



**Prairie South School Division No. 210**  
**2017 - 2018 Annual Report**

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## School Division Contact Information



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

## Letter of Transmittal

Honourable Gordon S. Wyant Q.C.  
Minister of Education



Dear Minister Wyant:

The Board of Education of Prairie South School Division 210 is pleased to provide you and the residents of the school division with the 2017-2018 annual report. This report presents an overview of the Prairie South School Division's goals, activities and results for the fiscal year September 1, 2017 to August 31, 2018. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tim McLeod". The signature is written in a cursive style with a large initial "T" and "M".

Mr. Tim McLeod, Chair

A very faint, light-colored handwritten signature, possibly in blue or grey ink, which is difficult to read. It appears to be a name written in a cursive style.

## **Introduction**

This annual report presents an overview of Prairie South School Division's activities and results for the fiscal year September 1, 2017 to August 31, 2018, including governance structures, students, staff, programs and facilities. It also offers information about our work related to the Education Sector Strategic Plan (ESSP) priorities.

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.

## 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”.

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

The 2017-2018 Board of Education Trustees were elected on October 26, 2016 and are serving a four-year term. Board of Education members as of August 31, 2018 are:

**Subdivision 1:** Darcy Pryor

**Subdivision 2:** Robert Bachmann

**Subdivision 3:** Al Kessler

**Subdivision 4:** Giselle Wilson

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

**Subdivision 6:** Mary Jukes, Tim McLeod (Chair), Jan Radwanski, Brian Swanson and Lew Young



Back Row (left to right): Al Kessler, Jan Radwanski, Giselle Wilson, Brian Swanson, Lew Young, Mary Jukes, Darcy Pryor. Front Row (left to right): Shawn Davidson, Tim McLeod, Robert Bachmann

## School Community Councils

The Board of Education has established a School Community Council (SCC) for 31 of the 39 schools in Prairie South School Division (the five Hutterite Colony Schools, two Associate Schools, and Virtual School do not have SCCs). In Prairie South, SCCs are comprised of elected parent and community representatives, together with the school principal and a teacher assigned by the principal. No additional appointed members exist on SCCs in Prairie South School Division.

*The Education Regulations, 2015* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members, and this work in Prairie South School Division is guided by board policy and administrative procedures that were renewed in 2016-2017 and implemented for the first time in 2017-2018. SCC members work with school staffs on many occasions, including during Learning Improvement Plan development meetings at the beginning of the school year. In 2017-2018, Prairie South hosted three network and inservice sessions for SCC members and the Board of Education, with more than 100 SCC members taking part in one or more events.

The Board of Education financially supports SCC operations and funds SCC development opportunities to build SCC understanding and capacity to support student learning and well-being. Targeted funding for SCC development is assured in Prairie South School Division through a centralized fund that allowed every development request received in 2017-2018 to be met. Additional development opportunities are provided by a variety of Prairie South School Division staff at individual SCC or school community meetings. Operational funding for each SCC is provided by the Board of Education on an annual basis; this funding of \$1000 per SCC is intended to provide the SCC with the means to meet and conduct the business of the SCC. Exclusive of staffing costs associated with SCC development support, the total financial commitment related to SCCs from Prairie South was \$43,215 in 2017-2018.

*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. In 2017-2018, SCCs also provided input into the establishment of the Board of Education's renewed strategic plan, which was published in December, 2017.

All schools in Prairie South School Division acknowledge the importance of SCCs as a mechanism for connecting community and school. Many SCCs in Prairie South are challenged by volunteer fatigue, however all schools continue to work to engage parents and community members in this important work.

# School Division Profile

## About Us

Prairie South School Division has 39 schools located within 24 rural, urban, and Hutterian communities and on the World Wide Web. Prairie South 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.

Prairie South School Division is divided into six subdivisions for purposes of board representation. The map below shows the geographic location of the 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 School Division.





## **Division Philosophical Foundation**

### **Mission and Vision**

Learning together for our future.

Our motto or positioning statement, “Learning together”, is taken directly from our mission-vision statement. At Prairie South School Division, we learn from one another, from our learning environments, and from our communities. We embrace the opportunity to be life-long learners, and understand the significance of learning how to learn.

### **Core Values**

#### **1. Development of the Whole Child**

At school students:

- learn how to learn;
- achieve at their highest levels;
- contribute to their 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:

- careful research;
- accurate data; and
- informed judgment.

## **Commitments**

Prairie South School Division is committed to quality learning through:

1. **Students and Families: building blocks for learning.**

We work together with caring people in student homes to prepare students for the future. Our decisions and policies reflect the best interest of our students.

2. **Learning Environments: places of learning.**

Our learning environments encourage 21<sup>st</sup> Century competencies through responsive instruction and assessment, innovative delivery models, and a student first culture. Our learning environments contribute to physical, mental, and spiritual well-being.

3. **Inclusive Communities: partners in learning.**

Our communities, their individuals, businesses, public and private agencies are our partners in learning. Our communities are involved in the process of determining needs, identifying resources, and creating solutions for our learning environments.

4. **Our People: champions of learning.**

Our people have the power to inspire greatness through their attitudes and actions. Prairie South School Division staff are leaders in learning, and share their talents and abilities with one another for the betterment of students, families, learning environments, and communities.

## **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 School Division has 26 formal school division partnerships and we continue to work with local and provincial stakeholders to explore additional partnership opportunities.

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 2017-2018, Prairie South School Division continued to work in partnership with WorkSafe Saskatchewan on the pilot of the Community Safety Education Strategy, an initiative to reduce workplace and student injuries in school divisions in Saskatchewan by coordinating strategies and activities aimed at transforming the Prairie South culture and positioning injury prevention as an essential part of our daily work.

## **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 offers a wide range of programs and supports in all 39 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 Prairie South School Division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more schools:

- Graduation coach 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
- Synchronous online 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
- Advocacy and Behaviour Consultant
- Student Support Consultant

Prairie South School Division 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 also offers:

- Ministry designated and Prairie South School Division funded Prekindergarten programs to nearly 250 students
- Unique and valuable partnerships with a wide variety of organizations representing other ministries, business, communities, and other stakeholders
- French Immersion PreK-12
- Inclusive Lifeskills programming at Riverview Collegiate

In 2017-2018, concurrent with an enrolment increase of 40 students division-wide, Prairie South School Division was faced with a \$3.8 million reduction in provincial funding and this challenged the Board of Education's ability to maintain previous levels of support. Budget reductions necessitated a review of where cost savings could be made. Programming support for teachers and schools related to improvement goals in the Education Sector Strategic Plan was reduced, including the elimination of a First Nations and Métis Consultant position and 3.5 FTE other instructional consultant positions that provided direct service to staff and schools related to literacy, learning improvement, and career and postsecondary support.

In 2017-2018, Prairie South School Division maintained all additional Prekindergarten programs using accumulated surplus funds in place of the operational budget funding the board had previously devoted to these additional programs. The Board has committed to maintaining these additional programs until the end of the current school year. These additional Prekindergarten programs include an innovative rural magnet Prekindergarten model that was established by the Board of Education in 2016-2017.

## **Strategic Direction and Reporting**

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

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

2017-18 was the fourth year of deployment of the 2014-2020 ESSP.

### **Enduring Strategies**

The Enduring Strategies in the ESSP are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

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

### School division goals aligned with Reading, Writing and Math at Grade Level outcome

In December, 2017, the Board of Education approved a renewed strategic plan that provides guidance related to school division initiatives until June, 2021. The timings associated with this strategic plan will allow the school division to continue to work in alignment with the 2014-2020 Education Sector Strategic Plan, and will provide a one-year transition period for the Board of Education to consider subsequent provincial initiatives and their alignment with Prairie South School Division student needs. Indicators of success included in the strategic plan related to Reading, Writing, Math at Grade Level include:

- 90% of students reading at grade level (Fountas and Pinnell, Basic Reading Inventory)
- 80% of students writing at a proficient level (Provincial Writing Rubric)
- 80% of students proficient in numeracy (Provincial Math Rubric)

### School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

In 2017-2018, Prairie South School Division merged ongoing strategic improvement planning in reading into a more global focus through the 2017 Prairie South strategic planning document. This important work paved the way for a broader focus on literacy, and allowed schools to shift focus from reading to writing if student data indicated this need. Inservice focus for all teachers included reading strategies, with enhanced focus for grades 9 and 10 teachers. Fountas and Pinnell assessments were used to inform teaching practice and report reading results to the province for grades 1-4 students. Prairie South School Division school-based administrators continued to utilize *SaskReads for Administrators* to further the work of reading improvement with school staffs.

Initial writing inservice work was provided for targeted teachers in 2017-2018, and the provincial rubric for writing was integrated into school level assessment activities for the first time in grades 4, 7, and 9.

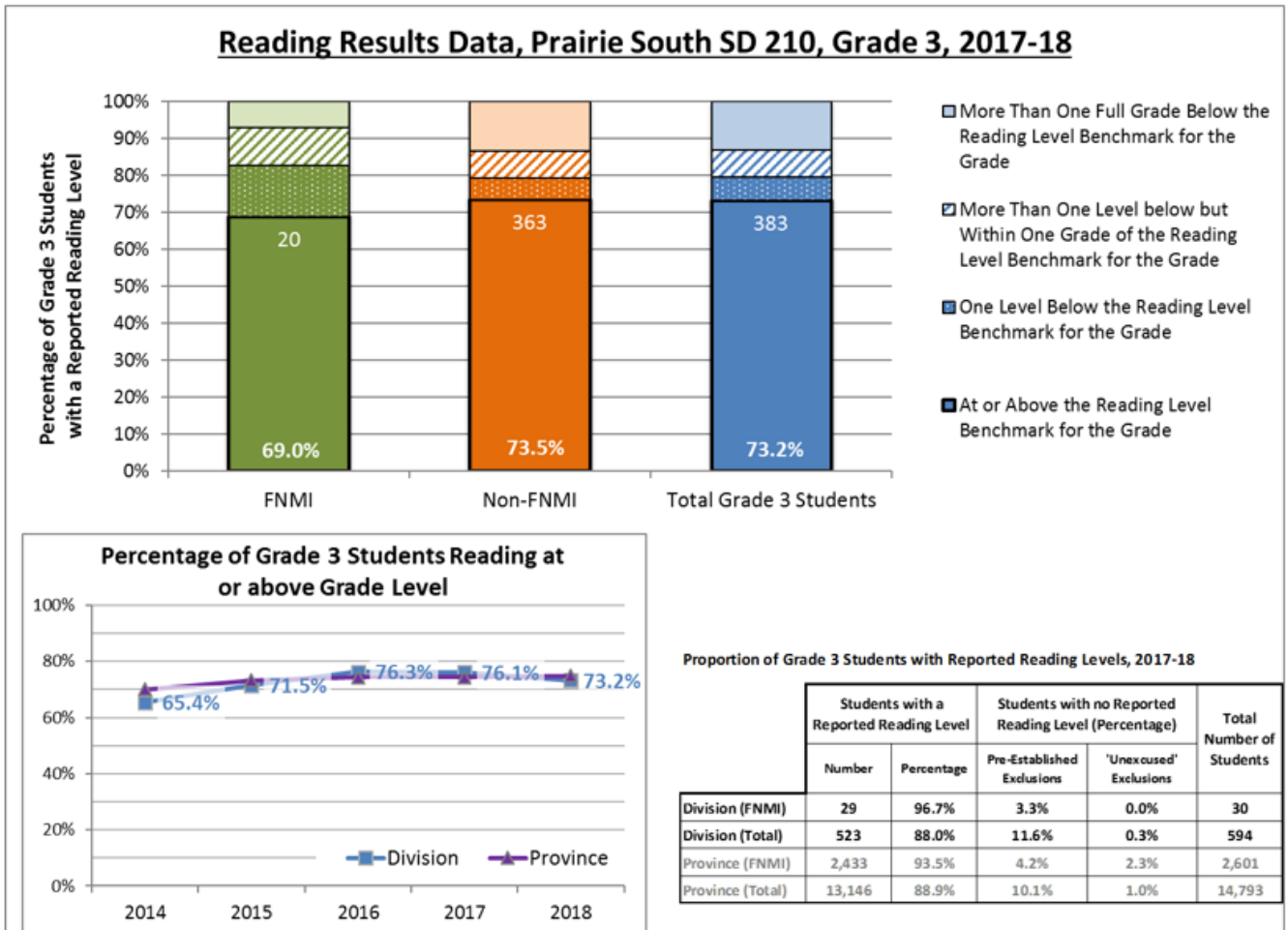
Although the learning focus for staff in all schools concentrated on reading and writing in 2017-2018, work continued related to math outcomes as part of Prairie South School Division's preparation for a broader focus in alignment with the ESSP. Further groundwork was laid for a more flexible approach to improvement; this will continue to position Prairie South so that the ESSP will be implemented effectively through to 2020.

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

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

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

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with a 'valid' reported reading level as the denominator. (Excluded or non-participant students were not included in these calculations.) Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI

students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### Analysis of results

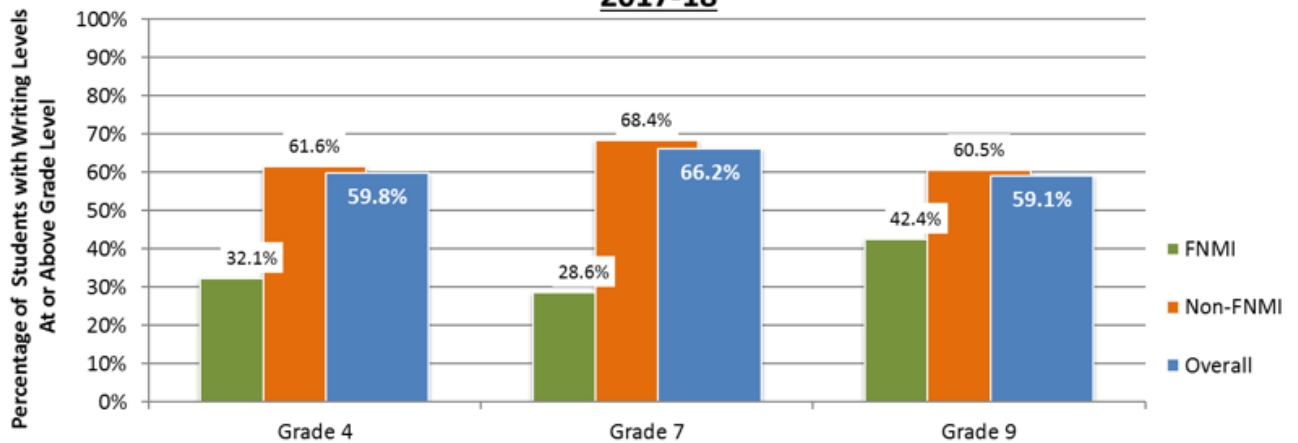
Grade 3 reading improvement gains in previous years have plateaued in the past two years, with 73% of students at the grade 3 level reading at or above grade level in 2017-2018. In this area, Prairie South School Division data closely reflects provincial data. Self-identified First Nations and Métis children make up approximately 5 percent of the grade 3 demographic in Prairie South School Division, and read with less proficiency than their non-FNMI peers. Although the small sample size is challenging to analyze, it appears as though the gap between FNMI students and their non-FNMI peers may be closing.

### Proportion of Students Writing At or Above Grade Level

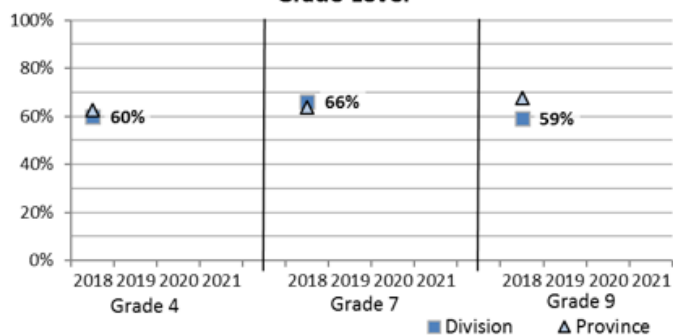
Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) by writing level in Grades 4, 7 and 9. The charts below the graph indicate the percentage of Grades 4, 7 and 9 students in the province writing at or above grade level, as well as the proportion of students with reported writing levels.

