84,841
Tiernay, Stephanie	60,361
Tiffen, Brett	90,010
Tressel, Jill C	112,552
Trusty, Dahinda R	88,396
Turner, Cory	65,556
Ubell, Aaron F	83,583
Utlely, Susan G	67,436
Vaags-Nyhof, Maureen	90,358
Vance, Suzanne M	84,734
Varjassy, Candace L	84,295
Veer, Lisa J	90,909
Verge, Renee D	90,761
Veroba, Patricia L	50,809

Name	Amount
Volkman, Kathryn	67,007
Waldo, Julia	92,091
Wall, Colleen	71,542
Walz, Alana R	89,081
Wandler, Alan	89,926
Waronek, Trina L	72,248
Warren, Shawn	72,038
Webster, Catelyn	51,787
Welms, Dariel	54,367
Welter, Diana	142,721
Wheatley, Kristin	88,949
Wicharuk, Kevin D	88,396
Wicker, Scott	65,438
Wiebe, Elizabeth S	84,925
Wigmore, Jocelyn	67,728
Williams-Mercier, Jayda J	93,433

Name	Amount
Williamson, Scott R	115,164
Wilson, Colette	90,907
Wilson, Lana	93,519
Wist, Tracey	60,603
Wist, Troy	101,504
Woloschuk, Amy J	84,571
Wourms Rowe, Tana J	102,411
Wourms, Michael B	89,399
Yates-Berardi, Traci N	52,813
Young, L Brett	84,962
Zacharias, Derek	97,279
Zak, Marilyn	53,862
Zerr, Taylor	54,993
Ziefflie, Lindee G	84,295
Zinn, Brenda	82,838

### *Transfers*

Name	Amount
Caronport High School	202,229
Cornerstone Christian School	630,987

Name	Amount
Holy Trinity RC Separate	247,378

### *Supplier Payments*

Name	Amount
A J Distribution	58,172
Above Average Driver Training	65,678
Amazon	64,651
Apex Electric Ltd.	77,979
Apple Canada Inc.	77,122
Aware Driver Education	90,280
Beaton, Mark.	62,670
Blue Imp - 1594981 Alberta Ltd	50,171
Canadian Union of Public Employees	198,061
CDW Canada Inc.	83,475
City of Moose Jaw	125,316
Clark Roofing	96,429

Name	Amount
CompuCom Canada Co.	131,632
Croissant, Corrie	92,926
Cypress Paving (1976) Ltd.	212,205
Duncan Roofing Ltd.	924,439
E. Bourassa & Sons Ltd. (NAPA)	80,896
Eecol Electric Corp.	76,270
Emerald Custom Creations	59,280
ESTI Consulting Services	168,343
Federated Co-operatives Ltd	786,975
Final Touch Flooring	85,722
Five Hills Health Region	119,323
Flynn Canada Ltd.	59,609
GV Audio Inc.	99,982

Name	Amount
HDA Engineering Ltd.	65,511
Holy Trinity RC Separate	247,378
Hybrid Electric	57,640
Karst Holdings Incorporated	93,282
Legacy Bus Sales Ltd	711,684
Marsh Canada Limited	379,790
Colliers Project Leaders Inc.	57,045
Miles Ahead Driver Ed	82,310
Moose Jaw Co-operative	58,621
Municipal Employees Pension Plan	2,563,910
Oil Depot, The	51,273
P3A Architects	128,031
Pearson Canada Inc.	131,765
Powerland Computers Ltd.	480,443
Prairie Janitorial Supply Inc.	64,858
Prairie Mobile Communications	71,064
Prairie South Teachers	84,412
Precise Temp Refrigeration Ltd	87,889
Quorex Construction Services	6,487,264
Real Canadian Superstore	74,418
Roof Management	121,494

Name	Amount
Sask High Schools Athletic	52,600
Sask School Boards	1,134,941
Sask Teachers' (Life)	82,784
Sask Teachers' (TSC)	51,521
Sask Teachers Federation	6,317,159
Sask Workers Compensation	275,018
SaskEnergy	576,652
SaskPower	1,142,913
SaskTel	243,585
Scholastic Canada Ltd.	68,671
SchoolLogic	89,394
Shanahan's Limited Partnership	60,852
SRB Education Solutions Inc.	116,954
St John's Music	135,058
Success Office Systems	305,340
Supreme Office Products	342,266
Trade West Equipment Ltd.	76,783
Warner Truck Industries	274,657
WinMar Property	200,000
YMCA of Moose Jaw	132,736
Zep Sales & Service of Canada	240,694

**Appendix B – Management Report  
and Audited Financial Statements**



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## Audited Financial Statements

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Of the Prairie South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2016

Bernard A. Girardin MBA  
Chief Financial Officer

Stark & Marsh CPA LLP  
Auditor

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

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## 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 CPA 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 Prairie South School Division No. 210:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 29, 2016



## 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, 2016, 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, 2016, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads 'Stark &amp; Marsh'.

CPA LLP  
Chartered Professional Accountants  
Licensed Professional Accountants

Swift Current, Saskatchewan  
November 29, 2016



**Prairie South School Division No. 210**  
**Statement of Financial Position**  
**as at August 31, 2016**

	2016	2015
<b>Financial Assets</b>		
Cash and Cash Equivalents	18,772,689	16,110,549
Accounts Receivable (Note 8)	14,879,855	14,323,714
Portfolio Investments (Note 4)	56,316	55,736
<b>Total Financial Assets</b>	<b>33,708,860</b>	<b>30,489,999</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	5,740,521	4,493,446
Long-Term Debt (Note 10)	792,678	1,161,319
Liability for Employee Future Benefits (Note 6)	2,363,100	2,248,400
Deferred Revenue (Note 11)	2,472,768	2,499,948
<b>Total Liabilities</b>	<b>11,369,067</b>	<b>10,403,113</b>
<b>Net Financial Assets</b>	<b>22,339,793</b>	<b>20,086,886</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	57,343,672	52,026,754
Inventory of Supplies for Consumption	197,956	36,890
Prepaid Expenses	701,597	591,654
<b>Total Non-Financial Assets</b>	<b>58,243,225</b>	<b>52,655,298</b>
<b>Accumulated Surplus (Note 14)</b>	<b>80,583,018</b>	<b>72,742,184</b>

Contingent Liabilities (Note 18)  
 Contractual Obligations and Commitments (Note 19)

