

	<p><i>Prairie South Schools</i></p> <p>BOARD OF EDUCATION</p>	
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Special Board Meeting

November 28, 2017

10:00 a.m.

Central Office, 1075 9th Avenue NW, Moose Jaw

AGENDA

1. **Call to Order**
2. **Introductions**
3. **Delegation/Presentation**
 - 3.1. Terri Olfert and Tammy Kochan, Stark & Marsh
4. **Decision Items**
 - 4.1. Auditor's Report and Audited Financial Statements / Memorandum (distributed at meeting)
 - 4.2. Annual Report
5. **Trustees Meet with Auditors**
6. **Adjournment**

AGENDA ITEM

Meeting Date:	November 28, 2017	Agenda Item #:	4.1
Topic:	Auditor's Report and Audited Financial Statements		
Intent:	<input checked="" type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input type="checkbox"/> Information

Background: The financial statements are to be submitted to the Ministry of Education by November 30, 2016. Therefore the financial statements and auditor's report are submitted to the Board for approval.

Current Status: Attached are the Auditor's Report; Management's Responsibility and Audited Financial Statements. The Audit Memorandum will be presented by the auditor at the board meeting.

Pros and Cons:

Financial Implications:

Governance Implications: Required by Policy 2.

Legal Implications:

Communications:

Prepared By:	Date:	Attachments:
Bernie Girardin	November 22, 2017	1. Auditors Report & Audited Financial Statements 2. Audit Memorandum (distributed at the meeting)

Recommendation:

That the Board approve the Auditor's Report and Audited Financial Statements for the 2016-17 fiscal year pending minor changes made after the Provincial Controller's Office format review and approval.

Audited Financial Statements

Of the Prairie South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2017

Chief Financial Officer

Auditor

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

Management's Responsibility for the Financial Statements

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

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

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

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

On behalf of the Prairie South School Division No. 210:

Board Chair

CEO/Director of Education

Chief Financial Officer

November 28, 2017

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, 2017, 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, 2017, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

CPA LLP
Chartered Professional Accountants
Licensed Professional Accountants

Swift Current, Saskatchewan

<< Pending Board approval of draft financial statements >>

Prairie South School Division No. 210
Statement of Financial Position
as at August 31, 2017

	2017	2016
	\$	\$
Financial Assets		
Cash and Cash Equivalents	23,797,374	18,772,689
Accounts Receivable (Note 8)	14,971,792	14,879,855
Portfolio Investments (Note 4)	56,782	56,316
Total Financial Assets	38,825,948	33,708,860
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	3,417,632	5,740,521
Long-Term Debt (Note 10)	405,870	792,678
Liability for Employee Future Benefits (Note 6)	2,531,200	2,363,100
Deferred Revenue (Note 11)	1,916,354	2,472,768
Total Liabilities	8,271,056	11,369,067
Net Financial Assets	30,554,892	22,339,793
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	54,589,217	57,343,672
Inventory of Supplies for Consumption	87,446	197,956
Prepaid Expenses	569,572	701,597
Total Non-Financial Assets	55,246,235	58,243,225
Total Accumulated Surplus (Note 14)	85,801,127	80,583,018

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
	(Note 15)		
REVENUES			
Property Taxation	29,969,700	32,773,854	30,593,431
Grants	50,403,828	49,494,175	57,611,854
Tuition and Related Fees	45,500	76,400	56,431
School Generated Funds	1,135,000	1,774,832	1,355,501
Complementary Services (Note 12)	572,540	544,565	603,710
External Services (Note 13)	3,600,144	3,563,456	3,708,712
Other	318,500	2,582,964	321,309
Total Revenues (Schedule A)	86,045,212	90,810,246	94,250,948
EXPENSES			
Governance	464,350	485,455	499,815
Administration	3,097,801	2,909,127	2,883,836
Instruction	58,069,672	55,946,459	56,414,011
Plant	14,911,782	12,422,723	12,525,771
Transportation	7,420,795	6,949,210	6,849,496
Tuition and Related Fees	65,000	46,789	75,006
School Generated Funds	1,135,000	1,562,306	1,269,461
Complementary Services (Note 12)	1,689,083	1,565,584	1,892,978
External Services (Note 13)	3,621,874	3,637,071	3,783,242
Other Expenses	29,736	67,413	216,498
Total Expenses (Schedule B)	90,505,093	85,592,137	86,410,114
Operating Surplus (Deficit) for the Year	(4,459,881)	5,218,109	7,840,834
Accumulated Surplus from Operations, Beginning of Year	80,583,018	80,583,018	72,742,184
Accumulated Surplus from Operations, End of Year	76,123,137	85,801,127	80,583,018

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
	(Note 15)		
Net Financial Assets, Beginning of Year	22,339,793	22,339,793	20,086,886
Changes During the Year			
Operating Surplus (Deficit) for the Year	(4,459,881)	5,218,109	7,840,834
Acquisition of Tangible Capital Assets (Schedule C)	3,091,774	(2,765,185)	(10,480,449)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	1,559,192	2,029
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(1,349,201)	(2,029)
Amortization of Tangible Capital Assets (Schedule C)	5,307,685	5,309,649	5,163,531
Net Acquisition of Inventory of Supplies	-	110,510	(161,066)
Net Change in Other Non-Financial Assets	-	132,025	(109,943)
Change in Net Financial Assets	3,939,578	8,215,099	2,252,907
Net Financial Assets, End of Year	26,279,371	30,554,892	22,339,793

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, 2017

	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus for the Year	5,218,109	7,840,834
Add Non-Cash Items Included in Surplus (Schedule D)	3,960,448	5,161,502
Net Change in Non-Cash Operating Activities (Schedule E)	(2,560,605)	507,445
Cash Provided by Operating Activities	6,617,952	13,509,781
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,765,185)	(10,480,449)
Proceeds on Disposal of Tangible Capital Assets	1,559,192	2,029
Cash (Used) by Capital Activities	(1,205,993)	(10,478,420)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(18,756)	(18,527)
Proceeds on Disposal of Portfolio Investments	18,290	17,947
Cash (Used) by Investing Activities	(466)	(580)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(386,808)	(368,641)
Cash (Used) by Financing Activities	(386,808)	(368,641)
INCREASE IN CASH AND CASH EQUIVALENTS	5,024,685	2,662,140
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	18,772,689	16,110,549
CASH AND CASH EQUIVALENTS, END OF YEAR	23,797,374	18,772,689

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	28,459,431	31,013,102	28,968,924
Revenue from Supplemental Levies	98,085	93,101	118,079
Total Property Tax Revenue	28,557,516	31,106,203	29,087,003
Grants in Lieu of Taxes			
Federal Government	496,734	394,943	559,321
Provincial Government	227,134	275,556	235,283
Railways	314,824	495,595	261,787
Other	270,747	297,198	282,816
Total Grants in Lieu of Taxes	1,309,439	1,463,292	1,339,207
Other Tax Revenues			
Treaty Land Entitlement - Urban	156,936	-	-
Treaty Land Entitlement - Rural	(166,990)	-	-
House Trailer Fees	102,990	116,036	108,889
Total Other Tax Revenues	92,936	116,036	108,889
Additions to Levy			
Penalties	-	218,772	180,033
Other	9,809	28,151	39,079
Total Additions to Levy	9,809	246,923	219,112
Deletions from Levy			
Cancellations	-	(134,686)	(110,568)
Other Deletions	-	(23,914)	(50,212)
Total Deletions from Levy	-	(158,600)	(160,780)
Total Property Taxation Revenue	29,969,700	32,773,854	30,593,431
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	48,167,440	45,732,756	48,504,205
Other Ministry Grants	42,000	18,832	21,500
Total Ministry Grants	48,209,440	45,751,588	48,525,705
Other Provincial Grants	302,500	248,908	152,926
Federal Grants	-	-	19,000
Grants from Others	-	48,518	36,149
Total Operating Grants	48,511,940	46,049,014	48,733,780
Capital Grants			
Ministry of Education Capital Grants	1,713,067	3,308,017	8,760,694
Other Capital Grants	178,821	137,144	117,380
Total Capital Grants	1,891,888	3,445,161	8,878,074
Total Grants	50,403,828	49,494,175	57,611,854