**Percentage Writing At or Above Grade Level, Prairie South SD 210, Grades 4, 7, and 9, 2017-18**



**Percentage of Students Writing at or above Grade Level**



**Proportion of Students with Reported Writing Levels, 2017-18**

	Students with a Reported Writing Level		Students with no Reported Writing Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 4)	473	89.2%	10.8%	0.0%	530
Division (Grade 7)	397	81.4%	18.2%	0.4%	488
Division (Grade 9)	428	86.6%	11.7%	1.6%	494
Province (Grade 4)	12,817	88.5%	10.3%	1.2%	14,485
Province (Grade 7)	10,592	80.5%	17.6%	1.8%	13,152
Province (Grade 9)	10,516	81.8%	14.2%	4.0%	12,853



Notes: Writing levels are reported based on provincially developed rubrics. The percentages of students in each of the writing level groupings were found using the number of students with a 'valid' reported writing level as the denominator. (Excluded or non-participant students were not included in these calculations.) Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### **Analysis of results**

2017-2018 was the first year of data collection using the provincial rubric for writing in Prairie South School Division. Writing levels in grades 4 and 7 are generally consistent with those of the province, however grade 9 results are significantly lower in Prairie South School Division than the provincial average. While the gap between outcomes for non-FNMI and FNMI students in reading appears to be closing, there is a significant gap in writing proficiency between FNMI and non-FNMI students at all grade levels.

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

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

<p><b>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>In December, 2017, the Board of Education approved a renewed strategic plan that provides guidance related to school division initiatives until June, 2021. The timings associated with this strategic plan will allow the school division to continue to work in alignment with the 2014-2020 Education Sector Strategic Plan, and will provide a one-year transition period for the Board of Education to consider subsequent provincial initiatives and their alignment with Prairie South School Division student needs. While indicators of success included in the strategic plan are not specifically related to Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates, increased outcomes for those students are necessary in order to achieve the following strategic plan indicators:</p> <ul style="list-style-type: none"> <li>• 90% on time graduation (provincial SDS)</li> <li>• 82% extended time graduation (provincial SDS)</li> <li>• 90% of students at 90% attendance (Prairie South School Division SIS)</li> <li>• 80% of students socially engaged (OurSchool Social Engagement Composite)</li> </ul>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>Graduation and engagement outcomes for all students were addressed as a team of school-based administrators supported by division level staff began to implement the 2017 Prairie South School Division 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 with enhanced programming intended to more fully engage First Nations and Métis (FNM) students. Through a reallocation of resources, Prairie South established grad coaching programming at each of the City of Moose Jaw collegiates, and significant support was provided to FNM students through these programs.</p> <p>Continued areas of focus for school and division administrators included analysis of trends in the data related to non-graduates, and then use of these trends to identify</p>

students at risk from cohorts that have not yet completed their grade 12 year. In 2017-2018, budget reductions necessitated a review of where cost savings could be made and the school division's First Nations and Métis (FNM) consultant position was eliminated, with portions of this important leadership work redistributed through other staff at the division and school level.

Prairie South does not have a Following Their Voices school.

## Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

### Average Final Marks

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

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

#### Average Final Marks – Prairie South SD

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

Subject	All Students		Non-FNMI		FNMI	
	Province	PrSth	Province	PrSth	Province	PrSth
English Language Arts A 10 (Eng & Fr equiv)	74.2	79.3	77.3	79.6	62.1	75.7
English Language Arts B 10 (Eng & Fr equiv)	73.6	78.1	76.7	78.8	61.0	69.9
Science 10 (Eng & Fr equiv)	72.7	75.2	76.0	75.6	59.9	69.9
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	77.0	77.0	77.5	61.6	71.3
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.7	75.9	75.8	76.4	61.7	66.5
English Language Arts 20 (Eng & Fr equiv)	74.8	76.6	77.0	77.2	63.9	68.2
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.8	70.3	70.2	71.4	62.8	61.1
Math: Foundations 20 (Eng & Fr equiv)	74.7	76.9	76.4	77.0	65.3	73.9

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

Source: Ministry of Education, 2018

### Analysis of results

Average final marks for non-FNMI students in Prairie South School Division are generally consistent with average final marks throughout Saskatchewan for this subpopulation. Prairie South School Division 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 which can result in fluctuations from year to year.

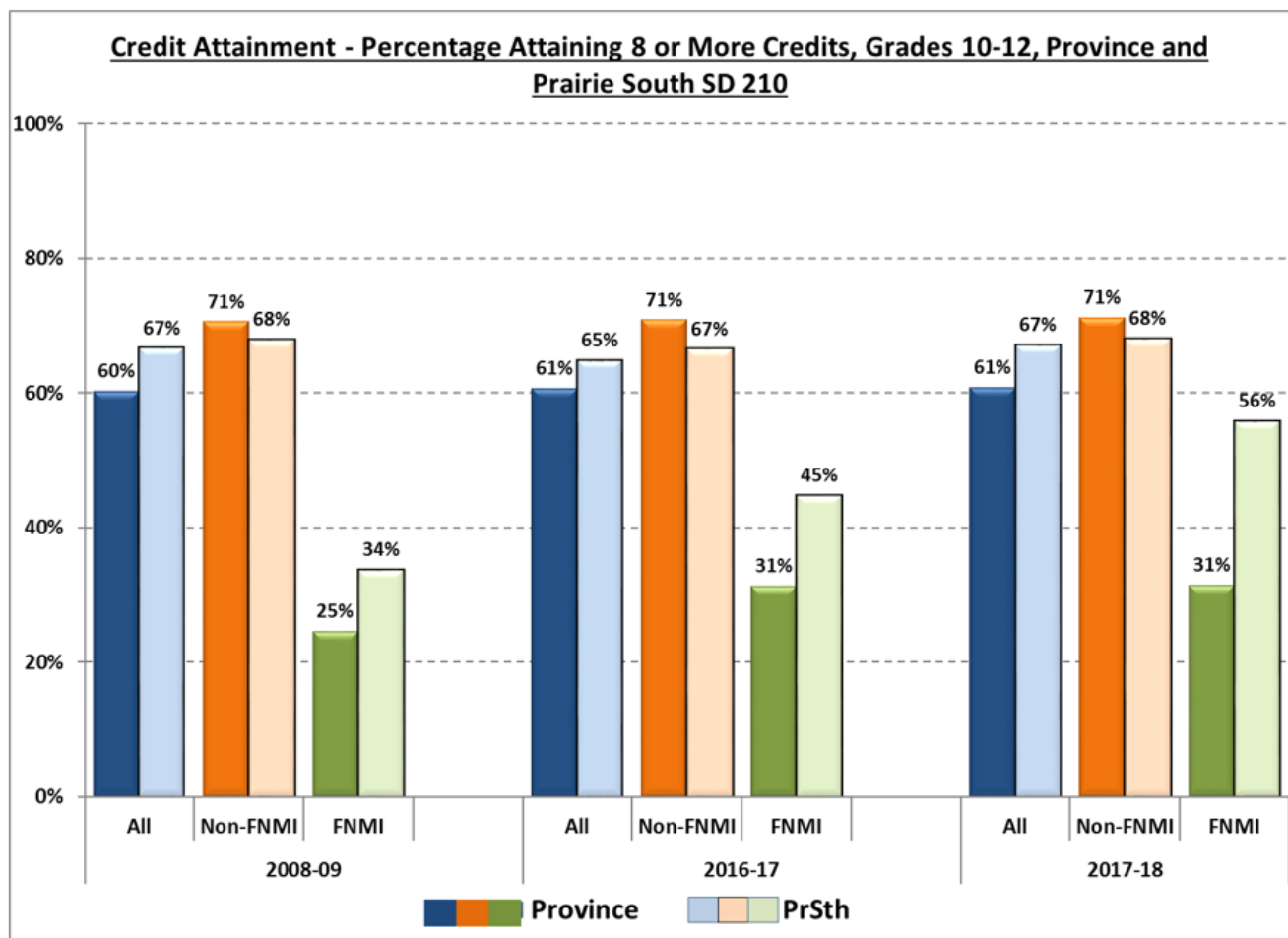
Prairie South School Division is one of the few divisions in Saskatchewan without a federally-funded First Nations school within its borders.

### Credit Attainment

Credit attainment provides a strong predictive indicator of a school system’s on-time graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

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

#### Credit Attainment – Prairie South SD



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2018

### **Analysis of results**

Relatively strong performance by Prairie South School Division FNMI 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 (67% compared to 61%). Although credit attainment has improved both over the long term and relative to last year, FNMI students continue to earn significantly fewer credits than their non-FNMI counterparts.

## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

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

In December, 2017, the Board of Education approved a renewed strategic plan that provides guidance related to school division initiatives until June, 2021. The timings associated with this strategic plan will allow the school division to continue to work in alignment with the 2014-2020 Education Sector Strategic Plan, and will provide a one-year transition period for the Board of Education to consider subsequent provincial initiatives and their alignment with Prairie South School Division student needs. Indicators of success included in the strategic plan related to Graduation Rates include:

- 90% on time graduation (provincial SDS)
- 82% extended time graduation (provincial SDS)
- 90% of students at 90% attendance (Prairie South School Division SIS)
- 80% of students socially engaged (OurSchool Social Engagement Composite)

### School division actions taken during the 2017-18 school year to achieve the outcomes and targets 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 began to implement the December 2017 Prairie South School Division 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. Continued areas of focus for school and division administrators included analysis of trends in the data related to non-graduates, and then use of these trends to identify students at risk from cohorts that have not yet completed their grade 12 year.

In 2017-2018, Prairie South School Division reallocated resources to establish grad coaching programs in each of the three collegiates in the City of Moose Jaw. Division staff continued to refine 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 School Division, and used this data in discussions with student leaders throughout Prairie South.

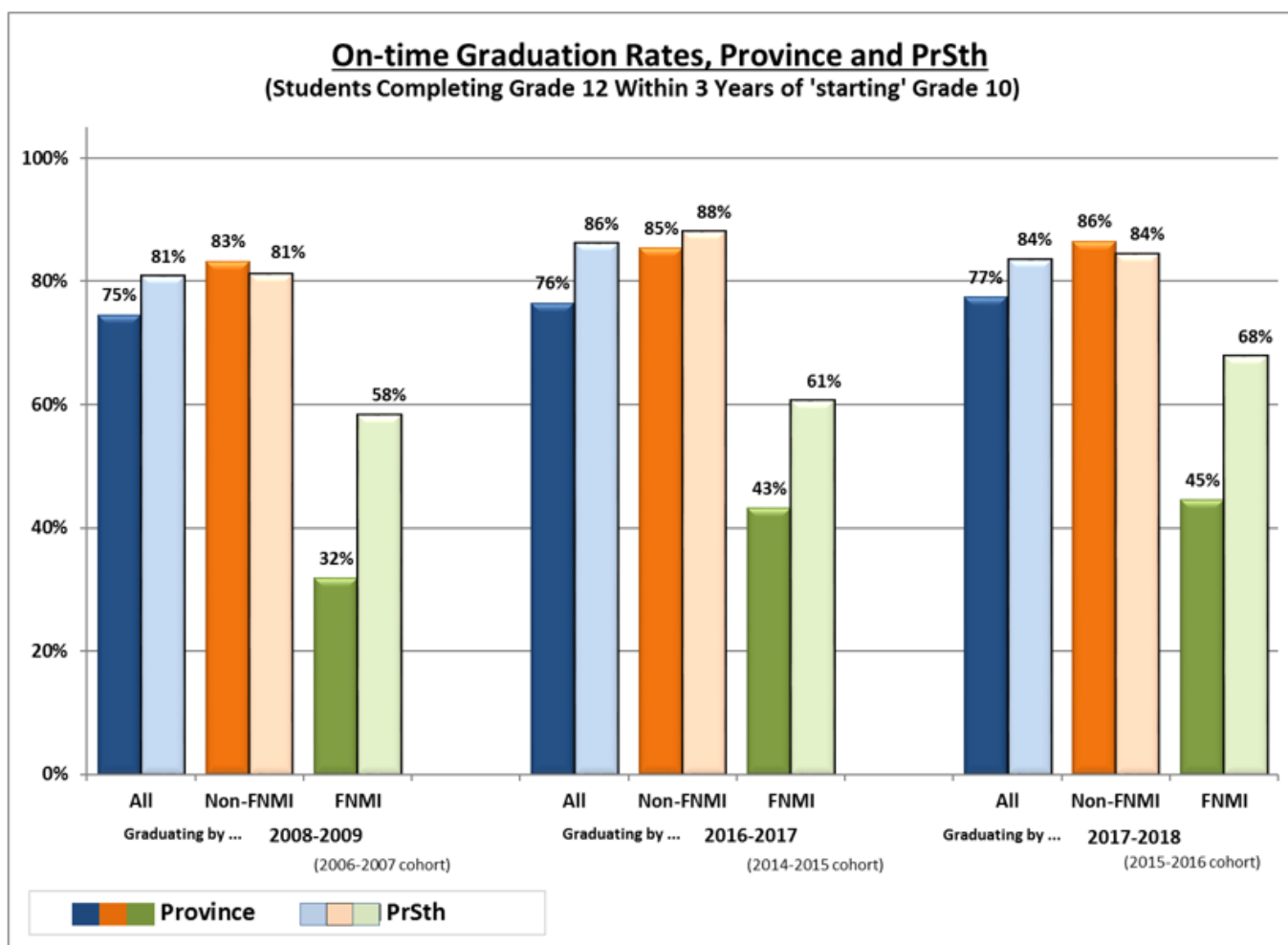
In recognition of the need to focus more clearly on the challenges associated with on-time graduation in Prairie South School Division, in 2017-2018 our staff provided continued leadership at the provincial level related to improved on-time graduation rates, including hosting the second provincial graduation rates symposium in Moose Jaw in September, 2017.

## Measures for Graduation Rates

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

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.

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



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

Source: Ministry of Education, 2018

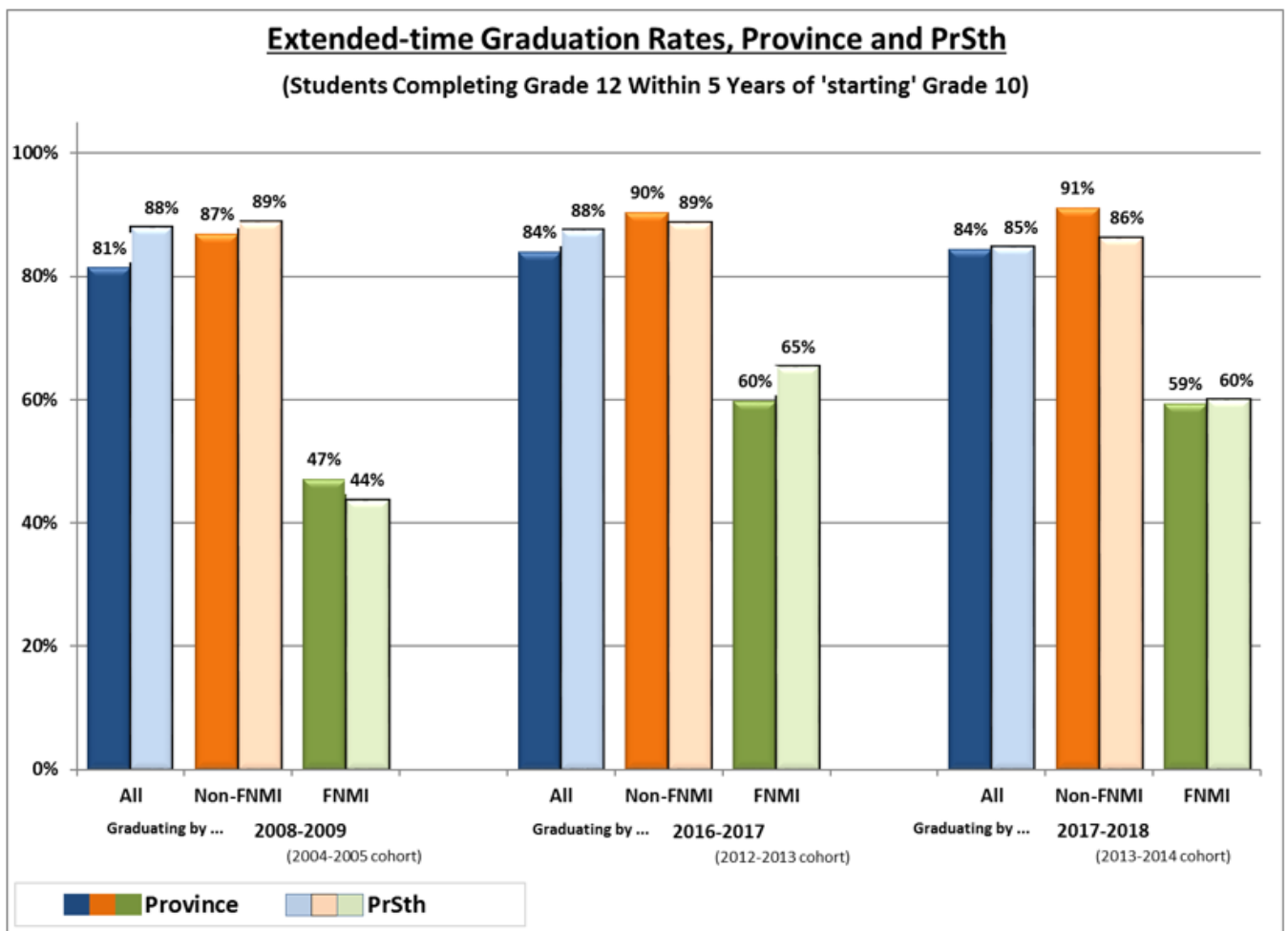
## Analysis of results

At 84%, Prairie South School Division overall on-time graduation rates continue to show a marked improvement over the average graduation rates seen in the Division since its establishment in 2006. In 2017-2018, Prairie South School Division students who self-declared as FNMI continued a trend of achieving higher year over year outcomes in on-time graduation and increasing the gap in results between Prairie South FNMI students and the corresponding provincial population, while other students performed at levels consistent with the rest of the province.