*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, 2016**

	2016 Budget (Note 15)	2016 Actual	2015 Actual
<b>REVENUES</b>			
Property Taxation	29,525,076	30,593,431	30,024,395
Grants	58,576,696	57,611,854	50,926,473
Tuition and Related Fees	55,978	56,431	71,322
School Generated Funds	1,254,300	1,355,501	1,157,353
Complementary Services (Note 12)	572,288	603,710	558,796
External Services (Note 13)	3,691,892	3,708,712	3,829,008
Other	318,500	321,309	616,846
<b>Total Revenues (Schedule A)</b>	<b>93,994,730</b>	<b>94,250,948</b>	<b>87,184,193</b>
<b>EXPENSES</b>			
Governance	507,025	499,815	512,057
Administration	3,098,931	2,883,836	3,168,974
Instruction	57,743,788	56,414,011	56,711,432
Plant	13,111,628	12,525,771	12,554,531
Transportation	7,430,973	6,849,496	7,091,542
Tuition and Related Fees	66,000	75,006	98,818
School Generated Funds	1,254,300	1,269,461	1,124,638
Complementary Services (Note 12)	2,056,295	1,892,978	2,058,975
External Services (Note 13)	3,621,887	3,783,242	3,821,968
Other Expenses	47,902	216,498	(20,129)
<b>Total Expenses (Schedule B)</b>	<b>88,938,729</b>	<b>86,410,114</b>	<b>87,122,806</b>
<b>Operating Surplus for the Year</b>	<b>5,056,001</b>	<b>7,840,834</b>	<b>61,387</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>72,742,184</b>	<b>72,742,184</b>	<b>72,680,797</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>77,798,185</b>	<b>80,583,018</b>	<b>72,742,184</b>

*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, 2016**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
	(Note 15)		
<b>Net Financial Assets, Beginning of Year</b>	<b>20,086,886</b>	<b>20,086,886</b>	<b>19,139,482</b>
<b>Changes During the Year</b>			
Operating Surplus for the Year	5,056,001	7,840,834	61,387
Acquisition of Tangible Capital Assets (Schedule C)	(10,197,054)	(10,480,449)	(4,431,604)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	2,029	87,735
(Gain) on Disposal of Capital Assets (Schedule C)	-	(2,029)	(82,934)
Amortization of Tangible Capital Assets (Schedule C)	5,009,520	5,163,531	5,149,301
Net Acquisition of Inventory of Supplies	-	(161,066)	129,246
Net Change in Other Non-Financial Assets	-	(109,943)	34,273
<b>Change in Net Financial Assets</b>	<b>(131,533)</b>	<b>2,252,907</b>	<b>947,404</b>
<b>Net Financial Assets, End of Year</b>	<b>19,955,353</b>	<b>22,339,793</b>	<b>20,086,886</b>

*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, 2016**

	2016	2015
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	7,840,834	61,387
Add Non-Cash Items Included in Surplus (Schedule D)	5,161,502	5,066,367
Net Change in Non-Cash Operating Activities (Schedule E)	507,445	(1,339,823)
<b>Cash Provided by Operating Activities</b>	<b>13,509,781</b>	<b>3,787,931</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(10,480,449)	(4,431,604)
Proceeds on Disposal of Tangible Capital Assets	2,029	87,735
<b>Cash (Used) by Capital Activities</b>	<b>(10,478,420)</b>	<b>(4,343,869)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(18,527)	(27,909)
Proceeds on Disposal of Portfolio Investments	17,947	45,162
<b>Cash (Used) Provided by Investing Activities</b>	<b>(580)</b>	<b>17,253</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(368,641)	(351,328)
<b>Cash (Used) by Financing Activities</b>	<b>(368,641)</b>	<b>(351,328)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,662,140</b>	<b>(890,013)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>16,110,549</b>	<b>17,000,562</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>18,772,689</b>	<b>16,110,549</b>

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



**Prairie South School Division No. 210**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	28,175,164	28,968,924	28,421,418
Revenue from Supplemental Levies	414,901	118,079	103,893
<b>Total Property Tax Revenue</b>	<b>28,590,065</b>	<b>29,087,003</b>	<b>28,525,311</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	231,966	559,321	425,124
Provincial Government	408,659	235,283	237,677
Railways	264,339	261,787	408,765
Other	186	282,816	260,657
<b>Total Grants in Lieu of Taxes</b>	<b>905,150</b>	<b>1,339,207</b>	<b>1,332,223</b>
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Rural	-	-	13,839
House Trailer Fees	100,000	108,889	123,276
<b>Total Other Tax Revenues</b>	<b>100,000</b>	<b>108,889</b>	<b>137,115</b>
<b>Additions to Levy</b>			
Penalties	160,000	180,033	188,764
Other	9,861	39,079	84,172
<b>Total Additions to Levy</b>	<b>169,861</b>	<b>219,112</b>	<b>272,936</b>
<b>Deletions from Levy</b>			
Cancellations	(220,000)	(110,568)	(167,928)
Other Deletions	(20,000)	(50,212)	(75,262)
<b>Total Deletions from Levy</b>	<b>(240,000)</b>	<b>(160,780)</b>	<b>(243,190)</b>
<b>Total Property Taxation Revenue</b>	<b>29,525,076</b>	<b>30,593,431</b>	<b>30,024,395</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	49,169,196	48,504,205	48,323,531
Other Ministry Grants	42,000	21,500	800
<b>Total Ministry Grants</b>	<b>49,211,196</b>	<b>48,525,705</b>	<b>48,324,331</b>
Other Provincial Grants	267,500	152,926	304,000
Federal Grants	-	19,000	-
Grants from Others	-	36,149	21,246
<b>Total Operating Grants</b>	<b>49,478,696</b>	<b>48,733,780</b>	<b>48,649,577</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	9,083,650	8,760,694	2,261,713
Other Capital Grants	14,350	117,380	15,183
<b>Total Capital Grants</b>	<b>9,098,000</b>	<b>8,878,074</b>	<b>2,276,896</b>
<b>Total Grants</b>	<b>58,576,696</b>	<b>57,611,854</b>	<b>50,926,473</b>



**Prairie South School Division No. 210**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	30,000	20,813	29,275
Federal Government and First Nations	10,800	-	10,413
Individuals and Other	15,178	35,618	31,634
<b>Total Tuition Fees</b>	<b>55,978</b>	<b>56,431</b>	<b>71,322</b>
<b>Total Operating Tuition and Related Fees</b>	<b>55,978</b>	<b>56,431</b>	<b>71,322</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>55,978</b>	<b>56,431</b>	<b>71,322</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	20,000	22,310	30,903
<b>Total Curricular Fees</b>	<b>20,000</b>	<b>22,310</b>	<b>30,903</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	794,500	684,815	696,487
Commercial Sales - Non-GST	25,800	36,534	33,370
Fundraising	105,000	264,102	115,136
Grants and Partnerships	90,000	79,529	71,779
Students Fees	166,000	197,787	152,519
Other	53,000	70,424	57,159
<b>Total Non-Curricular Fees</b>	<b>1,234,300</b>	<b>1,333,191</b>	<b>1,126,450</b>
<b>Total School Generated Funds Revenue</b>	<b>1,254,300</b>	<b>1,355,501</b>	<b>1,157,353</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	530,076	530,076	513,012
Other Ministry Grants	-	60,798	30,098
Other Provincial Grants	-	12,536	12,536
Other Grants	42,212	300	3,150
<b>Total Operating Grants</b>	<b>572,288</b>	<b>603,710</b>	<b>558,796</b>
<b>Total Complementary Services Revenue</b>	<b>572,288</b>	<b>603,710</b>	<b>558,796</b>