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	28,000	54,175	20,813
Individuals and Other	17,500	22,225	35,618
Total Tuition Fees	45,500	76,400	56,431
Total Tuition and Related Fees Revenue	45,500	76,400	56,431
School Generated Funds Revenue			
Curricular			
Student Fees	29,223	36,278	22,310
Total Curricular Fees	29,223	36,278	22,310
Non-Curricular Fees			
Commercial Sales - GST	730,586	711,976	684,815
Commercial Sales - Non-GST	31,109	86,244	36,534
Fundraising	108,409	386,092	264,102
Grants and Partnerships	67,874	205,072	79,529
Students Fees	144,232	243,595	197,787
Other	23,567	105,575	70,424
Total Non-Curricular Fees	1,105,777	1,738,554	1,333,191
Total School Generated Funds Revenue	1,135,000	1,774,832	1,355,501
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	530,328	530,328	530,076
Other Ministry Grants	-	-	60,798
Other Provincial Grants	-	12,536	12,536
Other Grants	42,212	1,701	300
Total Operating Grants	572,540	544,565	603,710
Total Complementary Services Revenue	572,540	544,565	603,710

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	3,432,144	3,240,112	3,530,174
Other Provincial Grants	-	7,344	-
Total Operating Grants	3,432,144	3,247,456	3,530,174
Fees and Other Revenue			
Tuition and Related Fees	-	137,668	4,075
Other Revenue	168,000	178,332	174,463
Total Fees and Other Revenue	168,000	316,000	178,538
Total External Services Revenue	3,600,144	3,563,456	3,708,712
Other Revenue			
Miscellaneous Revenue	36,500	925,007	39,067
Sales & Rentals	82,000	71,504	75,221
Investments	200,000	237,252	204,992
Gain on Disposal of Capital Assets	-	1,349,201	2,029
Total Other Revenue	318,500	2,582,964	321,309
TOTAL REVENUE FOR THE YEAR	86,045,212	90,810,246	94,250,948

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	211,000	202,756	202,516
Professional Development - Board Members	40,000	26,788	23,190
Advisory Committees	30,400	46,020	42,478
Elections	21,150	63,983	431
Other Governance Expenses	161,800	145,876	231,200
Amortization of Tangible Capital Assets	-	32	-
Total Governance Expense	464,350	485,455	499,815
Administration Expense			
Salaries	2,232,750	2,167,073	2,194,730
Benefits	335,451	278,350	279,596
Supplies & Services	248,105	178,717	174,379
Non-Capital Furniture & Equipment	5,500	9,281	12,417
Building Operating Expenses	42,500	54,083	76,146
Communications	12,025	24,871	34,567
Travel	45,550	40,652	38,511
Professional Development	61,010	36,403	46,987
Amortization of Tangible Capital Assets	114,910	119,697	26,503
Total Administration Expense	3,097,801	2,909,127	2,883,836
Instruction Expense			
Instructional (Teacher Contract) Salaries	40,659,049	39,304,873	39,008,645
Instructional (Teacher Contract) Benefits	2,541,693	2,496,369	2,493,475
Program Support (Non-Teacher Contract) Salaries	7,508,522	7,021,016	7,433,619
Program Support (Non-Teacher Contract) Benefits	1,530,204	1,637,532	1,698,097
Instructional Aids	1,524,907	1,253,096	1,364,107
Supplies & Services	893,894	1,069,323	803,110
Non-Capital Furniture & Equipment	410,195	395,196	459,417
Communications	252,655	207,849	196,695
Travel	208,624	169,901	223,432
Professional Development	426,971	314,895	427,593
Student Related Expense	497,293	487,103	579,494
Amortization of Tangible Capital Assets	1,615,665	1,589,306	1,726,327
Total Instruction Expense	58,069,672	55,946,459	56,414,011

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,832,864	3,493,919	3,581,853
Benefits	863,205	735,857	718,332
Supplies & Services	65,500	41,058	45,799
Non-Capital Furniture & Equipment	205,750	252,760	254,441
Building Operating Expenses	7,240,617	5,149,653	5,334,801
Communications	7,500	8,539	9,118
Travel	90,700	82,181	75,189
Professional Development	18,500	6,028	14,709
Amortization of Tangible Capital Assets	2,587,146	2,652,728	2,491,529
Total Plant Operation & Maintenance Expense	14,911,782	12,422,723	12,525,771
Student Transportation Expense			
Salaries	3,307,332	3,239,965	3,227,003
Benefits	748,797	707,806	716,000
Supplies & Services	1,350,801	1,007,187	940,215
Non-Capital Furniture & Equipment	557,000	687,389	599,225
Building Operating Expenses	85,700	45,258	49,230
Communications	26,100	21,861	15,811
Travel	500	298	524
Professional Development	15,912	7,452	2,705
Contracted Transportation	341,914	287,333	382,836
Amortization of Tangible Capital Assets	986,739	944,661	915,947
Total Student Transportation Expense	7,420,795	6,949,210	6,849,496
Tuition and Related Fees Expense			
Tuition Fees	65,000	46,789	75,006
Total Tuition and Related Fees Expense	65,000	46,789	75,006
School Generated Funds Expense			
Academic Supplies & Services	15,000	3,105	3,658
Cost of Sales	580,000	597,943	607,325
School Fund Expenses	540,000	961,258	658,478
Total School Generated Funds Expense	1,135,000	1,562,306	1,269,461

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Complementary Services Expense			
Tuition Fees	10,000	-	-
Instructional (Teacher Contract) Salaries & Benefits	780,648	787,236	911,053
Program Support (Non-Teacher Contract) Salaries & Benefits	652,060	531,102	611,672
Supplies & Services	147,400	163,835	274,032
Communications	3,300	1,794	1,835
Travel	20,500	14,953	24,131
Professional Development (Non-Salary Costs)	6,500	5,612	8,183
Student Related Expenses	65,450	58,103	59,123
Amortization of Tangible Capital Assets	3,225	2,949	2,949
Total Complementary Services Expense	1,689,083	1,565,584	1,892,978
External Service Expense			
Transportation Fees	959,666	-	-
Other Fees	-	518,973	608,432
Administration Salaries & Benefits	140,649	129,594	141,176
Instructional (Teacher Contract) Salaries & Benefits	2,292,488	2,709,410	2,807,828
Program Support (Non-Teacher Contract) Salaries & Benefits	130,971	148,036	134,096
Transportation Salaries & Benefits	-	1,860	2,131
Supplies & Services	-	17,894	11,071
Non-Capital Furniture & Equipment	-	385	603
Building Operating Expenses	4,300	656	658
Travel	300	1,097	1,596
Professional Development (Non-Salary Costs)	3,500	122	671
Student Related Expenses	90,000	108,768	74,704
Amortization of Tangible Capital Assets	-	276	276
Total External Services Expense	3,621,874	3,637,071	3,783,242
Other Expense			
Interest and Bank Charges			
Interest on Capital Loans	29,736	29,736	47,902
Total Interest and Bank Charges	29,736	29,736	47,902
Contaminated Sites	-	(21,910)	150,000
Provision for Uncollectable Accounts	-	59,587	18,596
Total Other Expense	29,736	67,413	216,498
TOTAL EXPENSES FOR THE YEAR	90,505,093	85,592,137	86,410,114