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

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. Extended-time graduation rates are one measure of the responsiveness of the school system.

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





Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2018

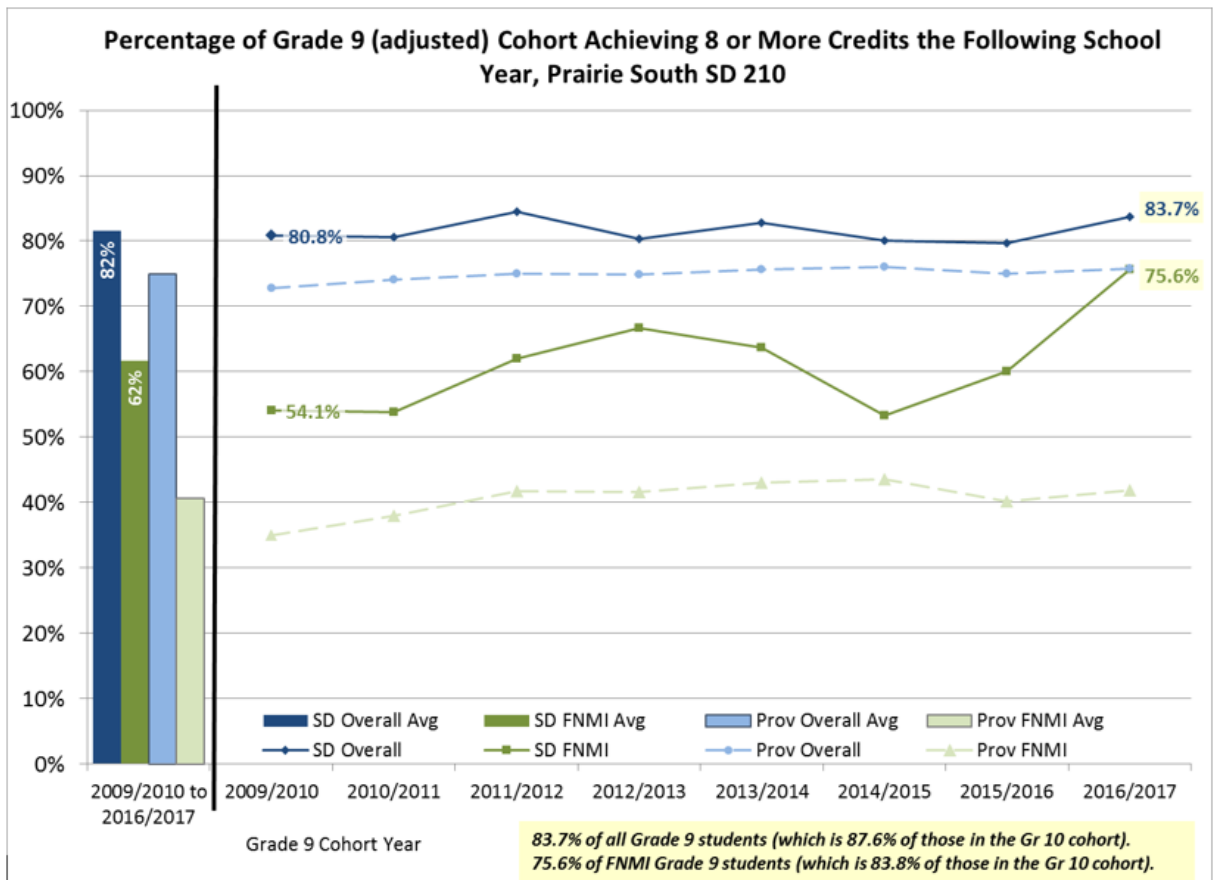
### **Analysis of results**

Prairie South School Division extended-time graduation rates are relatively consistent with the provincial results overall and by subpopulation. Some fluctuation in FNMI results from year to year may be due to a small FNMI subpopulation.

### **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 per 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 school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### Analysis of results

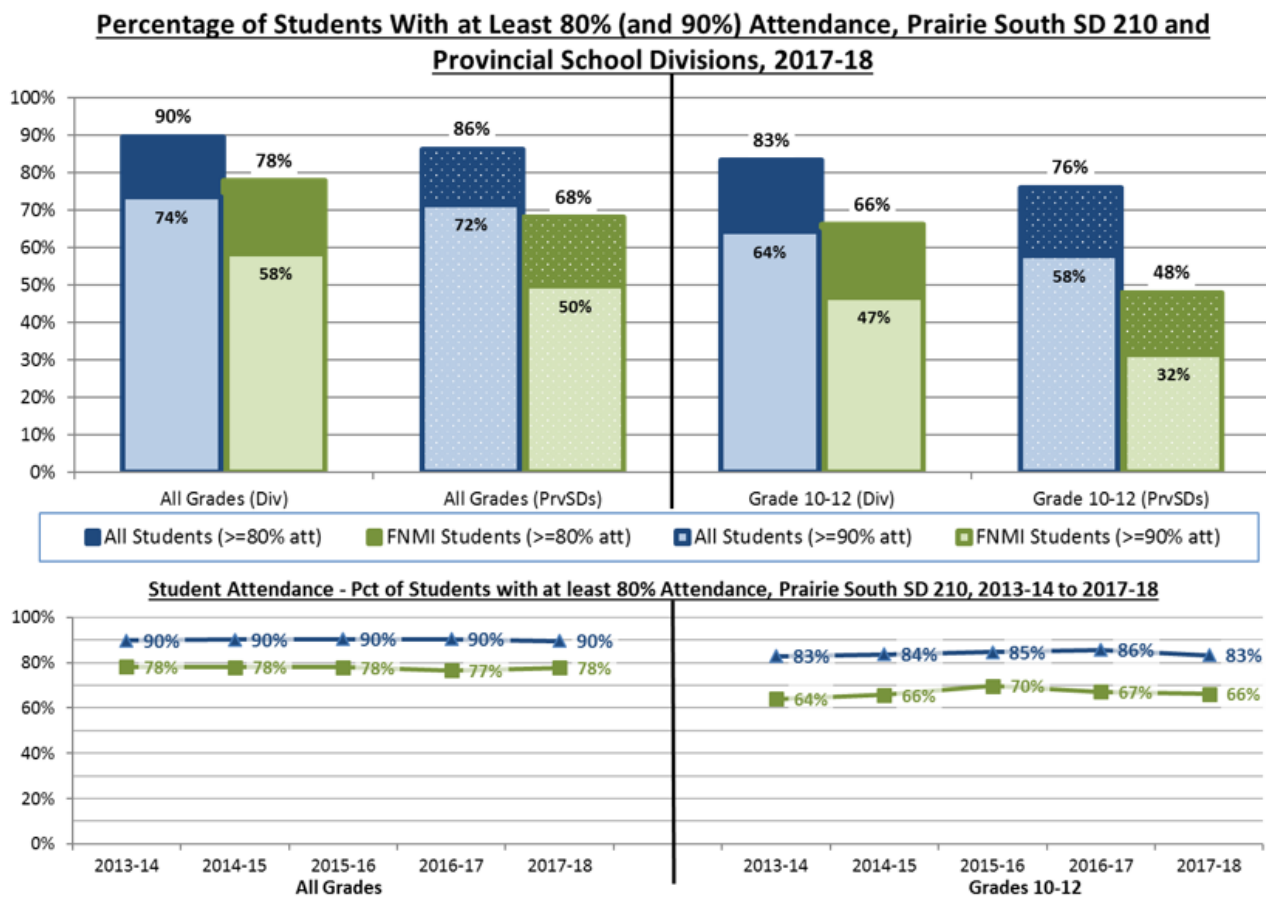
Higher percentages of Prairie South School Division students attain 8 or more credits the year after grade 9 than provincial averages (82% as compared to 75% for the 8-year average). Overall rates of improvement in this area in Prairie South School Division are negligible over time. FNMI students in Prairie South School Division have achieved more credits on average than their provincial counterparts, however the proportion of FNMI students achieving 8 or more credits fluctuates more widely due to small numbers in this demographic. The results reported for 2017-2018 are well above the 8-year average for FNMI students in the province (41%).

### Attendance

Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with

lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

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



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### **Analysis of results**

Attendance outcomes for Prairie South School Division students are higher than the provincial average in all categories reported, and have remained stable over time.

It should be noted that the attendance threshold reported here is lower than the attendance threshold included as an indicator in the 2017 Prairie South School Division strategic plan document; the relationship between improved attendance and improved student outcomes in other areas led the Board of Education to maintain focus in this area.

## Early Years

### **ESSP Outcome:**

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

### **ESSP Improvement Targets:**

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

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

In December, 2017, the Board of Education approved a renewed strategic plan that provides guidance related to school division initiatives until June, 2021. The timings associated with this strategic plan will allow the school division to continue to work in alignment with the 2014-2020 Education Sector Strategic Plan, and will provide a one-year transition period for the Board of Education to consider subsequent provincial initiatives and their alignment with Prairie South School Division student needs. Indicators of success included in the strategic plan related to Early Years include:

- 90% of Kindergarten students demonstrating readiness in all domains (EYE(exit))

### **School division actions taken during the 2017-18 school year to achieve the outcomes and targets 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 began to implement the 2017-2018 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 in 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 2017-2018, Prairie South School Division accessed previously accumulated surplus funds to maintain magnet Prekindergarten programming in several rural schools to increase equity in program availability between urban and rural students, and worked in partnership with other agencies to deliver Growing Up Strong inservice opportunities in communities without a Prekindergarten program at their school.

In 2017-2018, school division staff provided leadership at the provincial level on the provincial working team for Readiness to Learn in the early years.

## Measures for Early Years

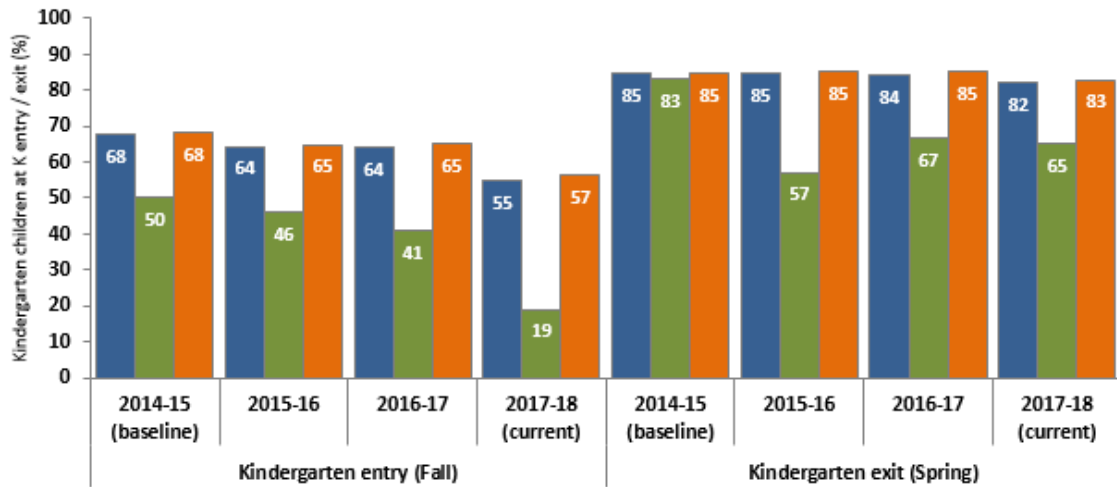
### Early Years Evaluation

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. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding.

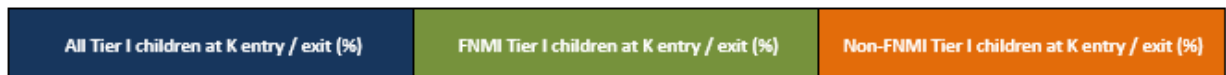
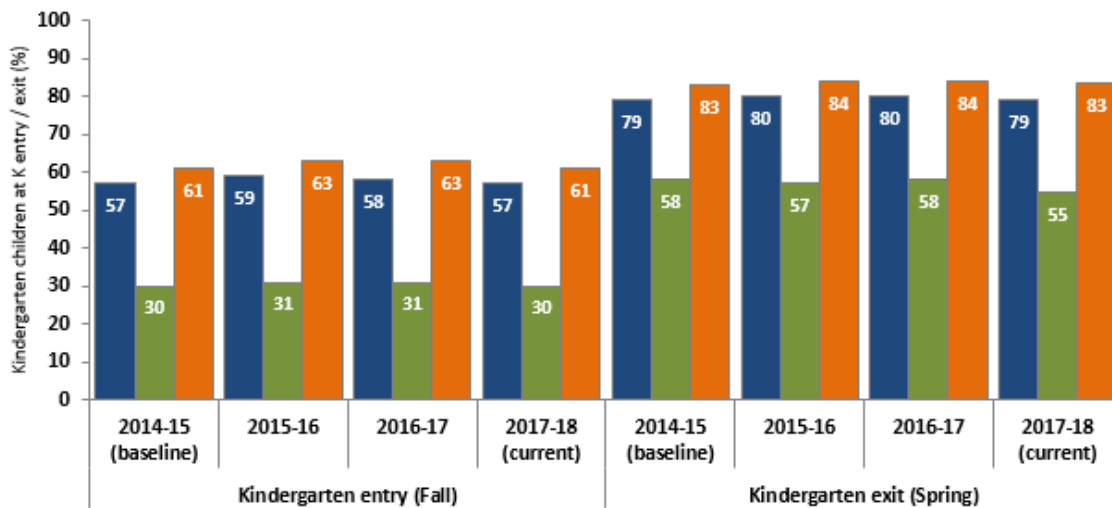
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three years following, as well as the provincial results for each category.

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

**Prairie South SD 210**



**Saskatchewan (all divisions)**



Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and

responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Early Years Branch, 2018

### **Analysis of results**

Prairie South School Division data continued to show consistent levels of developmental readiness of Kindergarten students on a year over year basis at Kindergarten exit, even after 2017-2018 levels at the beginning of Kindergarten were significantly lower than previous years (55% compared to 64% in the previous two years). By a small margin (82% compared to 79%), a greater proportion of Prairie South School Division students are achieving developmental readiness when compared to the provincial results. Small numbers of FNMI children result in greater fluctuation in their results. In general, EYE evaluations show that FNMI children are starting kindergarten with a greater chance of experiencing difficulty than their non-FNMI peers, and that they make greater gains during the year than other children.