**Prairie South School Division No. 210**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	3,529,392	3,530,174	3,535,457
Other Provincial Grants	-	-	36,334
<b>Total Operating Grants</b>	<b>3,529,392</b>	<b>3,530,174</b>	<b>3,571,791</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	4,075	4,278
Gain on Disposal of Capital Assets	-	-	69,594
Other Revenue	162,500	174,463	183,345
<b>Total Fees and Other Revenue</b>	<b>162,500</b>	<b>178,538</b>	<b>257,217</b>
<b>Total External Services Revenue</b>	<b>3,691,892</b>	<b>3,708,712</b>	<b>3,829,008</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	36,500	39,067	307,344
Sales & Rentals	57,000	75,221	62,304
Investments	225,000	204,992	233,858
Gain on Disposal of Capital Assets	-	2,029	13,340
<b>Total Other Revenue</b>	<b>318,500</b>	<b>321,309</b>	<b>616,846</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>93,994,730</b>	<b>94,250,948</b>	<b>87,184,193</b>

**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Governance Expense</b>			
Board Members Expense	215,375	202,516	195,849
Professional Development- Board Members	35,000	23,190	51,313
Advisory Committees	53,400	42,478	47,293
Elections	16,000	431	4,442
Other Governance Expenses	187,250	231,200	213,160
<b>Total Governance Expense</b>	<b>507,025</b>	<b>499,815</b>	<b>512,057</b>
<b>Administration Expense</b>			
Salaries	2,341,293	2,194,730	2,380,955
Benefits	346,902	279,596	313,732
Supplies & Services	203,576	174,379	203,731
Non-Capital Furniture & Equipment	2,400	12,417	397
Building Operating Expenses	37,500	76,146	87,874
Communications	30,120	34,567	31,665
Travel	47,160	38,511	47,827
Professional Development	62,510	46,987	77,404
Amortization of Tangible Capital Assets	27,470	26,503	25,389
<b>Total Administration Expense</b>	<b>3,098,931</b>	<b>2,883,836</b>	<b>3,168,974</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	39,731,710	39,008,645	39,124,090
Instructional (Teacher Contract) Benefits	2,444,724	2,493,475	2,415,927
Program Support (Non-Teacher Contract) Salaries	7,962,212	7,433,619	7,506,894
Program Support (Non-Teacher Contract) Benefits	1,546,694	1,698,097	1,658,368
Instructional Aids	1,737,515	1,364,107	1,661,174
Supplies & Services	917,351	803,110	798,244
Non-Capital Furniture & Equipment	447,213	459,417	382,652
Communications	261,130	196,695	224,413
Travel	216,357	223,432	238,862
Professional Development	354,916	427,593	406,921
Student Related Expense	546,350	579,494	597,333
Amortization of Tangible Capital Assets	1,577,616	1,726,327	1,696,554
<b>Total Instruction Expense</b>	<b>57,743,788</b>	<b>56,414,011</b>	<b>56,711,432</b>

**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	3,693,680	3,581,853	3,519,963
Benefits	843,292	718,332	703,785
Supplies & Services	52,800	45,799	39,320
Non-Capital Furniture & Equipment	175,250	254,441	119,350
Building Operating Expenses	5,758,020	5,334,801	5,568,856
Communications	8,500	9,118	9,424
Travel	98,700	75,189	105,850
Professional Development	19,280	14,709	13,089
Amortization of Tangible Capital Assets	2,462,106	2,491,529	2,474,894
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>13,111,628</b>	<b>12,525,771</b>	<b>12,554,531</b>
<b>Student Transportation Expense</b>			
Salaries	3,359,293	3,227,003	3,164,783
Benefits	755,247	716,000	732,039
Supplies & Services	1,390,208	940,215	1,201,156
Non-Capital Furniture & Equipment	499,500	599,225	490,692
Building Operating Expenses	92,900	49,230	68,823
Communications	27,900	15,811	16,797
Travel	1,200	524	708
Professional Development	16,412	2,705	8,091
Contracted Transportation	349,210	382,836	459,710
Amortization of Tangible Capital Assets	939,103	915,947	948,743
<b>Total Student Transportation Expense</b>	<b>7,430,973</b>	<b>6,849,496</b>	<b>7,091,542</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	66,000	75,006	98,818
<b>Total Tuition and Related Fees Expense</b>	<b>66,000</b>	<b>75,006</b>	<b>98,818</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	50,000	3,658	3,819
Cost of Sales	644,300	607,325	583,261
School Fund Expenses	560,000	658,478	537,558
<b>Total School Generated Funds Expense</b>	<b>1,254,300</b>	<b>1,269,461</b>	<b>1,124,638</b>



**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Complementary Services Expense</b>			
Tuition Fees	10,000	-	-
Instructional (Teacher Contract) Salaries & Benefits	1,027,893	911,053	1,033,362
Program Support (Non-Teacher Contract) Salaries & Benefits	659,977	611,672	665,571
Supplies & Services	257,400	274,032	260,246
Communications	3,300	1,835	2,807
Travel	17,200	24,131	27,452
Professional Development (Non-Salary Costs)	8,500	8,183	5,794
Student Related Expenses	68,800	59,123	60,794
Amortization of Tangible Capital Assets	3,225	2,949	2,949
<b>Total Complementary Services Expense</b>	<b>2,056,295</b>	<b>1,892,978</b>	<b>2,058,975</b>
<b>External Service Expense</b>			
Other Fees	838,428	608,432	754,197
Administration Salaries & Benefits	141,176	141,176	141,419
Instructional (Teacher Contract) Salaries & Benefits	2,438,892	2,807,828	2,671,184
Program Support (Non-Teacher Contract) Salaries & Benefits	105,241	134,096	155,589
Transportation Salaries & Benefits	-	2,131	1,632
Supplies & Services	-	11,071	11,810
Non-Capital Furniture & Equipment	-	603	557
Building Operating Expenses	5,100	658	745
Communications	-	-	316
Travel	1,050	1,596	2,930
Professional Development (Non-Salary Costs)	1,500	671	3,962
Student Related Expenses	90,500	74,704	76,854
Amortization of Tangible Capital Assets	-	276	773
<b>Total External Services Expense</b>	<b>3,621,887</b>	<b>3,783,242</b>	<b>3,821,968</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Interest on Capital Loans	47,902	47,902	65,232
<b>Total Interest and Bank Charges</b>	<b>47,902</b>	<b>47,902</b>	<b>65,232</b>
Contaminated Sites	-	150,000	-
Provision for Uncollectable Taxes	-	18,596	(85,361)
<b>Total Other Expense</b>	<b>47,902</b>	<b>216,498</b>	<b>(20,129)</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>88,938,729</b>	<b>86,410,114</b>	<b>87,122,806</b>