Prairie South School Division No. 210
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2017

	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	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	1,718,010	421,242	97,423,681	2,615,210	13,302,361	794,497	6,877,081	7,731,818	178,500	9,220,012	140,282,412	132,650,110
Additions/Purchases	-	41,660	752,818	21,299	-	37,463	654,287	830,169	328,307	99,182	2,765,185	10,480,449
Disposals	(50,500)	-	(1,445,115)	-	(2,143,224)	(18,868)	(391,551)	(2,883,337)	(106,466)	-	(7,039,061)	(2,848,143)
Transfers to (from)	75,500	-	9,017,280	-	-	-	-	-	113,339	(9,206,119)	-	-
Closing Balance as of August 31	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	140,282,416
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	282,321	62,522,388	1,812,326	8,899,866	682,346	2,957,336	5,646,132	136,025	-	82,938,740	80,623,356
Amortization of the Period	-	20,421	2,244,171	60,477	858,236	39,259	729,661	1,254,690	102,734	-	5,309,649	5,163,531
Disposals	-	-	(1,285,624)	-	(2,143,224)	(18,868)	(391,551)	(2,883,337)	(106,466)	-	(6,829,070)	(2,848,143)
Closing Balance as of August 31	N/A	302,742	63,480,935	1,872,803	7,614,878	702,737	3,295,446	4,017,485	132,293	N/A	81,419,319	82,938,744
Net Book Value												
Opening Balance as of September 1	1,718,010	138,921	34,901,293	802,884	4,402,495	112,151	3,919,745	2,085,686	42,475	9,220,012	57,343,672	52,026,754
Closing Balance as of August 31	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
Change in Net Book Value	25,000	21,239	7,366,436	(39,178)	(858,236)	(1,796)	(75,374)	(424,521)	338,912	(9,106,937)	(2,754,455)	5,316,918
Disposals												
Historical Cost	50,500	-	1,445,115	-	2,143,224	18,868	391,551	2,883,337	106,466	-	7,039,061	2,848,143
Accumulated Amortization	-	-	1,285,624	-	2,143,224	18,868	391,551	2,883,337	106,466	-	6,829,070	2,848,143
Net Cost	50,500	-	159,491	-	-	-	-	-	-	-	209,991	-
Price of Sale	100,500	-	1,396,997	-	57,915	3,700	-	80	-	-	1,559,192	2,029
Gain on Disposal	50,000	-	1,237,506	-	57,915	3,700	-	80	-	-	1,349,201	2,029
Net Book Value (NBV) of Assets Pledged as Security for Debt												
	-	-	-	-	550,913	-	-	-	-	-	550,913	826,363

Prairie South School Division No. 210
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2017

	2017	2016
	\$	\$
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	5,309,649	5,163,531
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(1,349,201)	(2,029)
Total Non-Cash Items Included in Surplus	3,960,448	5,161,502

Prairie South School Division No. 210
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2017

	2017	2016
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) in Accounts Receivable	(91,937)	(556,141)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(2,322,889)	1,247,075
Increase in Liability for Employee Future Benefits	168,100	114,700
(Decrease) in Deferred Revenue	(556,414)	(27,180)
(Increase) Decrease in Inventory of Supplies for Consumption	110,510	(161,066)
(Increase) Decrease in Prepaid Expenses	132,025	(109,943)
Total Net Change in Non-Cash Operating Activities	(2,560,605)	507,445

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1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Prairie South School Division No. 210” and operates as “the Prairie South School Division No. 210”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

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

c) Trust Funds

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

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

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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year.

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

- the liability for employee future benefits of \$2,531,200 (2016 - \$2,363,100) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$32,773,854 (2016 - \$30,593,431) because final tax assessments may differ from initial estimates.
- uncollectable taxes of \$1,196,679 (2016 - \$1,137,092) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$0 (2016 - \$150,000) because the actual remediation expense may differ from the valuation estimates.
- useful lives of capital assets and related amortization of \$5,309,649 (2016 - \$5,163,531) 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.

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Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary 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 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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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for sale in the ordinary course of operations. Tangible capital assets of the school division include land, land improvements, buildings, buildings-short-term, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment and assets under construction.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Building – 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 Saskatchewan School Board Association fees; building, vehicle and liability insurance premiums; Worker's Compensation fees; software licensing and maintenance fees; instrument rental fees; permits; association memberships and Five Hills Health District 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.

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

Liability for Contaminated Sites arises when contamination is being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

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

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

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

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

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

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delivered; revenue from contractual services is recognized as the services are delivered; and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

i) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

j) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the

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September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

iii) Fees and Services

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

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

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

k) Statement of 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.

l) Adoption of Public Sector Accounting Standards

On September 1, 2016, the school division adopted Public Sector Accounting standards PS 2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights.

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Adoption of these standards has not resulted in any disclosure changes.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$15,000,000 that bears interest at a rate of bank prime minus 0.5% 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 property taxes and 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, 2017 was \$0 (August 31, 2016 - \$0).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

			2017	2016
Portfolio investments in the cost and amortized cost category:	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Cost</u>	<u>Cost</u>
Royal Bank GIC	0.50%	23-Aug-18	\$ 5,368	\$ 5,342
CIBC Flexible GIC	0.45%	5-Jul-18	11,568	11,510
CIBC GIC	0.55%	27-Jun-18	1,047	1,041
Conexus Credit Union Term Deposit	1.10%	4-Jun-19	12,982	12,841
Innovation Credit Union Term Deposit	2.50%	20-Apr-19	9,328	9,233
Credit Union Equity Funds			858	777
Equity in Co-operatives			15,631	15,572
Total portfolio investments reported at cost and amortized cost			\$ 56,782	\$ 56,316

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 248,776	\$ 236,647	\$ -	\$ 32	\$ 485,455	\$ 499,815
Administration	2,445,423	344,007	-	119,697	2,909,127	2,883,836
Instruction	50,459,790	3,897,363	-	1,589,306	55,946,459	56,414,011
Plant	4,229,776	5,540,219	-	2,652,728	12,422,723	12,525,771
Transportation	3,947,771	2,056,778	-	944,661	6,949,210	6,849,496
Tuition and Related Fees	-	46,789	-	-	46,789	75,006
School Generated Funds	-	1,562,306	-	-	1,562,306	1,269,461
Complementary Services	1,318,338	244,297	-	2,949	1,565,584	1,892,978
External Services	2,988,899	647,896	-	276	3,637,071	3,783,242
Other	-	37,677	29,736	-	67,413	216,498
TOTAL	\$ 65,638,773	\$ 14,613,979	\$ 29,736	\$ 5,309,649	\$ 85,592,137	\$ 86,410,114

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6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits (vested sick leave), and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2015 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2017.