# Demographics

## Students

Grade	2014-15	2015-16	2016-17	2017-18
Kindergarten	541	513	532	533
1	508	569	533	531
2	528	512	589	556
3	467	531	530	595
4	467	474	554	532
5	515	470	493	553
6	435	514	476	488
7	463	435	526	473
8	441	469	455	518
9	536	462	473	496
10	517	552	482	488
11	543	500	541	491
12	636	618	593	607
<b>Total</b>	<b>6,597</b>	<b>6,619</b>	<b>6,777</b>	<b>6,861</b>

<b>PreK</b>	289	270	272	268
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Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18
Self-Identified FNMI	K to 3	80	71	86	104
	4 to 6	53	56	73	85
	7 to 9	75	80	80	72
	10 to 12	103	101	122	121
	<b>Total</b>	<b>311</b>	<b>308</b>	<b>361</b>	<b>382</b>
French Immersion	K to 3	218	228	232	248
	4 to 6	118	126	135	144
	7 to 9	45	70	86	102
	10 to 12	47	46	42	39
	<b>Total</b>	<b>428</b>	<b>470</b>	<b>495</b>	<b>533</b>
English as an Additional Language	1 to 3	76	92	115	127
	4 to 6	97	103	111	116
	7 to 9	81	75	89	106
	10 to 12	45	53	70	45
	<b>Total</b>	<b>299</b>	<b>323</b>	<b>385</b>	<b>394</b>

### Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments includes all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older, and home-based students.
- PreK enrolments are the 3- and 4-year-old enrolments in the Student Data System (SDS) which includes those children who occupy the ministry designated PreK spaces and those in other school division operated PreK or preschool programs.

Source: Ministry of Education, 2017

## Staff

Job Category	FTEs
Classroom teachers	418.2
Principals, vice-principals	36.6
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	232.8
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	18.9
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	63.5
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	123.0
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents	5.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>898.0</b>

### Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: Prairie South Schools, September 30<sup>th</sup>, 2017

## 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. The Central Administrative Council (CAC), comprised of four LEADS superintendents, one SASBO superintendent, and one SASBO manager are responsible for school operations, learning, business, and human resources:

Ryan Boughen, Superintendent of School Operations  
 Bernie Girardin, Superintendent of Business  
 Derrick Huschi, Superintendent of School Operations  
 Lori Meyer, Superintendent of Learning  
 Darran Teneycke, Superintendent of School Operations  
 Diana Welter, Manager of Human Resources

Together with the Director of Education, each member of the Central Administrative Council assumes responsibility for a leadership portfolio designed to ensure the effective implementation of Board of Education policy in Prairie South School Division. The Central Administrative Council works closely with school and division-based staff.

## Infrastructure and Transportation

School	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	PreK-12	Central Butte
Central Collegiate	9-12	Moose Jaw
Chaplin	K-12	Chaplin
Cornerstone Christian*	K-12	Moose Jaw
Coronach	PreK-12	Coronach
Craik	K-12	Craik
Empire	PreK-8	Moose Jaw
Eyebrow	K-12	Eyebrow
Glentworth	PreK-12	Glentworth
École Gravelbourg School	PreK-12	Gravelbourg
Huron Colony**	1-9	Eyebrow
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
École Palliser Heights School	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

School	Grades	Location
Rose Valley Colony**	1-9	Assiniboia
Rouleau	PreK-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

School	Project	Details	2017-18 Cost
9th Office	HVAC	Boiler	52,081
9th Office	Grounds	Asphalt	34,504
Assiniboia 7th Avenue	Renovation	Gym Floor Replacement	35,136
Assiniboia 7th Avenue	Lighting	Gym Lighting upgrade	8,179
Assiniboia Composite	HVAC	Roof Top Unit Replacement	12,286
Assiniboia Elementary	Roof	Partial Roof Replacement	155,675
Bengough	Roof	Partial Roof Replacement	126,347
Central Butte	Renovation	Gym Floor Replacement	66,964
Central Butte	Renovation	Partial Roof Replacement	89,463
Central Collegiate	Roof	Partial roof replacement	240,530
Coronach	Roof	Partial Roof Replacement	197,037
Craik	Roof	Partial roof Replacement	226,963
Empire	Grounds	Asphalt	41,866
Kincaid	HVAC	Roof Top Unit Replacement	4,980
King George	Grounds	Asphalt	38,565
Lafleche	HVAC	Boiler Replacement	211,829
Lindale	HVAC	Roof Top Unit Replacement	80,347
Lindale	Grounds	Asphalt	17,294
Mortlach	Lighting	Lighting Upgrade	81,906
Mossbank	HVAC	Building Automation Upgrade	129,917
Palliser Heights	HVAC	Building Automation Upgrade /Air Handlers	337,232
Peacock Collegiate	Roof	Ladder Platform	10,758
Peacock Collegiate	Roof	Partial Roof Replacement	532,421
Peacock Collegiate	Renovation	Shop Floor Replacement	35,472
Peacock Collegiate	HVAC	Univents	24,753

School	Project	Details	2017-18 Cost
Peacock Collegiate	HVAC	Mechanical Systems Upgrade	1,755,184
Riverview Collegiate	Renovation	Electrical Panel Upgrade	9,014
Riverview Collegiate	Grounds	Asphalt	11,033
Rockglen	Roof	Partial Roof Replacement	103,983
Rouleau	Roof	Partial Roof Replacement	59,534
Rouleau	Lighting	Lighting Upgrade	40,555
Sunningdale	HVAC	Building Automation Upgrade	172,940
Sunningdale	HVAC	Univents	67,629
Sunningdale	Grounds	Asphalt	90,600
Westmount	Grounds	Asphalt	5,829
Total			\$5,108,806

## 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 on a daily basis. Rural students are transported long distances in some of the most sparsely populated areas of Saskatchewan, while urban students are transported when the distance between school and home is over one kilometer.

Prairie South School Division operates and maintains a transportation and maintenance fleet to support transportation and facilities functions in the school division. In addition, Prairie South School Division provides contracted maintenance services to Holy Trinity Catholic School Division to ensure the safe maintenance of their fleet.

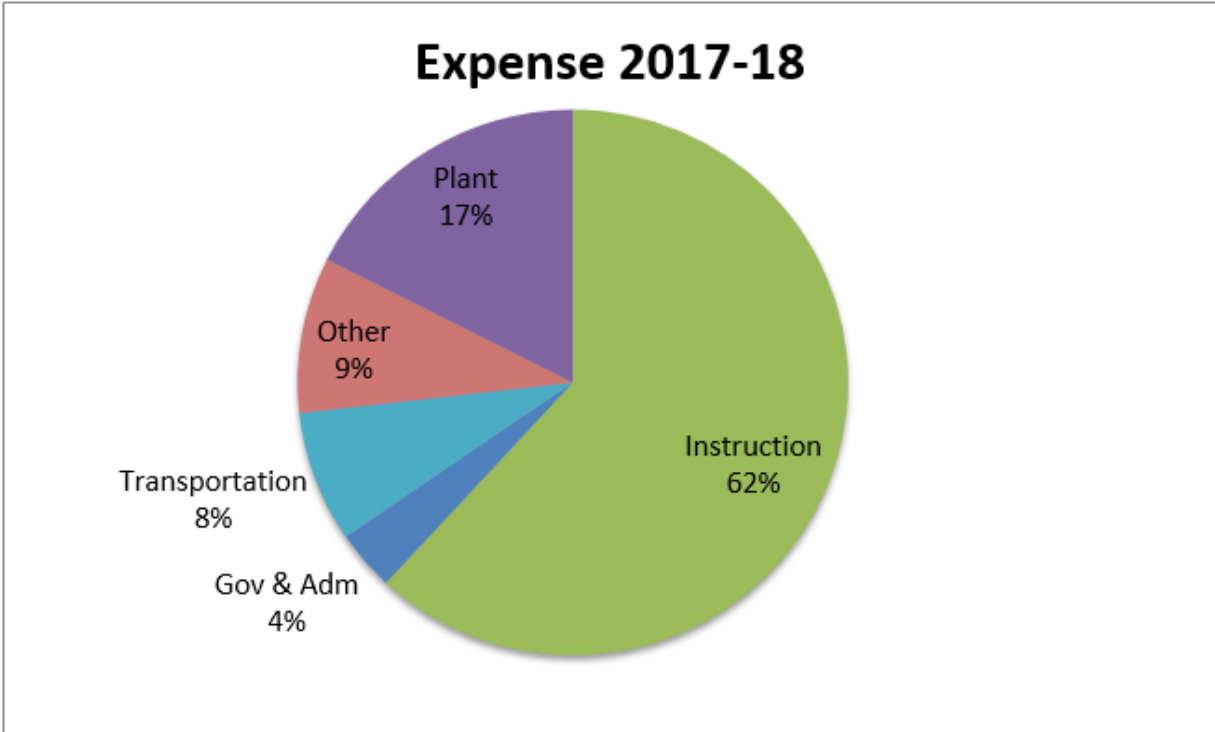
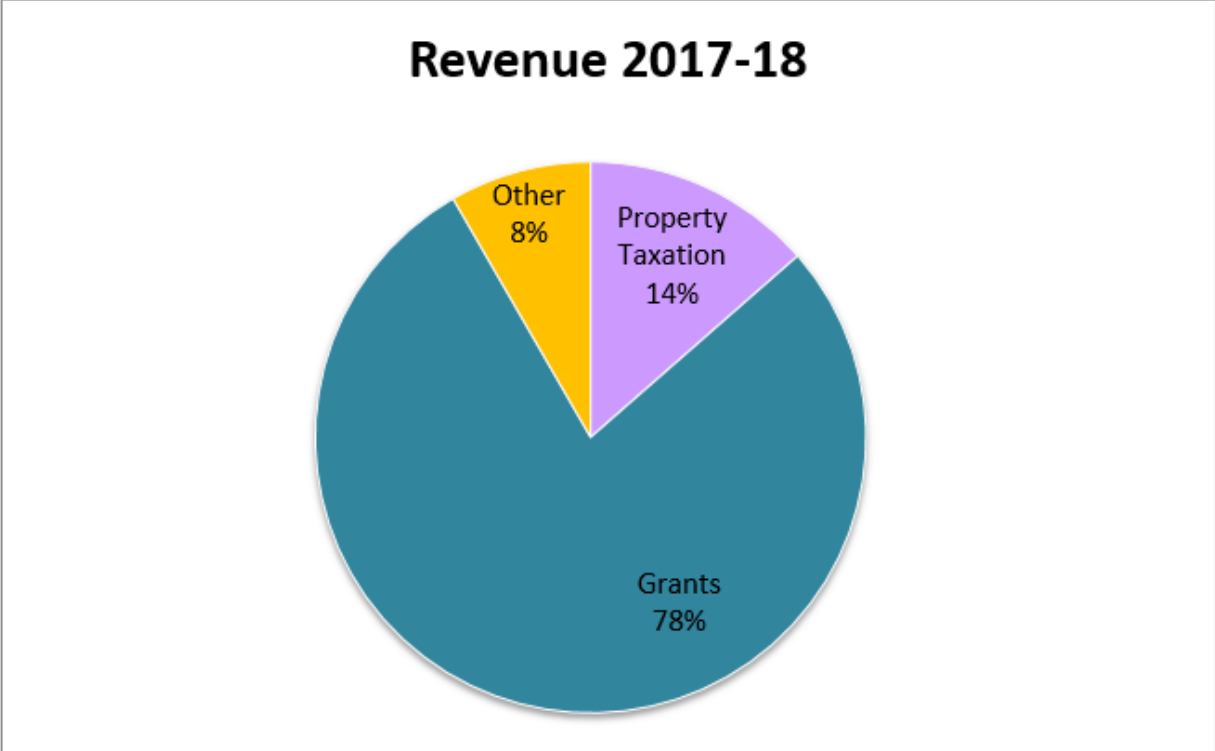
In 2017-2018, the Board of Education signed a formal partnership agreement with Holy Trinity related to the expansion of a previous agreement to transport Holy Trinity students, with the goal of a single, standardized school transportation system in the City of Moose Jaw. Prairie South currently transports rural students from the Moose Jaw catchment for Holy Trinity and provides some specialty bus service for that school division in the City of Moose Jaw.

Transportation Statistics (2017-2018 School Year)	
Students transported	2,592
In-town students transported (included in above)	876 (Urban - Moose Jaw)
Transportation routes	114
Number of buses	155
Kilometres travelled daily	19,110
Average age of bus	7.88 Years

<b>Transportation Statistics (2017-2018 School Year)</b>	
Capacity utilized on buses	61.7% (Average)
Average one-way ride time	28 minutes
Longest one-way ride time	95 minutes
Total kilometers travelled	3,561,124
Cost per student per year	\$ 2670.00
Cost per kilometre travelled	\$ 1.94

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2018	2018	2017	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	11,317,931	11,208,887	32,773,854	(109,044)	-1%	
Grants	66,054,148	64,603,768	49,494,175	(1,450,380)	-2%	
Tuition and Related Fees	45,500	95,306	76,400	49,806	109%	1
School Generated Funds	1,243,300	1,388,922	1,774,832	145,622	12%	2
Complementary Services	557,324	581,309	544,565	23,985	4%	
External Services	3,188,791	3,461,081	3,563,456	272,290	9%	3
Other	343,500	1,354,408	2,582,964	1,010,908	294%	4
<b>Total Revenues</b>	<b>82,750,494</b>	<b>82,693,681</b>	<b>90,810,246</b>	<b>(56,813)</b>	<b>0%</b>	
<b>EXPENSES</b>						
Governance	318,444	321,103	485,455	2,659	1%	
Administration	2,890,041	2,862,213	2,909,127	(27,828)	-1%	
Instruction	57,406,786	55,154,837	55,946,459	(2,251,949)	-4%	
Plant	15,179,746	15,646,089	12,422,723	466,343	3%	
Transportation	6,718,070	6,920,537	6,949,210	202,467	3%	
Tuition and Related Fees	-	6,250	46,789	6,250	100%	5
School Generated Funds	1,243,300	1,445,558	1,562,306	202,258	16%	6
Complementary Services	1,637,689	1,465,810	1,565,584	(171,879)	-10%	7
External Services	3,000,369	3,549,281	3,637,071	548,912	18%	8
Other Expenses	10,674	1,772,183	67,413	1,761,509	16503%	9
<b>Total Expenses</b>	<b>88,405,119</b>	<b>89,143,861</b>	<b>85,592,137</b>	<b>738,742</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(5,654,625)</b>	<b>(6,450,180)</b>	<b>5,218,109</b>			

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

Note	Explanation
1	Collected fees for a new agreement to transport Holy Trinity students
2	SGF revenue is budgeted on a three year average; SGF revenue is controlled at each individual school's level
3	Higher than anticipated Associate School funding
4	Unbudgeted proceeds from the sale of a lot adjacent to former Central Office; interest income that was much higher than anticipated due to increase in interest rates; Insurance payouts on insurance claims; Rebates from Saskatchewan School Board's Association(SSBA) air quality pool over funding, Worker's Compensation Board(WCB), BMO purchase card use, Supreme Office supply purchases; fees received for new third party bus repair agreement
5	Tuition revenue for online courses was not budgeted
6	SGF costs are budgeted on a three year average; SGF costs are controlled at each individual school's level
7	Staffing reductions led to lower than forecasted salaries and benefits expenses
8	Increased Associate School Expenses and higher than expected Concession use
9	Transfer of Education Property Taxes Receivable to the Government at December 31, 2017



## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		PD		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Bachmann, Robert	13,365	728	-	1,031	-	188	15,312
Davidson, Shawn, Vice Chair	14,188	3,433	-	201	-	188	18,010
Jukes, Mary	13,112	-	-	711	-	188	14,011
Kessler, Allister	13,125	970	-	867	-	188	15,150
McLeod, Timothy, Chair	15,164	253	-	3,934	-	188	19,539
Pryor, Darcy	13,867	1,963	-	-	-	188	16,018
Radwanski, Jan	13,099	126	-	2,578	-	188	15,991
Swanson, Brian	12,667	-	-	-	-	188	12,855
Wilson, Giselle	14,014	3,517	-	1,245	-	188	18,964
Young, Llewellyn	13,121	-	-	2,333	-	188	15,642