**Prairie South School Division No. 210**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2016**

	Land	Improvements	Buildings	Buildings	Short-Term	School	Other	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	
											2016	2015
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	1,718,010	419,324	97,390,917	2,615,210	12,670,772	735,729	5,815,559	9,379,846	136,230	1,768,513	128,627,658	
Additions/Purchases	-	1,919	32,765	-	679,311	58,768	1,061,523	1,152,393	42,271	7,451,499	10,480,449	4,431,604
Disposals	-	-	-	-	(47,722)	-	-	(2,800,421)	-	-	(2,848,143)	(409,152)
<b>Closing Balance as of August 31</b>	<b>1,718,010</b>	<b>421,243</b>	<b>97,423,682</b>	<b>2,615,210</b>	<b>13,302,361</b>	<b>794,497</b>	<b>6,877,082</b>	<b>7,731,818</b>	<b>178,501</b>	<b>9,220,012</b>	<b>140,282,416</b>	<b>132,650,110</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	265,984	60,412,106	1,745,298	8,120,351	643,995	2,286,427	7,048,937	102,258	-	80,623,356	75,878,406
Amortization of the Period	-	18,337	2,110,282	67,028	827,238	38,351	670,909	1,397,619	33,767	-	5,163,531	5,149,301
Disposals	-	-	-	-	(47,722)	-	-	(2,800,421)	-	-	(2,848,143)	(404,351)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>282,321</b>	<b>62,522,388</b>	<b>1,812,326</b>	<b>8,899,867</b>	<b>682,346</b>	<b>2,957,336</b>	<b>5,646,135</b>	<b>136,025</b>	<b>N/A</b>	<b>82,938,744</b>	<b>80,623,356</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	1,718,010	155,340	36,978,811	869,912	4,550,421	91,734	3,529,132	2,330,909	33,972	1,768,513	52,749,252	52,749,252
Closing Balance as of August 31	1,718,010	138,922	34,901,294	802,884	4,402,494	112,151	3,919,746	2,085,683	42,476	9,220,012	57,343,672	52,026,754
<b>Change in Net Book Value</b>	<b>-</b>	<b>(16,418)</b>	<b>(2,077,517)</b>	<b>(67,028)</b>	<b>(147,927)</b>	<b>20,417</b>	<b>390,614</b>	<b>(245,226)</b>	<b>8,504</b>	<b>7,451,499</b>	<b>5,316,918</b>	<b>(722,498)</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	47,722	-	-	2,800,421	-	-	2,848,143	409,152
Accumulated Amortization	-	-	-	-	47,722	-	-	2,800,421	-	-	2,848,143	404,351
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,801</b>
Price of Sale	100	-	-	-	-	-	690	1,239	-	-	2,029	87,735
<b>Gain on Disposal</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>690</b>	<b>1,239</b>	<b>-</b>	<b>-</b>	<b>2,029</b>	<b>82,934</b>
<b>Net Book Value (NBV) of Assets Pledged as Security for Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>826,363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>826,363</b>	<b>1,161,319</b>

**Prairie South School Division No. 210**  
**Schedule D: Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2016**

	2016	2015
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	5,163,531	5,149,301
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(2,029)	(82,934)
<b>Total Non-Cash Items Included in Surplus</b>	<b>5,161,502</b>	<b>5,066,367</b>

**Prairie South School Division No. 210**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2016**

	2016	2015
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease in Accounts Receivable	(556,141)	(908,294)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,247,075	(1,034,266)
Increase in Liability for Employee Future Benefits	114,700	148,200
(Decrease) Increase in Deferred Revenue	(27,180)	291,018
Decrease (Increase) in Inventory of Supplies for Consumption	(161,066)	129,246
Decrease (Increase) in Prepaid Expenses	(109,943)	34,273
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>507,445</b>	<b>(1,339,823)</b>

**PRAIRIE SOUTH SCHOOL DIVISION #210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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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 as published by the Chartered Professional Accountants of Canada (CPA Canada).

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

**a) Basis of Accounting**

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

**b) Reporting Entity**

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

**c) Trust Funds**

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

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 17 of the financial statements.



**PRAIRIE SOUTH SCHOOL DIVISION #210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**d) Measurement Uncertainty and the Use of Estimates**

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

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

- the liability for employee future benefits of \$2,363,100 (2015 - \$2,248,400) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$30,593,431 (2015 - \$30,024,395) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$1,137,092 (2015 - \$1,136,703) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$150,000 (2015 - \$0) because the actual remediation expense may differ from the valuation estimates.
- useful lives of capital assets and related amortization of \$5,163,531 (2015 - \$5,149,301) because the actual useful lives of the capital assets may differ from their estimated economic 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 material changes in the amounts recognized or disclosed.

**e) Financial Instruments**

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

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

**PRAIRIE SOUTH SCHOOL DIVISION #210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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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. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

**f) Financial Assets**

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

**Cash and Cash Equivalents** consist of cash, 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 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 (e).

**g) Non-Financial Assets**

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



**PRAIRIE SOUTH SCHOOL DIVISION #210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets of the school division include land, land improvements, buildings, buildings-short term, school buses, other vehicles, furniture and equipment, computer hardware and 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	2-5 years
Computer software	5 years

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

Assets that have a 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 which will provide economic benefits in one or more future periods. Prepaid expenses include Saskatchewan School Board Association Fees; building, vehicle and liability insurance; Workers' Compensation fees; software licensing and maintenance; instrument rental fees; permits; association memberships and Five Hills Health District services.

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**h) Liabilities**

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

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

**Liability for Contaminated Sites** arises when contamination is 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:
  - is 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.

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the school division is obligated or likely to be obligated to incur such costs. The liability estimate includes costs that are directly attributable to the remediation activities and reflects the costs required to bring the site up to the current environmental standard for its use prior to contamination. The liability is recorded net of any expected recoveries.

A detail of the accrued Liability for Contaminated Sites is included in Note 9 – Accounts Payable and Accrued Liabilities of the financial statements.