Details of the employee future benefits are as follows:

	2017	2016
Actuarial extrapolation date	Aug. 31, 2017	Aug. 31, 2016
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate (excluding merit and promotion)-Teachers	2.50%	3.20%
Inflation and productivity rate (excluding merit and promotion)-Non Teachers	3.00%	3.20%
Expected average remaining service life (years)	12	12

Liability for Employee Future Benefits	2017	2016
Accrued Benefit Obligation - beginning of year	\$ 2,935,600	\$ 2,758,800
Current period service cost	228,400	210,600
Interest cost	64,600	71,600
Benefit payments	(176,100)	(210,000)
Actuarial (gains) / losses	(273,900)	104,600
Accrued Benefit Obligation - end of year	2,778,600	2,935,600
Unamortized Net Actuarial (Losses)	(247,400)	(572,500)
Liability for Employee Future Benefits	\$ 2,531,200	\$ 2,363,100

Employee Future Benefits Expense	2017	2016
Current period service cost	\$ 228,400	\$ 210,600
Amortization of net actuarial loss	51,200	42,500
Benefit cost	279,600	253,100
Interest cost	64,600	71,600
Total Employee Future Benefits Expense	\$ 344,200	\$ 324,700

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2017			2016
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	645	19	664	666
Member contribution rate (percentage of salary)	11.30% / 13.50 %	6.05% / 7.85 %	6.05% / 13.50 %	6.05% / 13.50%
Member contributions for the year	\$ 5,120,272	\$ 42,652	\$ 5,162,924	\$ 4,637,572

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

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	2017	2016
Number of active School Division members	584	609
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,225,660	\$ 1,268,408
School Division contributions for the year	\$ 1,225,660	\$ 1,268,408
Actuarial (extrapolation) valuation date	(31-Dec-16)	31-Dec-15
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (in thousands)	\$ 344,484	\$ 316,933

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:

	2017			2016		
	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	\$ 13,902,654	\$ 1,137,092	\$ 12,765,562
Provincial Grants Receivable	921,312	-	921,312	1,128,249	-	1,128,249
Other Receivables	639,901	-	639,901	993,476	7,432	986,044
Total Accounts Receivable	\$ 16,168,471	\$ 1,196,679	\$ 14,971,792	\$ 16,024,379	\$ 1,144,524	\$ 14,879,855

As at January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After that date, the school division will no longer earn taxation revenue.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Accrued Salaries and Benefits	\$ 1,718,121	\$ 2,072,925
Supplier Payments	1,636,259	2,714,793
Liability for Contaminated Sites	-	150,000
Staff Funds	5,675	5,217
Construction contract holdbacks and other contractual liabilities	57,577	797,586
Total Accounts Payable and Accrued Liabilities	\$ 3,417,632	\$ 5,740,521

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The school division recognized an estimated liability for contaminated sites of \$0 (2016 - \$150,000) for the remediation of the old Thatcher Drive Office site based on an estimated cost provided by an engineering firm. The nature of the liability is contamination of soil due to underground fuel tanks. The estimate was obtained prior to completion of the 2016 year-end. The cleanup was done in the reporting year. The estimated liability exceeded the actual cost by \$21,910. The amount of estimated recoveries is \$0 (2016 - \$0).

10. LONG-TERM DEBT

Details of long-term debt are as follows:

		Interest Rate	Maturity Date	Payment Amount	Payment Frequency	2017	2016
Capital Loans:	CIBC	4.82%	31-Aug-18	\$34,712	Monthly	\$ 405,870	\$ 792,678
Total Long-Term Debt						\$ 405,870	\$ 792,678

Future principal repayments over the next year are estimated as follows:			
		Capital Loans	Total
2018		\$ 405,870	\$ 405,870
Total		\$ 405,870	\$ 405,870

Principal and interest payments on the long-term debt are as follows:			
	Capital Loans	2017	2016
Principal	\$ 386,808	\$ 386,808	\$ 368,641
Interest	29,736	29,736	47,902
Total	\$ 416,544	\$ 416,544	\$ 416,543

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11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2016	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2017
Capital projects:				
Federal capital tuition	\$ 3,909	\$ -	\$ -	\$ 3,909
Proceeds from sale of school buildings	640,156	-	640,156	-
Peacock School gym floor and governance association room	14,020	1	-	14,021
Legacy Division capital project	2,528	-	2,528	-
Peacock Auditorium improvement fee	45,358	8,586	-	53,944
Playground donations	4,394	19,841	539	23,696
Assiniboia High library project	2,826	-	842	1,984
Coronach School treadmill	130	-	130	-
Craik School	-	2,000	-	2,000
Eyebrow School entryway project	7,400	-	590	6,810
Kincaid Stage renewal	37,973	-	32,113	5,860
Mortlach School projects	9,475	-	6,287	3,188
Lafleche School technology upgrade	6,049	-	6,049	-
Lafleche School Library	-	2,620	-	2,620
William Grayson books	369	-	369	-
Empire School library project	5,400	-	2,398	3,002
Empire School donation for Create our Future	86	-	86	-
Peacock Student Lounge	12,750	-	12,750	-
Rouleau School Gym Floor	-	10,000	-	10,000
Central Collegiate Gym	-	2,051	-	2,051
John Chisholm SCC	1,422	-	1,422	-
Band Instrument Rentals	13,910	-	13,910	-
Total capital projects deferred revenue	808,155	45,099	720,169	133,085
Other deferred revenue:				
Property tax	1,591,811	1,745,765	1,591,811	1,745,765
Band Instrument Rentals	-	15,915	-	15,915
Murray GM Project	-	5,522	-	5,522
Donations	-	16,067	-	16,067
Rentals, tuition and donations	72,802	-	72,802	-
Total other deferred revenue	1,664,613	1,783,269	1,664,613	1,783,269
Total Deferred Revenue	\$ 2,472,768	\$ 1,828,368	\$ 2,384,782	\$ 1,916,354

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.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division in 2017 and 2016:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Nutrition	Other Programs	2017	2016
Revenues:						
Operating Grants	\$ 530,328	\$ 12,536	\$ -	\$ 1,701	\$ 544,565	\$ 603,410
Fees and Other Revenues	-	-	-	-	-	300
Total Revenues	530,328	12,536	-	1,701	544,565	603,710
Expenses:						
Salaries & Benefits	847,191	305,517	83,813	81,817	1,318,338	1,522,725
Supplies and Services	6,304	157,491	-	40	163,835	274,032
Communications	-	633	-	1,161	1,794	1,835
Travel	2,651	8,516	-	3,786	14,953	24,131
Professional Development (Non-Salary Costs)	2,680	1,177	-	1,755	5,612	8,183
Student Related Expenses	17,278	-	40,063	762	58,103	59,123
Amortization of Tangible Capital Assets	-	-	-	2,949	2,949	2,949
Total Expenses	876,104	473,334	123,876	92,270	1,565,584	1,892,978
(Deficiency) of Revenues over Expenses	\$ (345,776)	\$ (460,798)	\$ (123,876)	\$ (90,569)	\$(1,021,019)	\$ (1,289,268)

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 seventeen prekindergarten programs in the 2016/17 (eleven in 2015/16) school year: Assiniboia Seventh Avenue School, Central Butte School, Coronach School, Empire School, Glentworth School, King George School, Lafleche General School, Lindale School, Mortlach School, Prince Arthur Community School, Rockglen School, Rouleau School, Sunningdale School, Westmount School, William Grayson School, and two French prekindergarten programs operated at Ecole Gravelbourg and Ecole Palliser Heights.