### Personal Services

Name	Amount	Name	Amount
Adam, Brittani	54,480	Bartle, Lynn	85,953
Adams, Tianna	78,458	Baum, Tara L	87,131
Aitken, Eleese	104,330	Bean, Michelle	86,560
Alexander, Patricia	88,124	Bechard, Leslie	77,306
Alexanderson, Kim	72,435	Behrns, Lee	89,565
Alexanderson, Michael	82,659	Bell, James	65,726
Alm, Kathie	57,161	Bell, Peter	103,678
Anderson Grass, Melinda	90,360	Bellinger, Jolyn	90,498
Anderson, Mariette	75,930	Bellows, Kristin	99,597
Anderson, Noah	56,976	Belsher, Colin	84,284
Andrew, Sharon	94,732	Berenik, Tammy	63,336
Andrie, Danae	63,621	Berenyi, Cheryl	85,896
Ansell, Dana	68,717	Berglund, Dale	83,337
Arndt, Duane	86,741	Bernard-Branning, Faith	68,764
Arndt, Shameem	85,896	Berner, Robert	86,639
Arnold, Brenda	50,804	Binetruy, Kerrie	95,434
Arnott, Tana	93,489	Bishop, Angela	64,421
Baber, Kendra	85,981	Bistretzan, Bonnie	58,269
Backa, Geoffrey	95,630	Bittner, Bernard	70,195
Baiton, Darren	117,964	Bjorge, Candace	90,076
Baiton, Samantha	83,337	Blackwell, Cheri	85,451
Baldwin, Anthony D	193,369	Blair, Christine	86,850

<b>Name</b>	<b>Amount</b>	<b>Name</b>	<b>Amount</b>
Blair, Tal	64,563	Cameron, Crystal	87,170
Blanchette, Dana	86,256	Cameron, Derrick	95,456
Blatz, Robyn	86,207	Campbell, Eric	93,325
Block, Alan	89,632	Caplette-Tarrant, Krysta	54,651
Blondeau, Kathryn	72,245	Carter, Cal G	59,529
Bloom, Amber	61,757	Carter, Reagan	57,808
Bloudoff, Theran	69,874	Chadwick, Brent	108,246
Boechler, Wayne	96,076	Chadwick, Marni	86,174
Boese, Heather M	70,805	Chevrier, Christianne	85,896
Boisvert, Elyett	65,570	Church, Cameron	80,374
Bonneau-Chevrier, Lillian	86,037	Clarke, Anita	90,629
Bouffard, Crystal	87,461	Clegg, Kent	103,578
Boughen, Rachel	85,896	Clement, Curtise	67,965
Boughen, Ryan	166,537	Closs, Tracey	89,748
Boulton, Jeffrey	105,487	Coghill, Chris	63,147
Bouvier Simonsen, Dominique	57,220	Coghill, Vicki	76,231
Bouvier, Natasha	86,405	Collinge, Charmaine	73,385
Bowley, Brian	60,965	Colven, Janice	82,395
Boyes, W.Mike	74,529	Cornet, Sandi	51,866
Boyle, Todd	89,845	Couzens, Trina	90,358
Bradley, Trista	53,146	Cowie, Nadine	104,748
Branning, Stephanie	86,405	Craaybeek, Michelle	51,149
Brassard, Carol	85,896	Craig, Amy	86,016
Breitkreuz, Troy	90,202	Cridland, Garnet	90,828
Brennan, Chris	51,315	Cridland, Shelley	85,990
Brennan, Valerie	104,729	Crocker, Cheryl	54,891
Breton, Jason	63,609	Crocker, Gillian	79,719
Brooks, Melissa	85,815	Dalgarno, Lucia	86,873
Brown, Joanne	85,934	Danylchuk, Sharon	86,052
Brown, Jody	86,233	De Graauw, Gillian	92,223
Brownell, Warren	90,358	Deans, Raymond	87,593
Buettner, Blake	87,668	Delorme, Melanie	86,285
Bumphrey-Letnes, Katie	91,314	Diggins, Daryl	50,947
Burghardt, Lora	77,306	Dillitzer, Mikel	60,025
Burghardt, Tim	90,076	Dolman, Carla	92,230
Burnham, Lisa	85,896	Dombowsky, Tracy	97,041
Bzdel Montgomery, Lisa	86,885	Doyle, Ronda	89,263
Caldwell, Brandi A	89,522	Dryburgh, Alex	67,199
Calibaba, Sara	62,975	Dubeau, Katryne	66,793

<b>Name</b>	<b>Amount</b>	<b>Name</b>	<b>Amount</b>
Dunne, Lori	53,586	Froshaug, Lona	98,888
Dunne, Mark	76,859	Gadd, Catelyn	59,736
Dyck, Donna	77,836	Gagne, Ashley D	87,161
Earl, Cheryl	82,508	Galbraith, Lisa	57,976
Eberl, Rayleen	108,271	Gallagher, Andrew	88,800
Eberle, Katie	78,471	Gallagher, Michelle	86,877
Edwards, Charla	101,171	Gardner, Melissa	95,208
Ehrhardt, Jenna	74,116	Gardner, Renee	89,403
Eirich, Elaine	53,586	Gardner, Tayler	67,078
Elder, Christa	86,009	Gasper, James	71,575
Elder, Nadine	111,399	Gauley, Carlene	86,726
Elek, Jaylyn	70,304	Gauthier, Francine	87,543
Elliott, Pamela	90,076	Gauvin, Stephane	119,332
Erickson, Meagan	86,037	Geiger, Nikki	87,219
Esmond, April	92,436	George, Jocelyne	103,802
Ethier, Tiffany	59,042	Gillett, Kurt	60,471
Evans, Alysha	65,649	Gillett, Shara	76,346
Fafard, Louise	86,000	Gingell Munteanu, Rhonda	86,318
Faris, Chris	64,450	Girardin, Bernard	160,676
Farrell-Schury, Shannon	97,659	Gobbett, Heather	119,023
Fedor Klapatiuk, Karen	92,660	Goby, Jackie	104,165
Feeley, Jeff	86,632	Goepen-Bourgeois, Kristine	87,639
Feeley, Joanne	95,793	Gorham, Kourtney	64,168
Fehr, Dale	67,287	Gossard, Danielle	85,063
Ferrie, Linda	90,189	Gottselig, Leah	90,482
Fiala, Cayle	60,388	Grass, Kelly	90,358
Ficzal, Ronald	87,868	Gray, Crystal	75,014
Fieger, Courtney	84,944	Gray, Karen	87,734
Fieger, Rae-Ann	91,763	Gray, Sandi	68,829
Fister, Nicole	85,896	Gregor, Rodger	68,695
Fitzpatrick, Rhett	80,772	Grove, Michelle	62,690
Flegel, Gordon	96,358	Guttek, Michael	85,809
Florek, Tasha	85,896	Guthormsen, Sheila	92,264
Flynn, Larson	71,607	Hagenes, Taylor	62,740
Foster, Aaron	84,666	Hager, Shelley	61,915
Foth, Rheanne K	58,961	Hall, Marla	86,677
Fournier, Nathalie	69,911	Hallborg, Nicole	54,162
Fritzler, Bruce	109,248	Hand, Don	111,541
Froats, Jason	88,757	Hanson, Evan	99,919
Froshaug, Corbin	90,689	Hare, Leslie	72,621

<b>Name</b>	<b>Amount</b>	<b>Name</b>	<b>Amount</b>
Haubrich, Tanis	56,445	Keeler, Margot	64,422
Hawkins, Laurie	87,500	Keller, Robbi	56,003
Hazell, Natalie	72,654	Kempel, Deana	80,503
Hazell, Nathan	87,831	Kerr, Shivonne	64,483
Heebner, Samantha	64,822	Khaira, Maninder P	63,753
Heebner-Straker, Charlaïne E	86,080	Kiefer, Carrie	56,691
Hellings, Laurie	88,327	Kitts, Jeff	80,975
Hendry, Jodie	61,191	Kleisinger, Tammy	91,896
Hesjedal, Aaron	108,262	Klippenstein, Linda	84,508
Hetherington, Erin	63,868	Knorr, Elvira	63,857
Hildebrandt, Carla	104,729	Knudsen, Audrey	86,745
Hill, Shelley	62,483	Kotschorek, Greg	81,847
Hill-Borgeaud, Tessa	60,562	Krauss, Deanna	85,481
Hiltz, Cathy	109,299	Kreuger, Claire	68,928
Hirtle-Gluck, Christine	90,076	Krogan, Ellen	56,067
Hlady, Carrie	52,557	Krukoff, Shane	90,142
Hobbs, Heather	77,857	Kuffner, Christy	86,669
Hogeboom, Shayne	90,823	Lacasse Corcoran, Edna	87,491
Hoimyr, Kenton	86,737	Lagasse, Tracey	86,377
Holmes, Lonny	105,522	Lamb, Janice	75,307
Hordichuk, Colleen	72,838	Laminman, Brenda	69,576
Huel, Victoria	85,722	Lariviere, Leanne	85,460
Hunt, Michael	76,449	Lasko, Wadena	86,531
Huschi, Derrick	166,537	Lehmann, Jody	114,734
Huschi, Joshua	60,438	Leonard, Adam	63,151
Hutchinson, David	77,062	Lewchuk, Michael	90,639
Hutton, Heather	57,575	Lewis, Corrie	87,954
Huyghebaert, Darcey J	87,675	Lindsay, Mitchell	83,545
Ike, Deborah	108,614	Lintner, Casey	78,856
Irving, James	92,037	Lix, Nicole	56,343
Jamieson, Rachelle	85,278	Logan, Kelly	66,881
Jamieson-Pilgrim, Rhonda	87,065	Lothian, Matthew	58,474
Janzen, Sandra	95,417	Loveridge, Brandon	75,069
Johnson, Tanya	103,032	Lucas, Christy	64,156
Johnson-Neufeld, Leisa	98,615	Lunde, Arlene	91,896
Johnston, Roxanne	95,417	Lys, Stephen	91,397
Johnstone, Lori	90,076	Mack, Chantel	67,384
Karpinski, Debra	93,101	Mackey, Shelby	66,904
Kazeil, Hali	61,191	Maclachlan, David	76,859
Kearns, Jody	86,802	Mailloux, Ashley	87,148

<b>Name</b>	<b>Amount</b>	<b>Name</b>	<b>Amount</b>
Mann, Jaime	53,586	Montpetit, Audray-Anne	57,668
Marcenko, Michelle	106,417	Mooney, Theresa	99,823
Marcotte, Warren	104,357	Morash, Kathy	87,112
Marit, Carol	91,024	Morgan, Roger	92,020
Martens, J.Scott	86,594	Morgan, Suzanne	87,045
Martin, Armand	74,529	Moulding, Charles	90,220
Martin, Beckie	86,405	Munro, Glen	76,859
Mccann, Amanda R	92,180	Myers, Lisa	65,397
Mccorrison, Holly	64,793	Nagy, Chelsea	54,786
Mccorrison, Paul	75,659	Naylor, Elizabeth	92,037
Mcdowell, Aimee	58,955	Nelson, Jennifer	68,113
Mcintosh, Angus	106,359	Nestman, Jacqueline	99,597
Mckay, Lucas	58,758	Neufeld, Marquita	86,979
Mckenna, Durston	61,238	New, Toni	52,101
Mclean, Jonathan	122,033	Newton, David	50,666
Mcleod, Chelsea	62,789	Nichols, Chelsea	87,005
Mcleod, Stephanie	69,954	Nicholson, Heather	85,905
Mcnabb, Garnet	65,092	O'Brien, Michelle	95,208
Mcnaughton, Lori	85,896	Okraincee, Lenea	82,728
Meagher, Karen	51,538	Olliver, Rickey	70,195
Menzies, Carmen	74,651	Olson, Amanda	105,587
Menzies, Clayton	88,013	Olson, Sharon	85,980
Mergel, Patty	86,829	Onraet, Shane	103,482
Meyer, Don	90,076	Oonincx, Kristy	81,868
Meyer, Lori	166,537	Orescanin, Danilo	112,969
Michalko, Diane	85,896	Osberg, David	115,456
Michalko, Kelly	104,729	Osberg, Jennifer	104,729
Michaluk, Michelle	99,597	Ozog, Darlene Elaine	89,716
Michaluk, Steven	116,896	Packet, Lisa	103,778
Mihalicz, Bartley	91,509	Packet, Shirley	106,633
Miller, Heather L	93,636	Pagan, Brad G	50,654
Milley-Lowe, Angela L	74,931	Paice, Derick	64,615
Milligan, Nicole	58,080	Papilion, Amanda	73,402
Mitchell, Scott	75,789	Parks, Cecil	66,942
Mitchell, Yvonne	86,178	Parks, Robert	63,332
Moerike, Lindsay	57,758	Parsons, Kimberly	90,498
Moneo, Shannon	90,772	Paterson, Linda	92,037
Montague, B Patrick	82,468	Patterson, Kenneth	89,619
Montague, Jennifer	95,417	Patterson, Leigh	54,113

<b>Name</b>	<b>Amount</b>	<b>Name</b>	<b>Amount</b>
Parvier, Marilyn	76,788	Remoue, Wendy	50,756
Paysen, Shauna	74,405	Rettman, Jessica	61,166
Peakman, Tim	58,450	Rieder, Kathy	105,119
Perrault, Gisele	86,998	Roach, Carla	85,896
Peters, Chelsea A	59,210	Robertson, Scott	119,994
Peters, Darryl	52,517	Robinson, Joel C	76,291
Peters, Kelly	85,896	Robinson, Kariann	70,655
Peterson, Brennan	69,573	Rodger, Patti	104,987
Peterson, Trevor	86,486	Rogers, Benjamin	63,432
Pethick, Leigh	91,783	Romanow, Melissa	72,359
Pethick, Shannon	86,519	Roney, David	104,709
Petlak, Cheryl	86,178	Roney, Jason	87,267
Petlak, Logan	68,435	Rosso, Sophie	95,490
Pflugger, Jared	63,609	Rowlinson, Heather	87,802
Phillips, Josie	56,861	Ruston, Nancy	86,594
Phillips, Sonya Carolyn	86,773	Ruthven, Brian	113,416
Pickering, Chris	55,553	Ruthven, Randi	91,632
Pippus, Tracy	90,333	Rutko, Leanne	104,059
Pituley, Jackie	82,170	Ryan, Alison	60,856
Pladson, Amber Marie	83,576	Ryba, Jacquie	92,070
Podgursky, Joyleen	111,496	Saas, Cori	80,892
Polupski, Jana	91,960	Samoleski, Judy	90,076
Polupski, Lorne	88,526	Sand, Terry	96,359
Porter, Derek	86,532	Saulters, Deanna	99,251
Pouteaux, Guylaine	86,178	Saylor, Tammy	90,768
Prayda, Kirsten	60,833	Scerbe, Silva	55,240
Price, Catherine	90,076	Schafer, Clifford	96,334
Prokopetz, Jennifer	106,451	Schafer, Sharon	86,178
Promhouse, Paul	91,196	Schauenberg, Tara	102,814
Purdy, Ron	136,615	Schepp, Michelle	64,791
Pylatuk, Laurie	101,208	Schlamp, Lisa	53,174
Raes, Brad	67,929	Scholpp-Smith, Leanne	90,076
Rath, Roxanne	63,336	Schultz, Janis	90,076
Rattee, Robin	89,547	Schulz, Mark	65,254
Rauscher, Heather	88,602	Scidmore, L Michael	86,472
Rawlyk, Ray	96,334	Scott, Karen	85,896
Raymond, Barry	104,729	Seargeant, Sarah	58,441
Redstone, Bert	76,978	Selensky, Gail	90,961
Reid, Lisa	86,582	Shillington, Allison	86,066
Reid-Ward, Kelly	85,707	Shotton, Nicole	69,189