**Long-Term Debt** is comprised of a capital loan with an initial maturity 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** represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are



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amortized on a straight line basis over the expected average remaining service life of the related employee groups.

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

**i) Employee Pension Plans**

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 the Public Sector Accounting Board (PSAB) standards, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**j) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. In accordance with 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.

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**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 1/12<sup>th</sup> 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.

**k) Statement of Re-measurement Gains and Losses**

The school division has not presented a statement of re-measurement gains and losses because it does not have financial instruments that give rise to material re-measurement gains or losses.



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### 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 a rate of Bank prime rate minus 0.50% per annum with Conexus Credit Union. 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 December 7, 2012. The balance drawn on the line of credit at August 31, 2016 was \$0 (August 31, 2015 - \$0).

### 4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	<u>Interest</u>	<u>Maturity</u>	2016	2015
			<u>Cost</u>	<u>Cost</u>
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Rate</u>	<u>Date</u>		
Royal Bank GIC	0.50%	23-Aug-17	\$ 5,342	\$ 5,315
CIBC Flexible GIC	0.50%	5-Jul-17	11,510	11,430
Conexus Credit Union Term Deposit	1.10%	4-Jun-17	12,841	12,806
Innovation Credit Union Term Deposit	2.50%	20-Apr-19	9,233	9,007
CIBC GIC	0.55%	27-Jun-17	1,041	1,035
Equity in co-operatives			15,572	15,386
Credit Union Equity Funds			777	757
<b>Total portfolio investments reported at cost and amortized cost</b>			<b>\$ 56,316</b>	<b>\$ 55,736</b>

### 5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2016 Actual	2015 Actual
Governance	\$ 195,924	\$ 303,891	\$ -	\$ -	\$ 499,815	\$ 512,057
Administration	2,474,325	383,008	-	26,503	2,883,836	3,168,974
Instruction	50,633,835	4,053,849	-	1,726,327	56,414,011	56,711,432
Plant	4,300,186	5,734,056	-	2,491,529	12,525,771	12,554,531
Transportation	3,943,003	1,990,546	-	915,947	6,849,496	7,091,542
Tuition and Related Fees	-	75,006	-	-	75,006	98,818
School Generated Funds	-	1,269,461	-	-	1,269,461	1,124,638
Complementary Services	1,522,723	367,306	-	2,949	1,892,978	2,058,975
External Services	3,085,229	697,737	-	276	3,783,242	3,821,968
Other	-	168,596	47,902	-	216,498	(20,129)
<b>TOTAL</b>	<b>\$ 66,155,225</b>	<b>\$ 15,043,456</b>	<b>\$ 47,902</b>	<b>\$ 5,163,531</b>	<b>\$ 86,410,114</b>	<b>\$ 87,122,806</b>

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## 6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits (vested sick leave) and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2016.

Details of the employee future benefits are as follows:

	2016	2015
Actuarial extrapolation date	Aug. 31, 2016	Aug. 31, 2015
Long-term assumptions used:		
Discount rate at end of period	2.10%	2.50%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.20%
Expected average remaining service life (years)	12	12

<b>Liability for Employee Future Benefits</b>	<b>2016</b>	<b>2015</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 2,758,800</b>	<b>\$ 2,100,200</b>
Current period service cost	210,600	181,900
Interest cost	71,600	62,600
Benefit payments	(210,000)	(96,300)
Actuarial losses	104,600	510,400
<b>Accrued Benefit Obligation - end of year</b>	<b>2,935,600</b>	<b>2,758,800</b>
Unamortized Net Actuarial (Losses)	(572,500)	(510,400)
<b>Liability for Employee Future Benefits</b>	<b>\$ 2,363,100</b>	<b>\$ 2,248,400</b>

<b>Employee Future Benefits Expense</b>	<b>2016</b>	<b>2015</b>
Current period service cost	\$ 210,600	\$ 181,900
Amortization of net actuarial loss	42,500	-
<b>Benefit cost</b>	<b>253,100</b>	<b>181,900</b>
Interest cost	71,600	62,600
<b>Total Employee Future Benefits Expense</b>	<b>\$ 324,700</b>	<b>\$ 244,500</b>

## 7. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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



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

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

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

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

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	643	23	666	698
Member contribution rate (percentage of salary)	10.20%-13.50%	6.05%-7.85%	6.05%-13.50%	6.05%-11.30%
Member contributions for the year	\$ 4,586,051	\$ 51,521	\$ 4,637,572	\$ 4,215,923

**ii) Municipal Employees' Pension Plan (MEPP)**

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

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

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

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

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Details of the MEPP are as follows:

	<b>2016</b>	<b>2015</b>
Number of active School Division members	609	660
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,268,408	\$ 1,298,793
School Division contributions for the year	\$ 1,268,408	\$ 1,298,793
Actuarial (extrapolation) valuation date	(31-Dec-15)	31-Dec-14
Plan Assets (in thousands)	\$ 2,148,676	\$ 2,006,587
Plan Liabilities (in thousands)	\$ 1,831,743	\$ 1,672,585
Plan Surplus (in thousands)	\$ 316,933	\$ 334,002

## 8. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

	<b>2016</b>			<b>2015</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 13,902,654	\$ 1,137,092	\$ 12,765,562	\$ 13,690,501	\$ 1,136,703	\$ 12,553,798
Provincial Grants Receivable	1,128,249	-	1,128,249	1,040,925	-	1,040,925
Other Receivables	993,476	7,432	986,044	728,991	-	728,991
<b>Total Accounts Receivable</b>	<b>\$16,024,379</b>	<b>\$1,144,524</b>	<b>\$ 14,879,855</b>	<b>\$ 15,460,417</b>	<b>\$ 1,136,703</b>	<b>\$ 14,323,714</b>

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2016</b>	<b>2015</b>
Accrued Salaries and Benefits	\$ 2,072,925	\$ 2,277,696
Supplier Payments	2,714,793	1,650,261
Liability for Contaminated Sites	150,000	-
Staff Funds	5,217	6,165
Construction contract holdbacks and other contractual liabilities	797,586	559,324
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 5,740,521</b>	<b>\$ 4,493,446</b>

The school division recognized an estimated liability for contaminated sites of \$150,000 (2015 - \$0) for the remediation of the Thatcher Drive Office site using an engineering

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estimate of clean-up costs. The nature of the liability is contamination to the soil due to underground fuel tanks. The assumptions used in estimating the liability is that the engineering estimate of costs is accurate. The amount of estimated recoveries is \$0 (2015 - \$0).