Community and Interagency Liaison

Interagency services represent health, daycare and social services programs provided by the school division in conjunction with outside agencies for at risk students and families.

Nutrition

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

Other Programs

Programs stated as other include opportunity to learn, speech services and community supports for students, families and communities in schools designated by the school division.

13. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

Following is a summary of the revenues and expenses of the External Services programs operated by the school division in 2017 and 2016:

Summary of External Services Revenues and Expenses, by Program	Bus Services	Food Services	Associate Schools*	Other Programs	2017	2016
Revenues:						
Operating Grants	\$ -	\$ -	\$3,239,856	\$ 7,600	\$ 3,247,456	\$ 3,529,392
Fees and Other Revenues	64,529	130,472	73,139	47,860	316,000	179,320
Total Revenues	64,529	130,472	3,312,995	55,460	3,563,456	3,708,712
Expenses:						
Grant Transfers	-	-	518,973	-	518,973	608,433
Salaries & Benefits	1,860	114,838	2,793,900	78,302	2,988,900	3,085,230
Supplies and Services	-	-	-	17,894	17,894	11,071
Non-Capital Equipment	385	-	-	-	385	603
Building Operating Expenses	-	-	-	656	656	658
Travel	-	1,097	-	-	1,097	1,596
Professional Development	-	-	122	-	122	671
Student Related Expenses	-	108,768	-	-	108,768	74,704
Amortization of Tangible Capital Assets	-	-	-	276	276	276
Total Expenses	2,245	224,703	3,312,995	97,128	3,637,071	3,783,242
Excess (Deficiency) of Revenues over Expenses	\$ 62,284	\$ (94,231)	\$ -	\$ (41,668)	\$ (73,615)	\$ (74,530)

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

Summary of Associate School Revenues and Expenses, Details by School	Caronport High	Cornerstone Christian School	2017	2016
Revenues:				
Operating Grants	\$ 984,708	\$ 2,255,148	\$3,239,856	\$ 3,529,392
Fees and Other Revenues	73,139	-	73,139	-
Total Revenues	1,057,847	2,255,148	3,312,995	3,529,392
Expenses:				
Grant Transfers	48,559	470,414	518,973	608,433
Salaries & Benefits	1,009,215	1,784,685	2,793,900	2,920,288
Professional Development	73	49	122	671
Total Expenses	1,057,847	2,255,148	3,312,995	3,529,392
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

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

Bus Services

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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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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. teacherages). 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.

Caronport High School and Cornerstone Christian School – Associate Schools

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

14. ACCUMULATED SURPLUS

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

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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

Details of accumulated surplus are as follows:

	August 31 2016	Additions during the year	Reductions during the year	August 31 2017
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 57,343,672	\$ 2,765,185	\$ 5,519,640	\$ 54,589,217
Less: Debt owing on Tangible Capital Assets	(792,678)	-	(386,808)	(405,870)
	56,550,994	2,765,185	5,132,832	54,183,347
PMR maintenance project allocations (1)	3,350,453	1,865,625	1,607,366	3,608,712
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	1,619,204	-	-	1,619,204
Gravelbourg School Consolidation	617,552	-	617,552	-
	2,236,756	-	617,552	1,619,204
Other:				
School generated funds	1,230,255	1,774,832	1,562,306	1,442,781
School budget carryovers	390,016	556,232	-	946,248
Support staff professional development	144,739	-	13,156	131,583
Allocation for School Buses	764,915	579,412	-	1,344,327
Board approved allocation for future elections	45,569	-	45,569	-
Saskatchewan Government Insurance Driver Training Grant	154,593	-	154,593	-
School Community Council carry forwards	128,690	-	106,080	22,610
Cognitive Disabilities Program Grant	93,882	-	93,882	-
Child Nutrition & Development Grant	59,612	-	52,598	7,014
Synchronous Learning	-	18,701	-	18,701
Pre-kindergarten programming	-	1,000,000	-	1,000,000
Peacock Mechanical Upgrade	-	2,100,000	-	2,100,000
	3,012,271	6,029,177	2,028,184	7,013,264
Unrestricted Surplus	15,432,544	3,944,056	-	19,376,600
Total Accumulated Surplus	\$ 80,583,018	\$ 14,604,043	\$ 9,385,934	\$ 85,801,127

- (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:

- Capital projects – Board motions to set aside money for capital projects.
- Gravelbourg School consolidation was completed.
- 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.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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- School budget and School Community Council budget 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 budgeted amounts over expenditures.
- Support Staff Professional Development – unspent professional development funds for support staff.
- The Board has approved an allocation for school buses from unspent bus purchase funds.
- The Board has approved an allocation in each year for the costs of elections held every four years for the Board of Education.
- Saskatchewan Government Insurance (SGI) pays the school division the costs of student driver training and paid more than required. The balance at August 31, 2017 was set up as payable.
- Cognitive disabilities program grant – funding for a staff member and supplies and services for students in need. The funds were used.
- 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.
- The board approved an allocation to support continued pre-kindergarten programming.
- The board requested that the Peacock Mechanical upgrade be funded from surplus.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 7, 2016 and the Minister of Education on August 8, 2016.

16. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-crown enterprises that the Government jointly controls or significantly influences.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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Related Party Transactions

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

	2017	2016
Revenues:		
Ministry of Education	\$ 52,841,016	\$ 61,407,447
SGI	253,133	153,365
Sask Worker's Compensation Board	201,793	286,622
Ministry of Social Services	12,536	12,536
Holy Trinity Roman Catholic School Division	65,049	335
Sask School Board Association	161,373	5,000
Other School Divisions	50,204	22,943
Other	3,008	1,437
	\$ 53,588,112	\$ 61,889,685
Expenses:		
Five Hills Health Region	\$ 118,624	\$ 119,543
Minister of Finance	30,821	38,159
Sask Polytechnic	2,791	1,393
Sask. School Board Association	892,155	1,094,466
Sask. Worker's Compensation Board	296,397	275,018
Sask Energy	461,397	557,024
SaskPower	1,148,595	1,106,263
Sasktel	215,980	227,913
SGI	135,247	102,911
Other School Divisions	56,477	263,090
Other	3,065	4,740
	\$ 3,361,549	\$ 3,790,520

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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	2017	2016
Accounts Receivable:		
Ministry of Education	\$ 921,312	\$ 1,128,249
Corp. of the Council of Ministries of Education	-	4,636
Holy Trinity Roman Catholic School Division	22,973	6,000
St. Pauls's R.C.S.S.D. No. 20	-	3,000
SGI	-	123,580
Sun West School Division	1,575	-
Other	178	948
	\$ 946,038	\$ 1,266,413
Prepaid Expenses:		
Five Hills Health Region	\$ 9,880	\$ 9,880
Sask. Worker's Compensation Board	109,826	-
SGI	99,463	111,810
Sask. School Board Association	39,679	40,422
Other	2,251	3,407
	\$ 261,099	\$ 165,519
Accounts Payable and Accrued Liabilities:		
Minister of Finance	\$ 3,911	\$ 3,459
SaskEnergy	8,551	2,505
SaskPower	79,088	76,130
Sasktel	17,184	18,004
Holy Trinity Roman Catholic School Division	38,799	73,906
SGI	179,517	-
Other	-	63
	\$ 327,050	\$ 174,067

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

17. TRUSTS

The school division, as the trustee, administers trust funds for Scholarships in two funds and for deferred salaries. The trust assets and transactions are not included in the financial statements.