<b>Name</b>	<b>Amount</b>	<b>Name</b>	<b>Amount</b>
Silbernagel, Karla	98,320	Ubell, Aaron	86,137
Silversides, R. Keith	91,276	Vaags-Nyhof, Maureen	90,358
Simonsen, Craig	90,921	Van Den Heuvel, Shana	68,473
Singbeil, Kathryn	75,143	Vance, Suzanne	86,222
Singleton, Mitch	66,365	Varjassy, Candace	85,460
Skoropad, Dana	106,310	Vautour, Conrad	50,947
Sleightholm, Chapin M	76,250	Veeder, Natasha	71,080
Smith Harkness, Darla	72,061	Veer, Lisa	90,498
Smith, Cynthia	64,111	Vennes-Ouellet, Sarah	64,618
Solie, Shelley	85,896	Verge, Renee	92,242
Sonmor, Miranda	71,442	Veroba, Patricia	69,956
Sowden, Shane	94,992	Volman, Alexander	60,925
Spagrud, Belinda	91,900	Walters, Joyce	85,306
Stamm, Shelly	90,358	Walz, Alana	91,095
Stark, Crystal	86,948	Wandler, Alan	92,365
Stene, Brittany	65,922	Waronek, Trina	79,484
Stewart, Anne	86,285	Warren, Shawn	79,873
Stewart, Barry	122,960	Welms, Dariel	62,488
Stewart, Cailen	56,943	Welter, Diana	143,450
Stewart, Janice	106,979	Wheatley, Kristin	90,498
Straub, Jackie	98,401	Wicharuk, Kevin	96,498
Struble, Natasha	86,349	Wicker, Scott	73,203
Swanson, Dustin	120,382	Wiebe, Elizabeth	85,896
Tallon, Maxine	57,531	Wigmore, Jocelyn	69,468
Tatarniuk, Rebecca	84,565	Williams-Mercier, Jayda	95,364
Taylor, Brett	85,896	Williamson, Ken	50,947
Taylor, Debbie	82,036	Wilson, Colette	91,584
Taylor, Shaunna	92,552	Wilson, Lana	96,727
Taylor, Tracey	85,896	Wist, Tracey	61,038
Teneycke, Darran	166,537	Wist, Troy	103,458
Tenford, Jennifer	56,524	Woloschuk, Amy	85,896
Thomas, Perri	60,264	Wourms Rowe, Tana	90,597
Thompson, Kelsey	63,899	Wourms, Michael	90,123
Thomson, Marina	85,942	Young, Ashley	59,372
Tiffen, Brett	91,661	Young, L Brett	95,417
Tilford, Matthew	61,608	Zacharias, Derek	99,556
Topp, Erika	85,896	Zak, Marilyn	53,339
Tran, Ashley	58,254	Zerr, Taylor	60,840
Tressel, Jill	114,809	Ziefflie, Lindee	86,178
Trusty, Dahinda	90,358	Zinn, Brenda	84,907
Turner, Cory	67,199		

### Transfers

Name	Amount
CORNERSTONE CHRISTIAN SCHOOL	481,192
HOLY TRINITY ROMAN CATHOLIC SCHOOL DIVISION	77,945

### Supplier Payments

Name	Amount
1080 ARCHITECTURE, PLANNING & INTERIORS	110,073
1594981 ALBERTA LTD	133,005
3TWENTY MODULAR	235,842
AMAZON	111,339
APEX ELECTRIC LTD.	138,875
APPLE CANADA INC.	69,635
AZTEX CONSTRUCTION LTD.	64,912
BEATON, MARK	61,544
C & E MECHANICAL INC	874,669
C & S BUILDERS LTD.	161,789
CITY OF MOOSE JAW	153,128
CLARK ROOFING	265,407
CROISSANT, CORRIE	95,368
CYPRESS SALES PARTNERSHIP	75,917
DUNCAN ROOFING LTD.	877,203
EECOL ELECTRIC CORP.	71,874
ESTI CONSULTING SERVICES	93,778
FEDERATED CO-OPERATIVES LTD	994,710
FIELD PLUMBING & HEATING	1,755,183
FIVE HILLS HEALTH REGION	121,698
GREAT WEST AUTO ELECTRIC	55,548
HAIID ROOFING LTD	111,567
HDA ENGINEERING LTD	243,840
HORIZON COMPUTER SOLUTIONS	111,797
JOHNSON CONTROLS #C3039	57,362
KARST HOLDINGS INCORPORATED	120,802
LEEVILLE CONSTRUCTION LTD	217,197
LEGACY BUS SALES LTD	619,663



Name	Amount
LORAAS DISPOSAL SERVICES LTD	60,258
MADGE ROOFING INC	99,407
MARSH CANADA LIMITED	384,830
MID WEST EFFICIENCY HEATING	62,767
MILES AHEAD DRIVER ED	195,728
MINISTER OF FINANCE	50,809
MODUS STRUCTURES INC	107,261
MOOSE JAW CO-OPERATIVE	71,552
POWERLAND COMPUTERS LTD.	496,399
POWERSCHOOL CANADA ULC	193,237
PRAIRIE SOUTH SCHOOLS 210 BURSARY FUND	154,337
PRECISE TEMP REFRIGERATION LTD	51,703
PREMIUM FIRE PROTECTION LTD.	69,618
PRO-TEC ELECTRIC LTD	55,526
REAL CANADIAN SUPERSTORE	88,075
ROOF MANAGEMENT & INSPECTIONS SERVICES LTD	215,129
ROYAL STEWART LTD	52,623
RSOLUTIONS	53,484
SASK WORKERS COMPENSATION	437,628
SASKENERGY	495,897
SASKPOWER	1,211,753
SASKTEL	204,821
SCHOLASTIC CANADA LTD.	58,092
SGI	123,818
SPORTFACTOR INC.	82,763
ST JOHN'S MUSIC LTD	119,748
SUCCESS OFFICE SYSTEMS	298,332
SUPERIOR TECHNICAL SOLUTIONS INC	70,289
SUPREME OFFICE PRODUCTS	312,753
TRADE WEST EQUIPMENT LTD.	103,160
VANDURME, MONA	66,383
VERITIV CANADA INC	50,896
VOICE N CLOUD	68,456
WARNER TRUCK INDUSTRIES	260,893
WESTSIDE PAVING INC	182,405
ZEP SALES & SERVICE OF CANADA	166,096

*Other Expenditures*

<b>Name</b>	<b>Amount</b>
CANADIAN UNION OF PUBLIC	182,400
CIBC	405,870
MUNICIPAL EMPLOYEES	2,332,323
PRAIRIE SOUTH TEACHERS	72,978
RECEIVER GENERAL OF CANADA	16,249,587
SASKATCHEWAN SCHOOL BOARDS	1,007,683
SASKATCHEWAN TEACHERS' (LIFE)	83,502
SASKATCHEWAN TEACHERS FEDERATION	6,160,762

# 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, 2018

Stephen Robitaille 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

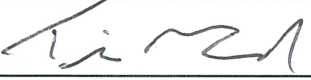
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

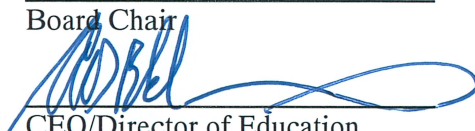
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

The external auditors, Stark and Marsh, 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 27, 2018



## 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, 2018, and the statements 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, 2018, and its financial performance and 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, SK  
November 27, 2018

**Prairie South School Division No. 210**  
**Statement of Financial Position**  
**as at August 31, 2018**


	2018	2017
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	31,427,692	23,797,374
Accounts Receivable (Note 8)	1,289,984	14,971,792
Portfolio Investments (Note 4)	54,437	56,782
<b>Total Financial Assets</b>	<b>32,772,113</b>	<b>38,825,948</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	3,792,734	3,417,632
Long-Term Debt (Note 10)	-	405,870
Liability for Employee Future Benefits (Note 6)	2,653,700	2,531,200
Deferred Revenue (Note 11)	377,518	1,916,354
<b>Total Liabilities</b>	<b>6,823,952</b>	<b>8,271,056</b>
<b>Net Financial Assets</b>	<b>25,948,161</b>	<b>30,554,892</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	52,592,088	54,589,217
Inventory of Supplies for Consumption	56,932	87,446
Prepaid Expenses	753,766	569,572
<b>Total Non-Financial Assets</b>	<b>53,402,786</b>	<b>55,246,235</b>
<b>Accumulated Surplus (Note 14)</b>	<b>79,350,947</b>	<b>85,801,127</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, 2018**

	<b>2018 Budget</b>	<b>2018 Actual</b>	<b>2017 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 15)		
Property Taxation	11,317,931	11,208,887	32,773,854
Grants	66,054,148	64,603,768	49,494,175
Tuition and Related Fees	45,500	95,306	76,400
School Generated Funds	1,243,300	1,388,922	1,774,832
Complementary Services (Note 12)	557,324	581,309	544,565
External Services (Note 13)	3,188,791	3,461,081	3,563,456
Other	343,500	1,354,408	2,582,964
<b>Total Revenues (Schedule A)</b>	<b>82,750,494</b>	<b>82,693,681</b>	<b>90,810,246</b>
<b>EXPENSES</b>			
Governance	318,444	321,103	485,455
Administration	2,890,041	2,862,213	2,909,127
Instruction	57,406,786	55,154,837	55,946,459
Plant	15,179,746	15,646,089	12,422,723
Transportation	6,718,070	6,920,537	6,949,210
Tuition and Related Fees	-	6,250	46,789
School Generated Funds	1,243,300	1,445,558	1,562,306
Complementary Services (Note 12)	1,637,689	1,465,810	1,565,584
External Services (Note 13)	3,000,369	3,549,281	3,637,071
Other Expenses	10,674	1,772,183	67,413
<b>Total Expenses (Schedule B)</b>	<b>88,405,119</b>	<b>89,143,861</b>	<b>85,592,137</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(5,654,625)</b>	<b>(6,450,180)</b>	<b>5,218,109</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>85,801,127</b>	<b>85,801,127</b>	<b>80,583,018</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>80,146,502</b>	<b>79,350,947</b>	<b>85,801,127</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, 2018**

	<b>2018 Budget</b>	<b>2018 Actual</b>	<b>2017 Actual</b>
	\$	\$	\$
	(Note 15)		
<b>Net Financial Assets, Beginning of Year</b>	<b>30,554,892</b>	<b>30,554,892</b>	<b>22,339,793</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(5,654,625)	(6,450,180)	5,218,109
Acquisition of Tangible Capital Assets (Schedule C)	(2,036,350)	(3,321,038)	(2,765,185)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	594,832	1,559,192
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(476,384)	(1,349,201)
Amortization of Tangible Capital Assets (Schedule C)	5,368,775	5,199,719	5,309,649
Net Acquisition of Inventory of Supplies	-	30,514	110,510
Net Change in Other Non-Financial Assets	-	(184,194)	132,025
<b>Change in Net Financial Assets</b>	<b>(2,322,200)</b>	<b>(4,606,731)</b>	<b>8,215,099</b>
<b>Net Financial Assets, End of Year</b>	<b>28,232,692</b>	<b>25,948,161</b>	<b>30,554,892</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, 2018**

	2018	2017
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus (Deficit) for the Year	(6,450,180)	5,218,109
Add Non-Cash Items Included in Surplus/Deficit (Schedule D)	4,723,335	3,960,448
Net Change in Non-Cash Operating Activities (Schedule E)	12,486,894	(2,560,605)
<b>Cash Provided by Operating Activities</b>	<b>10,760,049</b>	<b>6,617,952</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(3,321,038)	(2,765,185)
Proceeds on Disposal of Tangible Capital Assets	594,832	1,559,192
<b>Cash (Used) by Capital Activities</b>	<b>(2,726,206)</b>	<b>(1,205,993)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(23,983)	(18,756)
Proceeds on Disposal of Portfolio Investments	26,328	18,290
<b>Cash Provided (Used) by Investing Activities</b>	<b>2,345</b>	<b>(466)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(405,870)	(386,808)
<b>Cash (Used) by Financing Activities</b>	<b>(405,870)</b>	<b>(386,808)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>7,630,318</b>	<b>5,024,685</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>23,797,374</b>	<b>18,772,689</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>31,427,692</b>	<b>23,797,374</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, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	10,716,950	10,643,655	31,013,102
Revenue from Supplemental Levies	43,683	75,556	93,101
<b>Total Property Tax Revenue</b>	<b>10,760,633</b>	<b>10,719,211</b>	<b>31,106,203</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	206,919	155,122	394,943
Provincial Government	87,042	80,882	275,556
Railways	96,847	147,823	495,595
Other	104,627	109,728	297,198
<b>Total Grants in Lieu of Taxes</b>	<b>495,435</b>	<b>493,555</b>	<b>1,463,292</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	40,283	56,293	116,036
<b>Total Other Tax Revenues</b>	<b>40,283</b>	<b>56,293</b>	<b>116,036</b>
<b>Additions to Levy</b>			
Penalties	66,603	80,236	218,772
Other	14,457	8,220	28,151
<b>Total Additions to Levy</b>	<b>81,060</b>	<b>88,456</b>	<b>246,923</b>
<b>Deletions from Levy</b>			
Cancellations	(40,904)	(107,673)	(134,686)
Other Deletions	(18,576)	(40,955)	(23,914)
<b>Total Deletions from Levy</b>	<b>(59,480)</b>	<b>(148,628)</b>	<b>(158,600)</b>
<b>Total Property Taxation Revenue</b>	<b>11,317,931</b>	<b>11,208,887</b>	<b>32,773,854</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	63,797,178	61,744,900	45,732,756
Other Ministry Grants	42,000	11,185	18,832
<b>Total Ministry Grants</b>	<b>63,839,178</b>	<b>61,756,085</b>	<b>45,751,588</b>
Other Provincial Grants	-	-	248,908
Federal Grants	37,500	-	-
Grants from Others	265,000	253,379	48,518
<b>Total Operating Grants</b>	<b>64,141,678</b>	<b>62,009,464</b>	<b>46,049,014</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	1,865,625	2,473,503	3,308,017
Other Capital Grants	46,845	120,801	137,144
<b>Total Capital Grants</b>	<b>1,912,470</b>	<b>2,594,304</b>	<b>3,445,161</b>
<b>Total Grants</b>	<b>66,054,148</b>	<b>64,603,768</b>	<b>49,494,175</b>

**Prairie South School Division No. 210**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	28,000	25,735	54,175
Individuals and Other	17,500	15,935	22,225
<b>Total Tuition Fees</b>	<b>45,500</b>	<b>41,670</b>	<b>76,400</b>
Transportation Fees	-	53,636	-
<b>Total Operating Tuition and Related Fees</b>	<b>45,500</b>	<b>95,306</b>	<b>76,400</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>45,500</b>	<b>95,306</b>	<b>76,400</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	23,277	31,779	36,278
<b>Total Curricular Fees</b>	<b>23,277</b>	<b>31,779</b>	<b>36,278</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	723,380	337,644	711,976
Commercial Sales - Non-GST	25,009	433,658	86,244
Fundraising	144,947	247,304	386,092
Grants and Partnerships	75,237	86,546	205,072
Students Fees	180,513	244,518	243,595
Other	70,937	7,473	105,575
<b>Total Non-Curricular Fees</b>	<b>1,220,023</b>	<b>1,357,143</b>	<b>1,738,554</b>
<b>Total School Generated Funds Revenue</b>	<b>1,243,300</b>	<b>1,388,922</b>	<b>1,774,832</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	515,112	515,280	530,328
Other Ministry Grants	-	30,399	-
Other Provincial Grants	-	12,536	12,536
Other Grants	42,212	8,414	1,701
<b>Total Operating Grants</b>	<b>557,324</b>	<b>566,629</b>	<b>544,565</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	14,680	-
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>14,680</b>	<b>-</b>
<b>Total Complementary Services Revenue</b>	<b>557,324</b>	<b>581,309</b>	<b>544,565</b>

**Prairie South School Division No. 210**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	3,011,028	3,228,350	3,240,112
Other Provincial Grants	-	-	7,344
<b>Total Operating Grants</b>	<b>3,011,028</b>	<b>3,228,350</b>	<b>3,247,456</b>
<b>Capital Grants</b>			
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	24,483	137,668
Other Revenue	177,763	208,248	178,332
<b>Total Fees and Other Revenue</b>	<b>177,763</b>	<b>232,731</b>	<b>316,000</b>
<b>Total External Services Revenue</b>	<b>3,188,791</b>	<b>3,461,081</b>	<b>3,563,456</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	61,500	252,633	925,007
Sales & Rentals	75,000	172,535	71,504
Investments	200,000	452,856	237,252
Gain on Disposal of Capital Assets	7,000	476,384	1,349,201
<b>Total Other Revenue</b>	<b>343,500</b>	<b>1,354,408</b>	<b>2,582,964</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>82,750,494</b>	<b>82,693,681</b>	<b>90,810,246</b>