### 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, 2016	Balance as at Aug 31, 2015
Capital Loans:	CIBC	4.82%	31-Aug-18	\$34,712	Monthly	\$ 792,678	\$ 1,161,319
<b>Total Long-Term Debt</b>						<b>\$ 792,678</b>	<b>\$ 1,161,319</b>

Future principal repayments over the next 2 years are estimated as follows:		
	Capital Loans	Total
2017	\$ 386,809	\$ 386,809
2018	405,869	405,869
<b>Total</b>	<b>\$ 792,678</b>	<b>\$ 792,678</b>

Principal and interest payments on the long-term debt are as follows:			
	Capital Loans	2016	2015
Principal	\$ 368,641	\$ 368,641	\$ 351,328
Interest	47,902	47,902	65,216
<b>Total</b>	<b>\$ 416,543</b>	<b>\$ 416,543</b>	<b>\$ 416,544</b>

This debt was incurred for the purpose of financing the purchase of school busses.



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## 11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2015	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2016
<b>Capital projects:</b>				
Federal capital tuition	\$ 4,234	\$ -	\$ 325	\$ 3,909
Proceeds from sale of school buildings	640,156	-	-	640,156
Peacock School gym floor and governance association room	14,020	-	-	14,020
Legacy Division capital project	2,528	-	-	2,528
Playground donations	5,420	457	1,483	4,394
Peacock Auditorium improvement fee	38,266	7,932	840	45,358
Coronach School treadmill	130	-	-	130
Eyebrow School entryway project	5,900	1,500	-	7,400
Mortlach School projects	9,475	-	-	9,475
Lafleche School technology upgrade	6,049	-	-	6,049
Assiniboia High science lab	3,000	-	3,000	-
Capital projects at school level	26,775	-	26,775	-
Assiniboia High library project	2,826	-	-	2,826
William Grayson books	369	-	-	369
Empire School library project	5,400	-	-	5,400
Empire School donation for Create our Future	86	-	-	86
Peacock Student Lounge	1,500	11,250	-	12,750
Kincaid Stage renewal	-	37,973	-	37,973
John Chisholm SCC	-	1,422	-	1,422
Band Instrument Rentals	-	13,910	-	13,910
<b>Total capital projects deferred revenue</b>	<b>766,134</b>	<b>74,444</b>	<b>32,423</b>	<b>808,155</b>
<b>Other deferred revenue:</b>				
Property tax	1,690,118	1,591,811	1,690,118	1,591,811
Rentals, tuition and donations	43,696	54,891	25,785	72,802
<b>Total other deferred revenue</b>	<b>1,733,814</b>	<b>1,646,702</b>	<b>1,715,903</b>	<b>1,664,613</b>
<b>Total Deferred Revenue</b>	<b>\$ 2,499,948</b>	<b>\$ 1,721,146</b>	<b>\$ 1,748,326</b>	<b>\$ 2,472,768</b>

## 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 revenues and expenses of the Complementary Services programs operated by the school division in 2016 and 2015:

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

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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Nutrition	Other Programs	2016	2015
<b>Revenues:</b>						
Operating Grants	\$ 530,076	\$ 12,536	\$ 60,798	\$ -	\$ 603,410	\$ 555,646
Fees and Other Revenues	-	-	300	-	300	3,150
<b>Total Revenues</b>	<b>530,076</b>	<b>12,536</b>	<b>61,098</b>	<b>-</b>	<b>603,710</b>	<b>558,796</b>
<b>Expenses:</b>						
Salaries & Benefits	988,210	376,885	70,245	87,385	1,522,725	1,698,933
Supplies and Services	7,910	266,122	-	-	274,032	260,246
Communications	131	1,704	-	-	1,835	2,807
Travel	2,968	21,163	-	-	24,131	27,452
Professional Development (Non-Salary Costs)	4,621	3,562	-	-	8,183	5,794
Student Related Expenses	-	1,165	57,958	-	59,123	60,794
Amortization of Tangible Capital Assets	-	-	-	2,949	2,949	2,949
<b>Total Expenses</b>	<b>1,003,840</b>	<b>670,601</b>	<b>128,203</b>	<b>90,334</b>	<b>1,892,978</b>	<b>2,058,975</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (473,764)</b>	<b>\$ (658,065)</b>	<b>\$ (67,105)</b>	<b>\$ (90,334)</b>	<b>\$ (1,289,268)</b>	<b>\$ (1,500,179)</b>

### Pre-K programs

Prekindergarten programs provide in-school programs for children of preschool age. The school division operated eleven prekindergarten programs in the 2015/16 (eleven in 2014/15) 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.

### 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 revenues and expenses of the External Services programs operated by the school division in 2016 and 2015:

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Summary of External Services Revenues and Expenses, by Program	Bus Services	Food Services	Associate Schools*	Other Programs	2016	2015
<b>Revenues:</b>						
Operating Grants	\$ -	\$ -	\$ 3,529,392	\$ -	\$3,529,392	\$ 3,571,791
Fees and Other Revenues	4,075	110,728	-	64,517	179,320	187,623
Gain on Disposal of Tangible Capital Assets	-	-	-	-	-	69,594
<b>Total Revenues</b>	<b>4,075</b>	<b>110,728</b>	<b>3,529,392</b>	<b>64,517</b>	<b>3,708,712</b>	<b>3,829,008</b>
<b>Expenses:</b>						
Other Related Fees	-	-	608,433	-	608,433	754,197
Salaries & Benefits	2,131	100,665	2,920,288	62,146	3,085,230	2,969,824
Supplies and Services	1,340	-	-	9,731	11,071	11,810
Non-Capital Equipment	603	-	-	-	603	557
Building Operating Expenses	-	-	-	658	658	745
Communications	-	-	-	-	-	316
Travel	-	1,385	-	211	1,596	2,930
Professional Development	-	-	671	-	671	3,962
Student Related Expenses	-	74,704	-	-	74,704	76,854
Amortization of Tangible Capital Assets	-	-	-	276	276	773
<b>Total Expenses</b>	<b>4,074</b>	<b>176,754</b>	<b>3,529,392</b>	<b>73,022</b>	<b>3,783,242</b>	<b>3,821,968</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 1</b>	<b>\$ (66,026)</b>	<b>\$ -</b>	<b>\$ (8,505)</b>	<b>\$ (74,530)</b>	<b>\$ 7,040</b>

\*Associate Schools - see table below for details of revenues and expenses by school

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

**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.

Summary of Associate School Revenues and Expenses, Details by School	Caronport High	Cornerstone Christian School	2016	2015
<b>Revenues:</b>				
Operating Grants	\$1,161,336	\$ 2,368,056	\$ 3,529,392	\$ 3,535,457
<b>Total Revenues</b>	<b>1,161,336</b>	<b>2,368,056</b>	<b>3,529,392</b>	<b>3,535,457</b>
<b>Expenses:</b>				
Other related Fees	103,121	505,312	608,433	754,197
Salaries & Benefits	1,057,735	1,862,553	2,920,288	2,777,761
Professional Development	480	191	671	3,499
<b>Total Expenses</b>	<b>1,161,336</b>	<b>2,368,056</b>	<b>3,529,392</b>	<b>3,535,457</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.