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Information about these trusts is as follows:

	Scholarships		Deferred Salaries		Moose Jaw School District #1 Bursary Fund Inc.		High School Athletic Assoc.		Total	Total
					restated					
					As at Dec. 31, 2016		As at Dec. 31, 2015			
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
Cash and short-term investments	\$ 194,918	\$ 203,994	\$ 139,548	\$ 87,564	\$ 387,192	\$ 444,969	\$ -	\$ 81,167	\$ 721,658	\$ 817,694
Accounts Receivable	4,000	250	-	-	-	-	-	-	4,000	250
Portfolio investments	100,000	100,000	-	-	756,342	679,168	-	-	856,342	779,168
Total Assets	298,918	304,244	139,548	87,564	1,143,534	1,124,137	-	81,167	1,582,000	1,597,112
Accounts Payable	-	-	-	-	3,670	3,470	-	13,788	3,670	17,258
Total Liabilities	-	-	-	-	3,670	3,470	-	13,788	3,670	17,258
Revenues										
Contributions and donations	33,323	18,678	51,215	49,741	18,350	5,987	-	-	102,888	74,406
Tournament Fees	-	-	-	-	-	-	-	94,814	-	94,814
Interest on investments	3,508	3,018	769	190	38,542	25,854	-	155	42,819	29,217
	36,831	21,696	51,984	49,931	56,892	31,841	-	94,969	145,707	198,437
Expenses										
Student Related Expenses	42,157	33,500	-	-	33,995	36,759	-	78,653	76,152	148,912
Administration	-	-	-	-	3,700	3,510	-	8	3,700	3,518
	42,157	33,500	-	-	37,695	40,269	-	78,661	79,852	152,430
Excess (Deficiency) of Revenues over Expenses	(5,326)	(11,804)	51,984	49,931	19,197	(8,428)	-	16,308	65,855	46,007
Trust Fund Balance, Beginning of Year	304,244	316,048	87,564	37,633	1,120,667	1,129,095	-	51,071	1,512,475	1,533,847
Trust Fund Balance, End of Year	\$ 298,918	\$ 304,244	\$ 139,548	\$ 87,564	\$ 1,139,864	\$ 1,120,667	\$ -	\$ 67,379	\$ 1,578,330	\$ 1,579,854

The school division was maintaining the books and managing the funds for the High School Athletic Association, which is independent of the division, but no longer has the resources to do so. The records and funds were turned back to the Association for 2017.

18. CONTINGENT LIABILITIES

Litigation

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

Insurance Claims

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

Loan Guarantee

The school division has guaranteed a loan with the 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.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
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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, 2017 is \$454,399 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:

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

20. ACCOUNTING CHANGES

On September 1, 2016, the school division adopted the following new standards:

- PS 3420 Inter-entity Transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective; and
- PS 3430 Restructuring Transactions. This section establishes how to account for and report restructuring transactions for both the receipt and transfer of assets and liabilities, together with related program or operating responsibilities.

The adoption of the new standards has been on a prospective basis, without restatement of prior period comparative amounts.

The adoption of the new standards has not resulted in any changes to the measurement, recognition, or disclosure of the school division's inter-entity transactions. During the year, the school division did not have any restructuring transactions.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

21. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase five school buses at a total cost of \$558,073.

22. RISK MANAGEMENT

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

i) Credit Risk

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

The aging of grants and other accounts receivable as at August 31, 2017 was:

	August 31, 2017					
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 921,312	\$ 921,312	\$ -	\$ -	\$ -	\$ -
Other Receivables	413,972	-	51,964	321,682	6,165	34,161
Net Receivables	\$ 1,335,284	\$ 921,312	\$ 51,964	\$ 321,682	\$ 6,165	\$ 34,161

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, 2017 is in good standing. The school division manages liquidity risk by maintaining adequate cash balances to cover its obligations, budget practices and projections of future need for funds.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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

August 31, 2017					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,417,632	\$ 3,411,957	\$ 5,675	\$ -	\$ -
Long-term debt (<i>includes interest</i>)	416,544	208,272	208,272	-	-
Total	\$ 3,834,176	\$ 3,620,229	\$ 213,947	\$ -	\$ -

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 minus 0.5% 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, 2017.

The school division minimizes these risks by:

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

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.

AGENDA ITEM

Meeting Date:	November 28, 2017	Agenda Item #:	4.2
Topic:	2016-17 Ministry of Education Annual Report		
Intent:	<input checked="" type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input type="checkbox"/> Information

Background:	In May 2012, a change to <i>The Education Act, 1995</i> created the requirement that Board of Education annual reports be tabled in the Saskatchewan Legislature. These requirements mean that Board of Education annual reports must be completed in a consistent manner and format, as outlined by the Ministry of Education, and that they must include a number of standard financial and non-financial items, including the audited financial statements. This is the fifth year that the Ministry has provided a standard template, manual and series of deadlines for drafts and review that school divisions are to follow.
Current Status:	Two drafts of the Annual Report have been completed and provided to the Ministry for review, and the second draft has been reviewed by the Business, Infrastructure and Governance Committee. Subject to approval by the Board, the final version is complete and ready for submission. Minor additional editing may still be required by the Ministry prior to tabling the report in the Legislature.
Pros and Cons:	NA
Financial Implications:	NA
Governance/Policy Implications:	The tabling of the Annual Report in the Legislature is an accountability function for the Board of Education. This practice led to the elimination of the historical Annual Meeting of Electors when the Education Act and Regulations were reviewed in the spring of 2017.
Legal Implications:	NA
Communications:	The Annual Report will be available on the Prairie South website when it has been approved.

Prepared By:	Date:	Attachments:
Tony Baldwin	28 November 2017	Prairie South Schools Annual Report 2016-2017

Recommendation: That the Board accept the Annual Report as presented, and direct administration to complete final editing as necessary and to submit the report in accordance with Ministry guidelines.



Prairie South School Division No. 210
2016 - 2017 Annual Report

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School Division Contact Information

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Learning together.

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S6H 1V7

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Email: info@prairiesouth.ca

An electronic copy of this report is available at www.prairiesouth.ca/division/board-ofeducation/plans-reporting/

Letter of Transmittal

Honourable Bronwyn Eyre
Minister of Education



Dear Minister Eyre:

The Board of Education of Prairie South School Division 210 is pleased to provide you and the residents of the school division with the 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

Respectfully submitted,

Mr. Tim McLeod

Introduction

This annual report presents an overview of Prairie South School Division's activities and results for the fiscal year September 1, 2016 to August 31, 2017.

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

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

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

School Division Profile

About Us

Prairie South School Division has 40 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.



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, 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 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 21st 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 staff are leaders in learning, and share their talents and abilities with one another for the betterment of students, families, learning environments, and communities.

Program Overview

Like our schools and communities, the students and families in Prairie South School Division are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all students, Prairie South School Division offers a wide range of programs and supports in all 40 schools across the division. Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, and First Nations and Métis (FNM) content, perspectives and ways of knowing.