**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	163,056	148,544	202,756
Professional Development - Board Members	7,500	12,950	26,788
Advisory Committees	63,888	32,414	46,020
Professional Development - Advisory Committees	-	10,801	-
Elections	-	-	63,983
Other Governance Expenses	84,000	116,394	145,876
Amortization of Tangible Capital Assets	-	-	32
<b>Total Governance Expense</b>	<b>318,444</b>	<b>321,103</b>	<b>485,455</b>
<b>Administration Expense</b>			
Salaries	2,035,383	1,970,101	2,167,073
Benefits	336,904	292,951	278,350
Supplies & Services	250,404	240,373	178,717
Non-Capital Furniture & Equipment	8,000	6,525	9,281
Building Operating Expenses	33,000	116,485	54,083
Communications	10,580	23,950	24,871
Travel	94,872	30,630	40,652
Professional Development	-	29,372	36,403
Amortization of Tangible Capital Assets	120,898	151,826	119,697
<b>Total Administration Expense</b>	<b>2,890,041</b>	<b>2,862,213</b>	<b>2,909,127</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	39,836,154	39,256,527	39,304,873
Instructional (Teacher Contract) Benefits	2,560,855	2,422,749	2,496,369
Program Support (Non-Teacher Contract) Salaries	7,292,809	6,848,059	7,021,016
Program Support (Non-Teacher Contract) Benefits	1,700,792	1,625,985	1,637,532
Instructional Aids	1,501,907	1,176,265	1,253,096
Supplies & Services	902,707	775,764	1,069,323
Non-Capital Furniture & Equipment	414,195	408,419	395,196
Communications	241,125	186,369	207,849
Travel	192,824	135,768	169,901
Professional Development	419,771	347,470	314,895
Student Related Expense	493,793	473,743	487,103
Amortization of Tangible Capital Assets	1,849,854	1,497,719	1,589,306
<b>Total Instruction Expense</b>	<b>57,406,786</b>	<b>55,154,837</b>	<b>55,946,459</b>

**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	3,703,577	3,265,920	3,493,919
Benefits	930,644	702,009	735,857
Supplies & Services	62,000	39,909	41,058
Non-Capital Furniture & Equipment	196,200	40,636	252,760
Building Operating Expenses	7,702,745	8,852,490	5,149,653
Communications	7,500	8,618	8,539
Travel	78,000	96,866	82,181
Professional Development	14,500	13,377	6,028
Amortization of Tangible Capital Assets	2,484,580	2,626,264	2,652,728
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>15,179,746</b>	<b>15,646,089</b>	<b>12,422,723</b>
<b>Student Transportation Expense</b>			
Salaries	2,980,779	3,031,381	3,239,965
Benefits	723,243	723,605	707,806
Supplies & Services	1,040,566	1,162,469	1,007,187
Non-Capital Furniture & Equipment	607,050	662,187	687,389
Building Operating Expenses	78,900	86,928	45,258
Communications	26,100	7,236	21,861
Travel	500	7,453	298
Professional Development	15,300	14,112	7,452
Contracted Transportation	335,414	302,662	287,333
Amortization of Tangible Capital Assets	910,218	922,504	944,661
<b>Total Student Transportation Expense</b>	<b>6,718,070</b>	<b>6,920,537</b>	<b>6,949,210</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	-	6,250	46,789
<b>Total Tuition and Related Fees Expense</b>	<b>-</b>	<b>6,250</b>	<b>46,789</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	5,997	14,620	3,105
Cost of Sales	581,582	550,315	597,943
School Fund Expenses	655,721	880,623	961,258
<b>Total School Generated Funds Expense</b>	<b>1,243,300</b>	<b>1,445,558</b>	<b>1,562,306</b>

**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Tuition Fees	10,000	1,000	-
Instructional (Teacher Contract) Salaries & Benefits	818,870	796,596	787,236
Program Support (Non-Teacher Contract) Salaries & Benefits	569,820	419,344	531,102
Supplies & Services	141,400	168,689	163,835
Communications	-	1,680	1,794
Travel	17,500	15,360	14,953
Professional Development (Non-Salary Costs)	6,700	4,899	5,612
Student Related Expenses	70,450	57,112	58,103
Amortization of Tangible Capital Assets	2,949	1,130	2,949
<b>Total Complementary Services Expense</b>	<b>1,637,689</b>	<b>1,465,810</b>	<b>1,565,584</b>
<b>External Service Expense</b>			
Other Fees	381,654	481,192	518,973
Administration Salaries & Benefits	130,246	129,127	129,594
Instructional (Teacher Contract) Salaries & Benefits	2,270,822	2,678,124	2,709,410
Program Support (Non-Teacher Contract) Salaries & Benefits	136,521	128,466	148,036
Transportation Salaries & Benefits	-	-	1,860
Supplies & Services	-	13,214	17,894
Non-Capital Furniture & Equipment	-	-	385
Building Operating Expenses	-	763	656
Travel	1,350	1,137	1,097
Professional Development (Non-Salary Costs)	3,500	-	122
Student Related Expenses	76,000	116,982	108,768
Amortization of Tangible Capital Assets	276	276	276
<b>Total External Services Expense</b>	<b>3,000,369</b>	<b>3,549,281</b>	<b>3,637,071</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	-	955	-
Interest on Capital Loans	10,674	10,674	29,736
<b>Total Interest and Bank Charges</b>	<b>10,674</b>	<b>11,629</b>	<b>29,736</b>
Contaminated Sites	-	-	(21,910)
Transfer of Taxes Receivable	-	1,686,218	-
Provision for Uncollectable Accounts	-	74,336	59,587
<b>Total Other Expense</b>	<b>10,674</b>	<b>1,772,183</b>	<b>67,413</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>88,405,119</b>	<b>89,143,861</b>	<b>85,592,137</b>

**Prairie South School Division No. 210**

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2018**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2018	2017
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	1,743,010	462,902	105,748,664	2,636,509	11,159,137	813,092	7,139,817	5,678,650	513,680	113,075	136,008,536	140,282,412
Additions/Purchases	-	4,784	-	678,618	558,073	54,856	806,604	1,082,486	52,202	83,415	3,321,038	2,765,185
Disposals	(25,000)	-	-	-	(1,162,865)	(19,838)	(71,199)	(1,567,558)	(23,371)	-	(2,869,831)	(7,039,061)
Transfers to (from)	-	-	-	113,075	-	-	-	-	-	(113,075)	-	-
<b>Closing Balance as of August 31</b>	<b>1,718,010</b>	<b>467,686</b>	<b>105,748,664</b>	<b>3,428,202</b>	<b>10,554,345</b>	<b>848,110</b>	<b>7,875,222</b>	<b>5,193,578</b>	<b>542,511</b>	<b>83,415</b>	<b>136,459,743</b>	<b>136,008,536</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	302,742	63,480,935	1,872,803	7,614,878	702,737	3,295,446	4,017,485	132,293	-	81,419,319	82,938,740
Amortization of the Period	-	20,187	2,127,202	100,061	883,451	41,692	833,726	1,084,898	108,502	-	5,199,719	5,309,649
Disposals	-	-	-	-	(1,070,417)	(18,838)	(71,199)	(1,567,558)	(23,371)	-	(2,751,383)	(6,829,070)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>322,929</b>	<b>65,608,137</b>	<b>1,972,864</b>	<b>7,427,912</b>	<b>725,591</b>	<b>4,057,973</b>	<b>3,534,825</b>	<b>217,424</b>	<b>N/A</b>	<b>83,867,655</b>	<b>81,419,319</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	1,743,010	160,160	42,267,729	763,706	3,544,259	110,355	3,844,371	1,661,165	381,387	113,075	54,589,217	57,343,672
Closing Balance as of August 31	1,718,010	144,757	40,140,527	1,455,338	3,126,433	122,519	3,817,249	1,658,753	325,087	83,415	52,592,088	54,589,217
<b>Change in Net Book Value</b>	<b>(25,000)</b>	<b>(15,403)</b>	<b>(2,127,202)</b>	<b>691,632</b>	<b>(417,826)</b>	<b>12,164</b>	<b>(27,122)</b>	<b>(2,412)</b>	<b>(56,300)</b>	<b>(29,660)</b>	<b>(1,997,129)</b>	<b>(2,754,455)</b>
<b>Disposals</b>												
Historical Cost	25,000	-	-	-	1,162,865	19,838	71,199	1,567,558	23,371	-	2,869,831	7,039,061
Accumulated Amortization	-	-	-	-	1,070,417	18,838	71,199	1,567,558	23,371	-	2,751,383	6,829,070
<b>Net Cost</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,448</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,448</b>	<b>209,991</b>
Price of Sale	481,922	-	-	-	105,960	6,000	950	-	-	-	594,832	1,559,192
<b>Gain on Disposal</b>	<b>456,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,512</b>	<b>5,000</b>	<b>950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>476,384</b>	<b>1,349,201</b>
<b>Net Book Value (NBV) of Assets Pledged as Security for Debt</b>												
	-	-	-	-	-	-	-	-	-	-	-	550,913



**Prairie South School Division No. 210**  
**Schedule D: Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2018**

	2018	2017
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	5,199,719	5,309,649
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(476,384)	(1,349,201)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>4,723,335</b>	<b>3,960,448</b>

**Prairie South School Division No. 210**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2018**

	2018	2017
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	13,681,808	(91,937)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	375,102	(2,322,889)
Increase in Liability for Employee Future Benefits	122,500	168,100
(Decrease) in Deferred Revenue	(1,538,836)	(556,414)
Decrease in Inventory of Supplies for Consumption	30,514	110,510
Decrease (Increase) in Prepaid Expenses	(184,194)	132,025
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>12,486,894</b>	<b>(2,560,605)</b>

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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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 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.

**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.

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of \$2,653,700 (2017 - \$2,531,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$11,208,887 (2017 - \$32,773,854) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$0 (2017 - \$1,196,679) because actual collectability may differ from initial estimates. As per note 2 j) ii the school division no longer collects property tax.
- useful lives of capital assets and related amortization of \$5,199,719 (2017 - \$5,309,649) 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.

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The school division believes that it is not subject to significant

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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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, 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.

**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.

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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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 – upgrades	25 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.

**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 insurance premiums, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, software licenses, League of Educational Administrators, Directors and Superintendents membership dues, instrument rental fees, permits, association memberships and Saskatchewan Health Authority services.

#### **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.

**Long-Term Debt** was comprised of a capital loan with an initial maturity of more than one year and incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Liability for Employee Future Benefits** represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

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

**i) Employee Pension Plans**

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). 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.

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

**i) Government Transfers (Grants)**

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

**ii) Property Taxation**

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. In the prior year Tax revenues were 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.

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

**iii) Fees and Services**

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

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

**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

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**k) Statement of Remeasurement Gains and Losses**

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

**3. SHORT-TERM BORROWINGS**

**Bank indebtedness** consists of a demand operating line of credit with a maximum borrowing limit of \$15,000,000 that bears interest at a rate of prime minus 0.75% per annum with Bank of Nova Scotia. This line of credit is authorized by a borrowing resolution by the board of education and is secured by 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, 2018 was \$ 0 (August 31, 2017 - \$ 0).

**4. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2018	2017
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>	<u>Cost</u>
GICs	\$ 22,573	\$ 17,983
Term deposits	18,067	22,310
Equity in Credit Unions	917	858
Equity in Cooperatives	12,880	15,631
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 54,437</b>	<b>\$ 56,782</b>



**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

**5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2018 Actual	2017 Actual
Governance	\$ 161,494	\$ 159,609	\$ -	\$ -	\$ 321,103	\$ 485,455
Administration	2,263,052	447,335	-	151,826	2,862,213	2,909,127
Instruction	50,153,320	3,503,798	-	1,497,719	55,154,837	55,946,459
Plant	3,967,929	9,051,896	-	2,626,264	15,646,089	12,422,723
Transportation	3,754,986	2,243,047	-	922,504	6,920,537	6,949,210
Tuition and Related Fees	-	6,250	-	-	6,250	46,789
School Generated Funds	-	1,445,558	-	-	1,445,558	1,562,306
Complementary Services	1,215,940	248,740	-	1,130	1,465,810	1,565,584
External Services	2,935,717	613,288	-	276	3,549,281	3,637,071
Other	-	1,761,509	10,674	-	1,772,183	67,413
<b>TOTAL</b>	<b>\$ 64,452,438</b>	<b>\$19,481,030</b>	<b>\$ 10,674</b>	<b>\$ 5,199,719</b>	<b>\$ 89,143,861</b>	<b>\$ 85,592,137</b>

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

Details of the employee future benefits are as follows:

	2018	2017
Long-term assumptions used:		
Discount rate at end of period	3.00%	2.69%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	13	12

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
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<b>Liability for Employee Future Benefits</b>	<b>2018</b>	<b>2017</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 2,778,600</b>	<b>\$ 2,935,600</b>
Current period service cost	206,900	228,400
Interest cost	77,700	64,600
Benefit payments	(190,500)	(176,100)
Actuarial gains	(615,200)	(273,900)
<b>Accrued Benefit Obligation - end of year</b>	<b>2,257,500</b>	<b>2,778,600</b>
Unamortized Net Actuarial Gains (Losses)	396,200	(247,400)
<b>Liability for Employee Future Benefits</b>	<b>\$ 2,653,700</b>	<b>\$ 2,531,200</b>

<b>Employee Future Benefits Expense</b>	<b>2018</b>	<b>2017</b>
Current period service cost	\$ 206,900	\$ 228,400
Amortization of net actuarial loss	28,400	51,200
<b>Benefit cost</b>	<b>235,300</b>	<b>279,600</b>
Interest cost	77,700	64,600
<b>Total Employee Future Benefits Expense</b>	<b>\$ 313,000</b>	<b>\$ 344,200</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:

#### i) Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)

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

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

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

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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	2018			2017
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	648	17	665	664
Member contribution rate (percentage of salary)	9.50%/13.50%	6.05%/7.85%	6.05% /13.50%	6.05%/13.50%
Member contributions for the year	\$ 5,079,364	\$ 20,317	\$ 5,099,681	\$ 5,162,924

**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 contribution rate changed from 8.15% to 9.00% in July of 2018 for both employee and employer.

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

Details of the MEPP are as follows:

	2018	2017
	Number of active School Division members	560
Member contribution rate (percentage of salary)	8.15%-9.00%	8.15%
School Division contribution rate (percentage of salary)	8.15%-9.00%	8.15%
Member contributions for the year	\$ 1,166,197	\$ 1,225,660
School Division contributions for the year	\$ 1,166,197	\$ 1,225,660
Actuarial extrapolation date	Dec/31/2017	Dec/31/2016
Plan Assets (in thousands)	\$ 2,469,995	\$ 2,323,947
Plan Liabilities (in thousands)	\$ 2,015,818	\$ 1,979,463
Plan Surplus (in thousands)	\$ 454,177	\$ 344,484

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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### 8. ACCOUNTS RECEIVABLE

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

	2018			2017		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ -	\$ -	\$ -	\$ 14,607,258	\$ 1,196,679	\$ 13,410,579
Provincial Grants Receivable	400,000	-	400,000	921,312	-	921,312
Other Receivables	889,984	-	889,984	639,901	-	639,901
<b>Total Accounts Receivable</b>	<b>\$ 1,289,984</b>	<b>\$ -</b>	<b>\$ 1,289,984</b>	<b>\$ 16,168,471</b>	<b>\$ 1,196,679</b>	<b>\$ 14,971,792</b>

During the year, \$1,686,218 of taxes receivable were transferred from the school division to the Government of Saskatchewan.