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**Other**

The school division operates a single rental housing unit (i.e. teacherage). The unit is rented at market rate to staff. The school division has employees that are seconded to other organizations such as Prairie South Teachers' Association.

**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 including school generated funds.

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

	August 31 2015	Additions during the year	Reductions during the year	August 31 2016
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 52,026,754	\$ 10,480,449	\$ 5,163,531	\$ 57,343,672
Less: Debt owing on Tangible Capital Assets	(1,161,319)	-	(368,641)	(792,678)
	<b>50,865,435</b>	<b>10,480,449</b>	<b>4,794,890</b>	<b>56,550,994</b>
<b>PMR maintenance project allocations (1)</b>	<b>2,812,530</b>	<b>1,713,066</b>	<b>1,175,143</b>	<b>3,350,453</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditures	1,196,591	2,146,637	1,724,024	1,619,204
Gravelbourg School Consolidation	158,071	8,801,619	8,342,138	617,552
Gravelbourg Elementary replace sewer line	39,775	-	39,775	-
	<b>1,394,437</b>	<b>10,948,256</b>	<b>10,105,937</b>	<b>2,236,756</b>
<b>Other:</b>				
School generated funds	1,158,784	71,471	-	1,230,255
School budget carryovers	515,515	-	125,499	390,016
Support staff professional development	-	183,645	38,906	144,739
Board approved practical applied arts program	387,116	-	387,116	-
Board approved allocation for School Buses	57,858	707,057	-	764,915
Board approved allocation for future elections	30,000	15,569	-	45,569
Saskatchewan Government Insurance Driver Training Grant	248,998	152,926	247,331	154,593
School Community Council carry forwards	129,032	-	342	128,690
Cognitive Disabilities Program Grant	93,882	-	-	93,882
Child Nutrition & Development Grant	34,761	60,798	35,947	59,612
	<b>2,655,946</b>	<b>1,191,466</b>	<b>835,141</b>	<b>3,012,271</b>
<b>Unrestricted Surplus</b>	<b>15,013,836</b>	<b>418,708</b>	<b>-</b>	<b>15,432,544</b>
<b>Total Accumulated Surplus</b>	<b>\$ 72,742,184</b>	<b>\$ 24,751,945</b>	<b>\$ 16,911,111</b>	<b>\$ 80,583,018</b>

**PRAIRIE SOUTH SCHOOL DIVISION #210**  
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- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved three-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:

- Capital projects – Board motions to set aside money for capital projects.
- The Board has approved a three-year project for the enhancement of practical applied arts programming which was completed in 2015/16.
- The Board has approved an allocation in each year for the costs of elections held every four years for the Board of Education.
- The Board has approved an allocation for school buses from unspent bus purchase funds.
- Saskatchewan Government Insurance (SGI) pays the school division the costs of student driver training and has paid more than required at the date of these statements.
- 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. School division guidelines are provided for each criteria.
- 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.
- Support Staff Professional Development – unspent professional development funds for support staff.
- Cognitive disabilities program grant – funding for a staff member and supplies and services for students in need.
- 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 were approved by the board of education on April 14, 2015 and the Minister of Education on August 20, 2015.

## **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.



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**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.

	2016	2015
<b>Revenues:</b>		
Ministry of Education	\$ 61,407,447	\$ 54,688,575
SGI	153,365	304,000
Sask Worker's Compensation Board	286,622	176,540
Ministry of Social Services	12,536	48,870
Palliser Regional Library	9,731	-
Holy Trinity Roman Catholic School Division	335	3,864
Sask School Board Association	5,000	188,040
Caronport High School	2,564	-
Chinook School Division	2,820	-
Cornerstone Christian School	10,088	-
Greater Saskatoon Catholic School Division	2,000	-
Good Spirit School Division	575	12,045
Living Sky School Division	2,908	-
Northwest School Division	3,100	-
Prairie Spirit School Division	1,000	2,550
Prairie Valley School Division	2,535	-
Regina Public Schools	1,550	-
Sunwest School Division	6,455	2,600
Other	1,437	14,452
	<b>\$ 61,912,068</b>	<b>\$ 55,441,536</b>

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	2016	2015
<b>Expenses:</b>		
Briercrest College & Seminary	\$ 39,692	\$ 52,119
Caronport High School	177,254	147,965
Cornerstone Christian School	563,870	524,705
Five Hills Health Region	119,543	112,570
Minister of Finance	38,159	33,865
Organization of Saskatchewan Arts Councils	7,264	10,658
Sask Polytechnic	1,393	1,320
Sask. Education Leadership Unit	10,529	12,482
Sask. School Board Association	1,094,466	1,027,570
Sask. Worker's Compensation Board	275,018	223,832
Sask Energy	557,024	622,159
SaskPower	1,106,263	1,058,995
Sasktel	227,913	34,119
SGI	102,911	147,198
Good Spirit School Division	59,136	15,010
St. Paul's R.C.S.S.D. No. 20	2,500	500
Holy Trinity Roman Catholic School Division	147,304	99,916
North East School Division	2,000	6,300
Regina Catholic School Division	3,650	1,080
Saskatoon Public School Division	2,500	18,672
Sun West School Division	46,000	36,675
University of Regina	607	607
Other	4,740	5,907
	<b>\$ 4,589,736</b>	<b>\$ 4,194,224</b>

<b>Accounts Receivable:</b>		
Ministry of Education	\$ 1,128,249	\$ 1,039,775
Caronport High School	99,198	25,804
Cornerstone Christian School	108,226	50,903
Corp. of the Council of Ministries of Education	4,636	-
Holy Trinity Roman Catholic School Division	6,000	13,123
Living Sky School Division	58	4,175
Northwest School Division	-	3,150
Prairie Spirit School Division	-	2,550
St. Paul's R.C.S.S.D. No. 20	3,000	1,050
SGI	123,580	-
Sun West School Division	-	2,600
Other	890	3,292
	<b>\$ 1,473,837</b>	<b>\$ 1,146,422</b>

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	2016	2015
<b>Prepaid Expenses:</b>		
Five Hills Health Region	\$ 9,880	\$ 9,880
Good Spirit School Division	-	9,789
Sask. Worker's Compensation Board	-	67,899
SGI	111,810	88,356
Sask. School Board Association	40,422	38,705
Other	3,407	4,193
	<b>\$ 165,519</b>	<b>\$ 218,822</b>

<b>Accounts Payable and Accrued Liabilities:</b>		
Minister of Finance	\$ 3,459	\$ 1,264
SaskEnergy	2,505	3,492
SaskPower	76,130	79,241
Sasktel	18,004	21,693
Caronport High School	-	24,975
Cornerstone Christian School	-	66,151
Holy Trinity Roman Catholic School Division	73,906	99,036
Other	63	901
	<b>\$ 174,067</b>	<b>\$ 296,753</b>

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.