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

- Alternative programming for vulnerable students
- Asynchronous online programming

- English as an Additional Language programming
- French immersion programming
- Music/band programming
- Nutrition programming
- Prekindergarten (PreK) programming
- Technology-enhanced programming
- 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
- Student Counsellor
- Student Support Consultant
- First Nations and Métis Consultant

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

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

In 2016-2017, Prairie South continued its focus on improving reading comprehension for all students in grades 1-12. Teachers participated in professional learning sessions to enhance their practices in curriculum, instruction and assessment with a focus on high-impact reading strategies. This was co-led by classroom teachers, school-based administrators and learning support team members. In order to more fully actualize the provincial curriculum, elementary teachers across the school division implemented an outcomes-based reporting system that provided parents and students with a more granular understanding of their areas of strength and needs.

Governance

The Board of Education

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

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 2016-2017 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, 2017 are:

Subdivision 1: Darcy Pryor

Subdivision 2: Robert Bachmann

Subdivision 3: Al Kessler

Subdivision 4: Giselle Wilson

Subdivision 5: Shawn Davidson (Chair)

Subdivision 6: Mary Jukes, Tim McLeod (Vice-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 32 of the 40 schools in Prairie South School Division (the five Hutterite Colony Schools, two Associate Schools, and Virtual School do not have SCCs). In Prairie South School Division, 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. *The Education Regulations, 2015* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. For this purpose, in 2016-2017 Prairie South School Division began the process of an Administrative Procedures review connected to the form, function, and finances for SCCs in Prairie South. SCC members work with school staffs on many occasions, including during Learning Improvement Plan development meetings at the beginning of the school year. In 2016-2017, Prairie South School Division hosted four network and inservice sessions for SCC members and the Board of Education, with nearly 150 SCC members taking part in one or more events.

The Board of Education invited SCC members to the Annual Meeting of Electors (AME) to celebrate their successes and share with other SCCs. In 2017, 130 SCC and community members attended the AME, and 3 SCCs made presentations about innovative work they were doing in their schools and communities. The Board of Education financially supports SCCs to attend professional development opportunities to build on their understanding and capacity to support student learning and well-being. Operational funding for each SCC is provided for the Board of Education on an annual basis; this funding is intended to provide the SCC with the means to meet and conduct the business of the SCC. Professional Development funding is provided through a central pool of funds for this purpose.

The Education Regulations, 2015 also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. Prairie South School Division requires SCCs to engage in an ongoing process of self-monitoring and planning for improvement in developing and supporting school Learning Improvement Plans. Learning Improvement Plans are reviewed and revised with SCCs on a bi-monthly basis.

What all the schools of Prairie South School Division have in common is the importance of SCCs as a mechanism for connecting community and school. SCCs play a role in governance and they have established formal processes to foster community and parent involvement. In 2017, SCC members from all of our communities were engaged by the Board of Education during the provincial governance review, and an SCC member from Coronach joined Trustees for their presentation to the Education Governance Panel.

School Division in the Community

Community Involvement

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

Community Partnerships

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

Collaboration with corporations, businesses, organizations and institutions encourage students to apply skills learned in the classroom to a real-world setting and develop confidence and experience in employment and the community. Partnerships offer the opportunity to work together, and students and schools benefit from this. Partnerships open the door to career opportunities for students, encourage student performance and participation in the community and extend learning beyond the confines of classroom walls. Typically, the partner business celebrates school achievements, engages community in school activities and presentations or provides resources to support school Learning Improvement Plans.

Prairie South has 26 formal school division partnerships that are celebrated and recognized at a partnership luncheon hosted by the Division in the spring. 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 2016, Prairie South School Division worked in partnership with Safe Saskatchewan to begin a two year 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.

Strategic Direction and Reporting

The Education Sector Strategic Plan

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

2016-17 was the third year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

Reading, Writing, Math at Grade Level and Unified Student Information System Business Case

OUTCOME:

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

PRIORITY:

Develop a business case to explore the feasibility of a provincial Unified Student Information System.

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

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

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Unified Student Information System Business Case priority

Prairie South School Division continued the implementation of a strategic improvement plan for reading in 2016-2017. A team of school-based administrators supported by division-level staff continued to develop the Prairie South strategic planning document to integrate provincial work on the ESSP with school division work already underway. Inservice focus for all teachers included reading strategies, with enhanced focus for grades 9 and 10 teachers. Fountas and Pinnel assessments were used to inform teaching practice and report reading results to the province for grades 1-4 students. Division staff provided provincial leadership during the release of *Saskatchewan Reads for Administrators* in 2016-2017, and Prairie South school-based administrators utilized this resource to further the work of reading improvement with school staffs.

Although the learning focus for staff in all schools was reading in 2016-2017, work continued related to writing and math outcomes as part of Prairie South School Division's preparation for a broader focus in alignment with the ESSP. Further groundwork was laid for a more flexible approach to improvement; this will continue to position Prairie South School Division so that the ESSP will be implemented effectively through to 2020.

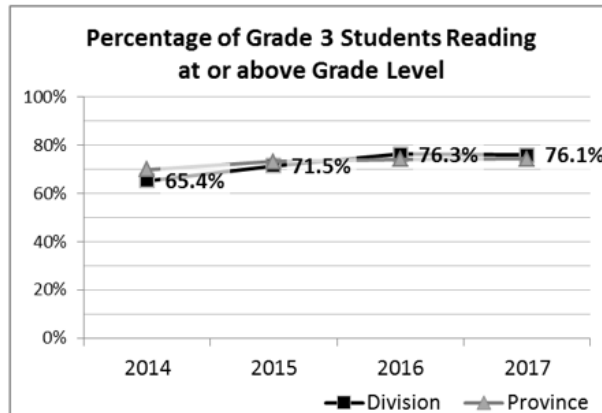
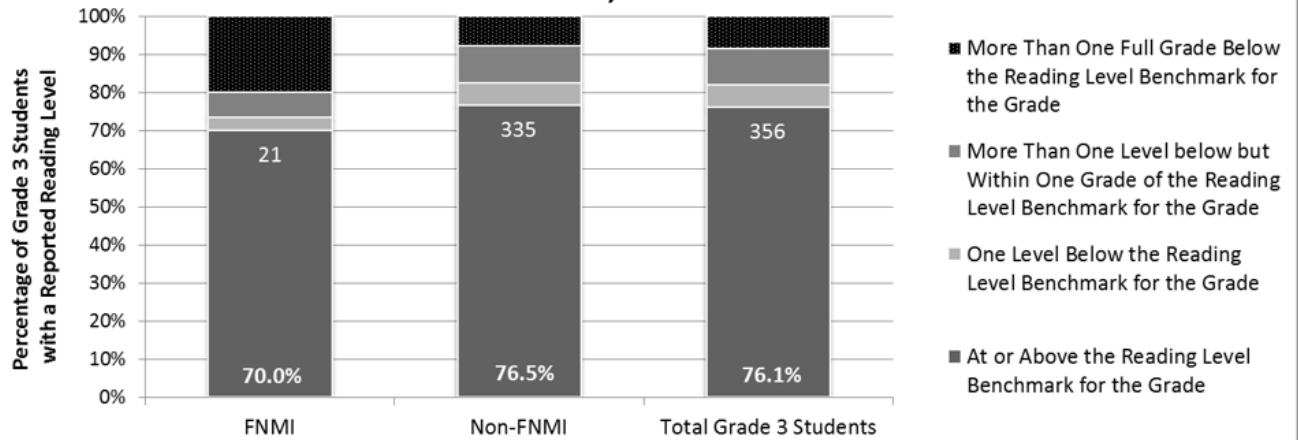
Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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

Reading Results Data, Prairie South SD 210, Grade 3, 2016-17



Proportion of Grade 3 Students with Reported Reading Levels, 2016-17

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	30	96.8%	0.0%	3.2%	31
Division (Total)	468	89.0%	10.8%	0.2%	526
Province (FNMI)	2,508	95.2%	3.9%	0.9%	2,635
Province (Total)	12,860	88.9%	10.7%	0.4%	14,460

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

Source: Ministry of Education, 2017

Analysis of results

Grade 3 reading improvement gains in previous years were maintained in 2016-2017, however additional gains were not realized, with 76% of students at the grade 3 level reading at or above grade level. In this area, Prairie South data closely reflects provincial data. Self-identified First Nations and Métis children make up less than 6 percent of the Grade three demographic in Prairie South School Division, and read with less proficiency than their non-FNMI peers.