### 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2018	2017
Accrued Salaries and Benefits	\$ 1,219,981	\$ 1,718,121
Supplier Payments	2,252,478	1,636,259
Staff Funds	4,585	5,675
Construction Contract Holdbacks and other contractual liabilities	315,690	57,577
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 3,792,734</b>	<b>\$ 3,417,632</b>

### 10. LONG-TERM DEBT

Details of long-term debt are as follows:

	Bank	Interest Rate	Maturity Date	Payment Amount	Payment Frequency	2018	2017
						\$	\$
Capital Loan, School Buses:	CIBC	4.82%	31-Aug-18	\$34,712	Monthly	\$ -	\$ 405,870
<b>Total Long-Term Debt</b>						<b>\$ -</b>	<b>\$ 405,870</b>

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<b>Principal and interest payments on the long-term debt are as follows:</b>			
	<b>Capital Loans</b>	<b>2018</b>	<b>2017</b>
Principal	\$ 405,870	\$ 405,870	\$ 386,808
Interest	10,674	10,674	29,736
<b>Total</b>	<b>\$ 416,544</b>	<b>\$ 416,544</b>	<b>\$ 416,544</b>

## 11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2017</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2018</b>
<b>Capital projects:</b>				
Federal capital tuition	\$ 3,909	\$ -	\$ 3,909	\$ -
Peacock School gym floor and governance association room	14,021	-	-	14,021
Peacock Auditorium improvement fee	53,944	6,112	-	60,056
Playground donations	23,696	18,552	23,141	19,107
Assiniboia High library project	1,984	-	-	1,984
Craik School	2,000	-	-	2,000
Eyebrow School entryway project	6,810	-	-	6,810
Kincaid Stage renewal	5,860	-	5,860	-
Mortlach School projects	3,188	-	873	2,315
Lafleche School Library	2,620	4,099	-	6,719
Empire School library project	3,002	-	1,934	1,068
Rouleau School Gym Floor	10,000	-	10,000	-
Central Butte Gym Improvement	-	15,000	-	15,000
Central Collegiate Gym	2,051	119,114	1,669	119,496
<b>Total capital projects deferred revenue</b>	<b>133,085</b>	<b>162,877</b>	<b>47,386</b>	<b>248,576</b>
<b>Other deferred revenue:</b>				
Property tax	1,745,765	-	1,745,765	-
Band Instrument Rentals	15,915	13,410	15,915	13,410
Murray GM Project	5,522	-	5,522	-
Donations	16,067	84,207	9,119	91,155
School Development Fund	-	11,789	-	11,789
Rentals and tuition	-	12,588	-	12,588
<b>Total other deferred revenue</b>	<b>1,783,269</b>	<b>121,994</b>	<b>1,776,321</b>	<b>128,942</b>
<b>Total Deferred Revenue</b>	<b>\$ 1,916,354</b>	<b>\$ 284,871</b>	<b>\$ 1,823,707</b>	<b>\$ 377,518</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.

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Learning Services	Nutrition	Other	2018	2017
<b>Revenues:</b>						
Operating Grants	\$ 515,280	\$ 12,536	\$ 38,813	\$ -	\$ 566,629	\$ 544,565
Fees and Other Revenues	-	-	-	14,680	14,680	-
<b>Total Revenues</b>	<b>515,280</b>	<b>12,536</b>	<b>38,813</b>	<b>14,680</b>	<b>581,309</b>	<b>544,565</b>
<b>Expenses:</b>						
Tuition Fees	-	1,000	-	-	1,000	-
Salaries & Benefits	874,326	292,712	48,902	-	1,215,940	1,318,338
Supplies and Services	-	158,908	-	9,781	168,689	163,835
Communications	-	1,680	-	-	1,680	1,794
Travel	-	15,360	-	-	15,360	14,953
Professional Development (Non-Salary Costs)	-	4,899	-	-	4,899	5,612
Student Related Expenses	20,406	799	35,907	-	57,112	58,103
Amortization of Tangible Capital Assets	-	-	-	1,130	1,130	2,949
<b>Total Expenses</b>	<b>894,732</b>	<b>475,358</b>	<b>84,809</b>	<b>10,911</b>	<b>1,465,810</b>	<b>1,565,584</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (379,452)</b>	<b>\$ (462,822)</b>	<b>\$ (45,996)</b>	<b>\$ 3,769</b>	<b>\$ (884,501)</b>	<b>\$ (1,021,019)</b>

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

### **Pre-K Programs**

Prekindergarten programs provide in-school programs for children of preschool age. The school division operated fifteen prekindergarten programs in the 2017/18 (seventeen in 2016/17) school year: Assiniboia Seventh Avenue School, Central Butte School, Coronach School, Empire School, Glentworth School, King George School, Lafleche Central School, Lindale School, Prince Arthur Community School, Rouleau School, Sunningdale School, Westmount School, William Grayson School, Ecole Gravelbourg School and Ecole Palliser Heights School.

### **Learning Services**

The school division provides a number of supports through the learning services department. These include family supports, early learning, speech pathologists, addictions and mental health services, mentoring and educational psychologists.

### **Nutrition**

The school division provides nutritious breakfasts, snacks and meals to students in need.

### **Other**

Other is primarily the grad symposium.

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### 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:

Summary of External Services Revenues and Expenses, by Program	Food Services	Associate Schools*	Other Programs	2018	2017
<b>Revenues:</b>					
Operating Grants	\$ -	\$ 3,228,168	\$ 182	\$ 3,228,350	\$ 3,247,456
Fees and Other Revenues	146,268	24,484	61,979	232,731	316,000
<b>Total Revenues</b>	<b>146,268</b>	<b>3,252,652</b>	<b>62,161</b>	<b>3,461,081</b>	<b>3,563,456</b>
<b>Expenses:</b>					
Grant Transfers	-	481,192	-	481,192	518,973
Salaries & Benefits	115,917	2,771,460	48,340	2,935,717	2,988,900
Supplies and Services	-	-	13,214	13,214	17,894
Non-Capital Equipment	-	-	-	-	385
Building Operating Expenses	-	-	763	763	656
Travel	1,137	-	-	1,137	1,097
Professional Development	-	-	-	-	122
Student Related Expenses	116,982	-	-	116,982	108,768
Amortization of Tangible Capital Assets	-	-	276	276	276
<b>Total Expenses</b>	<b>234,036</b>	<b>3,252,652</b>	<b>62,593</b>	<b>3,549,281</b>	<b>3,637,071</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (87,768)</b>	<b>\$ -</b>	<b>\$ (432)</b>	<b>\$ (88,200)</b>	<b>\$ (73,615)</b>

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

Summary of Associate School Revenues and Expenses, Details by School	Briercrest Christian Academy	Cornerstone Christian School	2018	2017
<b>Revenues:</b>				
Operating Grants	\$ 1,026,566	\$ 2,201,602	\$ 3,228,168	\$ 3,239,856
Fees and Other Revenues	24,484	-	24,484	73,139
<b>Total Revenues</b>	<b>1,051,050</b>	<b>2,201,602</b>	<b>3,252,652</b>	<b>3,312,995</b>
<b>Expenses:</b>				
Grant Transfers	-	481,192	481,192	518,973
Salaries & Benefits	1,051,050	1,720,410	2,771,460	2,793,900
Professional Development	-	-	-	122
<b>Total Expenses</b>	<b>1,051,050</b>	<b>2,201,602</b>	<b>3,252,652</b>	<b>3,312,995</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Food Services**

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

**Other Programs**

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

**Briercrest Christian Academy 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.

Caronport High School changed its name to Briercrest Christian Academy in 2017-18.

**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 a specific future purpose. 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.



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Details of accumulated surplus are as follows:

	August 31 2017	Additions during the year	Reductions during the year	August 31 2018
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 54,589,217	\$ 3,321,038	\$ 5,318,167	\$ 52,592,088
Less: Debt owing on Tangible Capital Assets	(405,870)	-	(405,870)	-
	<b>54,183,347</b>	<b>3,321,038</b>	<b>4,912,297</b>	<b>52,592,088</b>
<b>PMR maintenance project allocations (1)</b>	<b>3,608,712</b>	<b>2,117,509</b>	<b>3,377,942</b>	<b>2,348,279</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for Facilities Projects	1,619,204	-	119,204	1,500,000
Allocation for School Buses	1,344,327	-	-	1,344,327
Playgrounds	-	7,762	-	7,762
	<b>2,963,531</b>	<b>7,762</b>	<b>119,204</b>	<b>2,852,089</b>
<b>Other:</b>				
School Budget carry forwards	946,248	7,136	-	953,384
Support Staff Professional Development	131,583	-	22,674	108,909
School Generated Funds	1,442,781	1,388,923	1,445,557	1,386,147
School Development Fund	-	193,890	-	193,890
School Community Council carry forwards	22,610	14,328	-	36,938
Child Nutrition & Development Grant	7,014	-	7,014	-
Synchronous Learning	18,701	-	8,967	9,734
Pre-Kindergarten Programming	1,000,000	-	379,452	620,548
Peacock Mechanical Upgrade	2,100,000	-	1,755,186	344,814
	<b>5,668,937</b>	<b>1,604,277</b>	<b>3,618,850</b>	<b>3,654,364</b>
<b>Unrestricted Surplus</b>	<b>19,376,600</b>	<b>-</b>	<b>1,472,473</b>	<b>17,904,127</b>
<b>Total Accumulated Surplus</b>	<b>\$ 85,801,127</b>	<b>\$ 7,050,586</b>	<b>\$ 13,500,766</b>	<b>\$ 79,350,947</b>

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

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

- Designated for Facilities Projects – Board motion to set aside money for facilities projects.
- Allocation for School Buses – The Board has approved an allocation for school buses from unspent bus purchase funds.

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- Playgrounds – Funds restricted to match funds raised by schools for playgrounds.
- School Budget carry forwards and School Community Council carry forwards – Board motions have provided authority for schools and School Community Councils to carry forward unspent budgetary allocations for both operating and professional development.
- Support Staff Professional Development – Unspent professional development funds for support staff.
- 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 Development Fund – The board has approved an allocation to match funds raised at the school level for one-time improvement projects.
- Child Nutrition & Development Grant – The Ministry of Education provides a grant for students' nutrition and development.
- Synchronous Learning – A program that blends face to face learning and online learning.
- Pre-Kindergarten Programming – The board approved an allocation to support continued pre-kindergarten programming.
- Peacock Mechanical Upgrade – The board approved an allocation to fund a major mechanical upgrade at Peacock Collegiate.

## **15. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on May 2, 2017 and the Minister of Education on August 28, 2017.

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

### **Related Party Transactions**

Transactions with these related parties have occurred and been settled on normal trade terms.

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	<b>2018</b>	<b>2017</b>
<b>Revenues:</b>		
Ministry of Education	\$ 68,003,617	\$ 52,841,016
Sask Government Insurance	248,784	253,133
Sask Worker's Compensation Board	42,331	201,793
Ministry of Social Services	12,536	12,536
Holy Trinity Roman Catholic School Division	89,953	65,049
Sask School Board Association	77,600	161,373
Other School Divisions	33,493	50,204
Other	1,604	3,008
	<b>\$ 68,509,918</b>	<b>\$ 53,588,112</b>
<b>Expenses:</b>		
Saskatchewan Health Authority	\$ 121,432	\$ 118,624
Minister of Finance	33,824	30,821
Sask Polytechnic	592	2,791
Sask School Board Association	816,712	892,155
Sask Worker's Compensation Board	401,908	296,397
SaskEnergy Incorporated	479,839	461,397
Sask Power Corp	1,175,896	1,148,595
Sask Telecommunications Holding Corp	188,809	215,980
Sask Government Insurance	117,250	135,247
Other School Divisions	15,656	56,477
Other	203	3,065
	<b>\$ 3,352,121</b>	<b>\$ 3,361,549</b>
<b>Accounts Receivable:</b>		
Ministry of Education	\$ 400,042	\$ 921,312
Holy Trinity Roman Catholic School Division	80,607	22,973
Sask Telecommunications Holding Corp	-	120
Sask School Board Association	77,600	1,575
Other School Divisions	400	58
Sask Government Insurance	6,000	-
	<b>\$ 564,649</b>	<b>\$ 946,038</b>

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	<b>2018</b>	<b>2017</b>
<b>Prepaid Expenses :</b>		
Saskatchewan Health Authority	\$ 9,990	\$ 9,880
Minister of Finance	3,085	743
Sask Worker's Compensation Board	165,100	109,826
Sask Government Insurance	101,316	99,463
Sask School Board Association	33,410	39,679
Sask Telecommunications Holding Corp	9,381	925
Sask Power Corp	833	583
	<b>\$ 323,115</b>	<b>\$ 261,099</b>
<b>Accounts Payable and Accrued Liabilities :</b>		
Minister of Finance	\$ 2,328	\$ 3,911
SaskEnergy Incorporated	19,913	8,551
Sask Power Corp	76,269	79,088
Sask Telecommunications Holding Corp	18,543	17,184
Sask Government Insurance	173,091	179,517
Holy Trinity Roman Catholic School Division	-	38,799
Sun West School Division	500	-
	<b>\$ 290,644</b>	<b>\$ 327,050</b>

## 17. TRUSTS

The school division, as the trustee, administers trust funds for teacher deferred salary leaves and for scholarships. The school division registered a business name for the Moose Jaw School Division #1 Bursary Fund, called Prairie South Schools Bursary Fund. The scholarships held in trust by the School Division are being moved to the Bursary Fund as investments mature. 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		Prairie South Schools Bursary Fund		Total	Total
	2018	2017	2018	2017	As at Dec. 31, 2017	As at Dec. 31, 2016		
							2018	2017
Cash and short-term investments	\$ 40,516	\$ 194,918	\$ 194,704	\$ 139,548	\$ 15,645	\$ 387,192	\$ 250,865	\$ 721,658
Accounts Receivable	-	4,000	-	-	31,069	-	31,069	4,000
Portfolio investments	100,000	100,000	-	-	1,372,869	756,342	1,472,869	856,342
<b>Total Assets</b>	<b>140,516</b>	<b>298,918</b>	<b>194,704</b>	<b>139,548</b>	<b>1,419,583</b>	<b>1,143,534</b>	<b>1,754,803</b>	<b>1,582,000</b>
Accounts Payable	10,972	-	-	-	4,398	3,670	15,370	3,670
<b>Total Liabilities</b>	<b>10,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,398</b>	<b>3,670</b>	<b>15,370</b>	<b>3,670</b>
<b>Revenues</b>								
Contributions and donations	-	33,323	52,237	51,215	277,791	18,350	330,028	102,888
Interest on investments	2,504	3,508	2,919	769	40,025	38,542	45,448	42,819
	2,504	36,831	55,156	51,984	317,816	56,892	375,476	145,707
<b>Expenses</b>								
Student Related Expenses	1,098	42,157	-	-	37,074	33,995	38,172	76,152
Administration	170,780	-	-	-	5,421	3,700	176,201	3,700
	171,878	42,157	-	-	42,495	37,695	214,373	79,852
Excess (Deficiency) of Revenues over Expenses	(169,374)	(5,326)	55,156	51,984	275,321	19,197	161,103	65,855
Trust Fund Balance, Beginning of Year	298,918	304,244	139,548	87,564	1,139,864	1,120,667	1,578,330	1,512,475
<b>Trust Fund Balance, End of Year</b>	<b>\$ 129,544</b>	<b>\$ 298,918</b>	<b>\$ 194,704</b>	<b>\$ 139,548</b>	<b>\$ 1,415,185</b>	<b>\$ 1,139,864</b>	<b>\$ 1,739,433</b>	<b>\$ 1,578,330</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.

### Loan Guarantee

The school division has guaranteed a loan with the Bank of Montreal 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, 2018 is \$371,306 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.

## 19. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

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- 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.
- contract with Veritev for the supply of caretaking supplies. The contract expires August 31, 2021 but includes an option to extend for two additional years. An average value for the annual spend would be approximately \$275,000.
- contract for the purchase of eleven school buses for a cost of \$1,328,850. The buses will arrive after August 31, 2018.

## **20. RISK MANAGEMENT**

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

### **i) Credit Risk**

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from 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 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, 2018 was:

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August 31, 2018						
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Other Receivables	358,536	-	350,214	1,354	-	6,968
<b>Net Receivables</b>	<b>\$ 758,536</b>	<b>\$ 400,000</b>	<b>\$ 350,214</b>	<b>\$ 1,354</b>	<b>\$ -</b>	<b>\$ 6,968</b>

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

### ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division has a guaranteed loan for Cornerstone Christian School. The principal and interest amount outstanding at August 31, 2018 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 needs for funds.

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

August 31, 2018					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,792,734	\$ 3,788,149	\$ 4,585	\$ -	\$ -
<b>Total</b>	<b>\$ 3,792,734</b>	<b>\$ 3,788,149</b>	<b>\$ 4,585</b>	<b>\$ -</b>	<b>\$ -</b>

### 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 bank prime less 0.75% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2018.

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The school division minimizes these risks by:

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

**Foreign Currency Risk**

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

**21. COMPARATIVE INFORMATION**

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