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

## 17. TRUSTS

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

Information about these trusts is as follows:

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	Scholarships		Deferred Salaries		Moose Jaw School District #1 Bursary Fund Inc		High School Athletic Assoc		Total	Total
	2016	2015	2016	2015	As at Dec. 31, 2015	As at Dec. 31, 2014	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash and short-term investments	203,994	216,048	87,564	37,633	449,835	471,721	81,167	70,818	822,560	796,220
Accounts Receivable	250	-	-	-	7,347	7,962	-	6,607	7,597	14,569
Portfolio investments	100,000	100,000	-	-	674,783	652,712	-	-	774,783	752,712
<b>Total Assets</b>	<b>304,244</b>	<b>316,048</b>	<b>87,564</b>	<b>37,633</b>	<b>1,131,965</b>	<b>1,132,395</b>	<b>81,167</b>	<b>77,425</b>	<b>1,604,940</b>	<b>1,563,501</b>
Accounts Payable	-	-	-	-	3,470	3,300	13,788	26,354	17,258	29,654
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,470</b>	<b>3,300</b>	<b>13,788</b>	<b>26,354</b>	<b>17,258</b>	<b>29,654</b>
<b>Revenues</b>										
Contributions and donations	18,678	34,848	49,741	27,308	13,815	3,565	-	-	82,234	65,721
Tournament Fees	-	-	-	-	-	-	94,814	75,542	94,814	75,542
Interest on investments	3,018	2,984	190	546	25,854	37,970	155	104	29,217	41,604
	21,696	37,832	49,931	27,854	39,669	41,535	94,969	75,646	206,265	182,867
<b>Expenses</b>										
Student Related Expenses	33,500	40,441	-	-	36,759	35,249	78,653	60,072	148,912	135,762
Administration	-	-	-	-	3,510	3,186	8	35	3,518	3,221
	33,500	40,441	-	-	40,269	38,435	78,661	60,107	152,430	138,983
Excess (Deficiency) of Revenues over Expenses	(11,804)	(2,609)	49,931	27,854	(600)	3,100	16,308	15,539	53,835	43,884
Trust Fund Balance, Beginning of Year	316,048	318,657	37,633	9,779	1,129,095	1,125,995	51,071	35,532	1,533,847	1,489,963
<b>Trust Fund Balance, End of Year</b>	<b>\$ 304,244</b>	<b>\$ 316,048</b>	<b>\$ 87,564</b>	<b>\$ 37,633</b>	<b>\$ 1,128,495</b>	<b>\$ 1,129,095</b>	<b>\$ 67,379</b>	<b>\$ 51,071</b>	<b>\$ 1,587,682</b>	<b>\$ 1,533,847</b>

## 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, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

### Insurance Claims

The school division has one outstanding insurance claim as at the date of the financial statements. The total amount of the claim 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 the Canadian Imperial Bank of Commerce 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 Bank of Montreal.

The balance of the loan at August 31, 2016 is \$534,381 principal and interest and the loan is in good standing. The loan is a 10 year term at a fixed rate of 3.46% per annum.



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## **19. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

Significant contractual obligations and commitments of the school division are as follows:

- construction contract for the renovation and addition to Gravelbourg High School in the amount of \$8,662,322. The contract is with Quorex Construction. The project is to be completed in the fall of 2016.
- contract with P3A architects for the Gravelbourg High renovation/addition. The project is to be completed in the fall of 2016.
- contract with Colliers Project Leaders for project management for Gravelbourg High renovation/addition. The project is to be completed in the fall of 2016.
- photocopying services through Success Office Systems at an estimated annual cost of \$275,000-300,000. The contract expires August 31, 2020 and is a rental contract based 100% on costs per copy.
- contract for purchase-cards with Bank of Montreal. There is no actual payment to the vendor but significant dollars flow through the cards. The contract expires May 10, 2021.
- contract for office supplies and furnishings with Supreme Office Products dated October 31, 2014 which renews annually unless terminated by either party. Annual spending is \$250,000 to \$300,000.
- contract for natural gas with Twin Eagle Resource Management which expires October 31, 2021. Estimated annual cost is \$325,000.
- contract with Saskatchewan Government Insurance (SGI) for driver education funding. The contract is open-ended and its value varies with the number of students trained in a year. An average value would be approximately \$235,000.

## **20. COMPARATIVE INFORMATION**

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

## **21. SUBSEQUENT EVENTS**

Subsequent to the year end the school division entered into an agreement to remediate the contaminated site at an estimated cost of \$150,000.

An offer was accepted for the sale of the old Thatcher Drive office that is contingent on financing. Financing must be in place by December 6, 2016 or the offer becomes void.

## **22. 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).

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**i) Credit Risk**

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

The aging of grants and other accounts receivable as at August 31, 2016 was:

	August 31, 2016					
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 1,128,249	\$ 1,128,249	\$ -	\$ -	\$ -	\$ -
Other Receivables	590,987	-	552,001	9,616	13,712	15,658
<b>Gross Receivables</b>	<b>1,719,236</b>	<b>1,128,249</b>	<b>552,001</b>	<b>9,616</b>	<b>13,712</b>	<b>15,658</b>
Allowance for Doubtful Accounts	(7,432)	-	-	-	-	(7,432)
<b>Net Receivables</b>	<b>\$ 1,711,804</b>	<b>\$ 1,128,249</b>	<b>\$ 552,001</b>	<b>\$ 9,616</b>	<b>\$ 13,712</b>	<b>\$ 8,226</b>

**ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division has a guaranteed loan for Cornerstone Christian School. The principal and interest repayment amount outstanding at August 31, 2016 is in good standing. The school division manages liquidity risk by maintaining adequate cash balances to cover its obligations, budget practices and projections of future need of funds.

The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2016			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 5,740,521	\$ -	\$ -	\$ -
Long-term debt (includes interest)	208,272	208,272	416,544	-
<b>Total</b>	<b>\$ 5,948,793</b>	<b>\$ 208,272</b>	<b>\$ 416,544</b>	<b>\$ -</b>



**PRAIRIE SOUTH SCHOOL DIVISION #210**  
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**iii) Market Risk**

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

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments.

The school division also has an authorized bank line of credit of \$15,000,000 with interest payable monthly at a rate of interest at Bank prime rate minus 0.50% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2016).

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in Guaranteed Investment Certificates (GIC's) 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.

**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 American dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.