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

OUTCOME:

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

PRIORITY:

In partnership with First Nations and Métis stakeholders, implement the Following Their Voices Initiative

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

No specific school division goal was aligned with the Improving First Nations and Métis Student Engagement and Graduation Rates outcome and Following Their Voices priority in 2016-2017; school division focus areas were the improved communication regarding FNM resources, enhanced Treaty training for staff, and increased accuracy of self-declarations.

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority

Graduation and engagement outcomes for all students were addressed as a team of school-based administrators supported by division level staff continued work on the Prairie South strategic planning document to integrate provincial work on the ESSP with school division work already underway. Improvement work related to graduation and engagement was targeted in locations where this work would be most meaningful.

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. Funding for a part time First Nations and Métis (FNM) consultant was maintained in a year where several other division-level positions were lost in reductions related to provincial funding levels, and this position continues to work with local leaders in the FNM community to build partnerships and awareness for schools, teachers, and students.

Prairie South does not have a Following Their Voices school.

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

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, 2016-17

Subject	All Students		Non-FNMI		FNMI	
	Province	Prairie South	Province	Prairie South	Province	Prairie South
English Language Arts A 10 (Eng & Fr equiv)	73.3	76.4	76.4	77.0	61.0	67.8
English Language Arts B 10 (Eng & Fr equiv)	73.0	76.6	76.0	77.2	61.0	68.1
Science 10 (Eng & Fr equiv)	72.3	75.6	75.6	76.2	59.5	66.8
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	76.6	76.2	77.5	61.5	65.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	75.7	74.9	75.9	61.9	72.3
English Language Arts 20 (Eng & Fr equiv)	74.7	77.7	76.7	78.0	64.9	73.3
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	71.2	70.2	71.6	61.4	65.3
Math: Foundations 20 (Eng & Fr equiv)	73.8	74.9	75.6	75.1	63.7	71.0

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

Source: Ministry of Education, 2017

Analysis of results

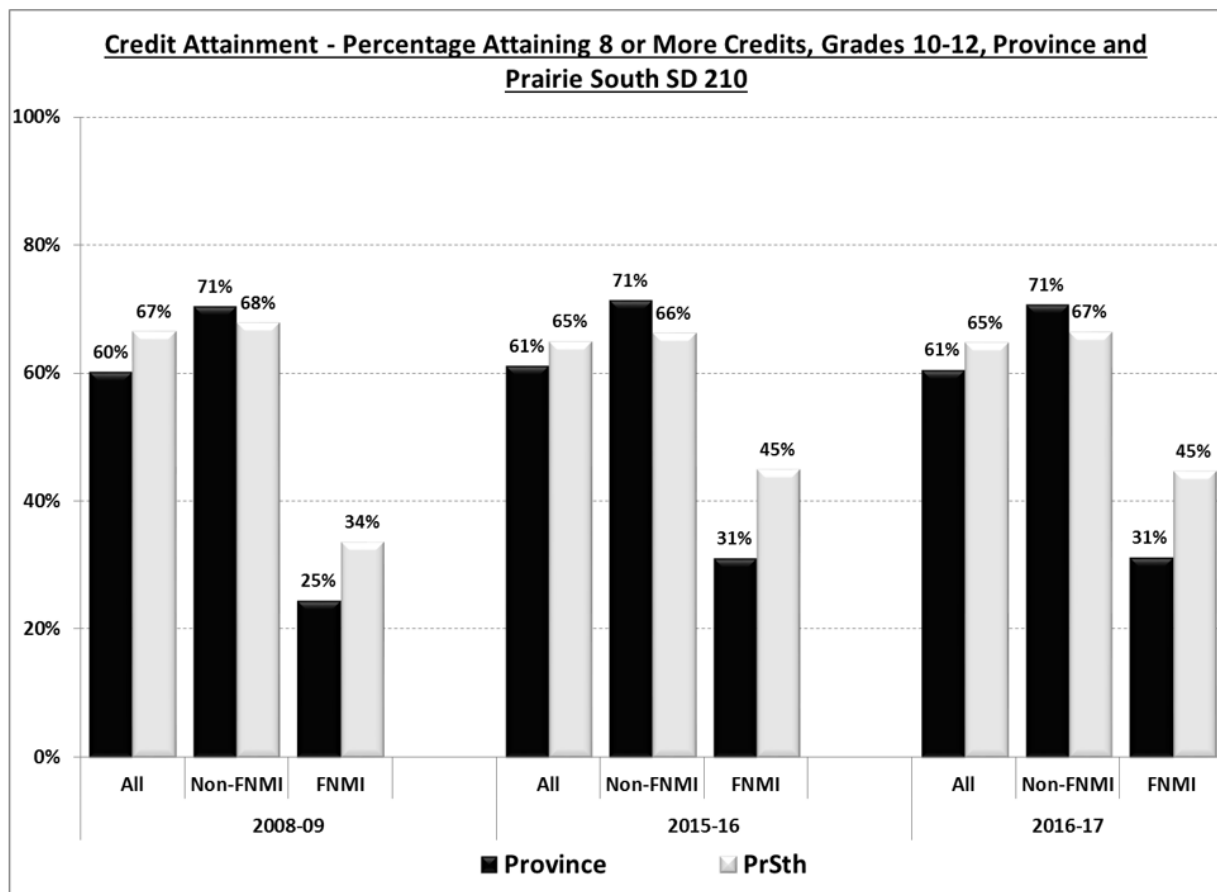
Average final marks for non-FNMI students in Prairie South are generally consistent with average final marks throughout Saskatchewan for this subpopulation. Prairie South FNMI students tend to outperform other FNMI students in Saskatchewan, however caution should be exercised when reviewing this data due to small numbers of students in this demographic 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: Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

Analysis of results

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

Graduation Rates

Outcome:

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

Priority:

Identify and implement high impact strategies for supporting student engagement, retention, and graduation.

School Division goals aligned with the Graduation Rates outcome and priority

By June 2020, Prairie South School Division's overall on-time graduation rate will be higher than 85%.

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Graduation Rates outcome

Graduation and engagement outcomes for all students were addressed as a team of school-based administrators supported by division-level staff continued to develop the Prairie South strategic planning document to integrate provincial work on the ESSP with school division work already underway. Improvement work related to graduation and engagement was targeted in locations where this work would be most meaningful. 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 2016-2017, Prairie South School Division 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, and used this data in discussions with student leaders throughout Prairie South.

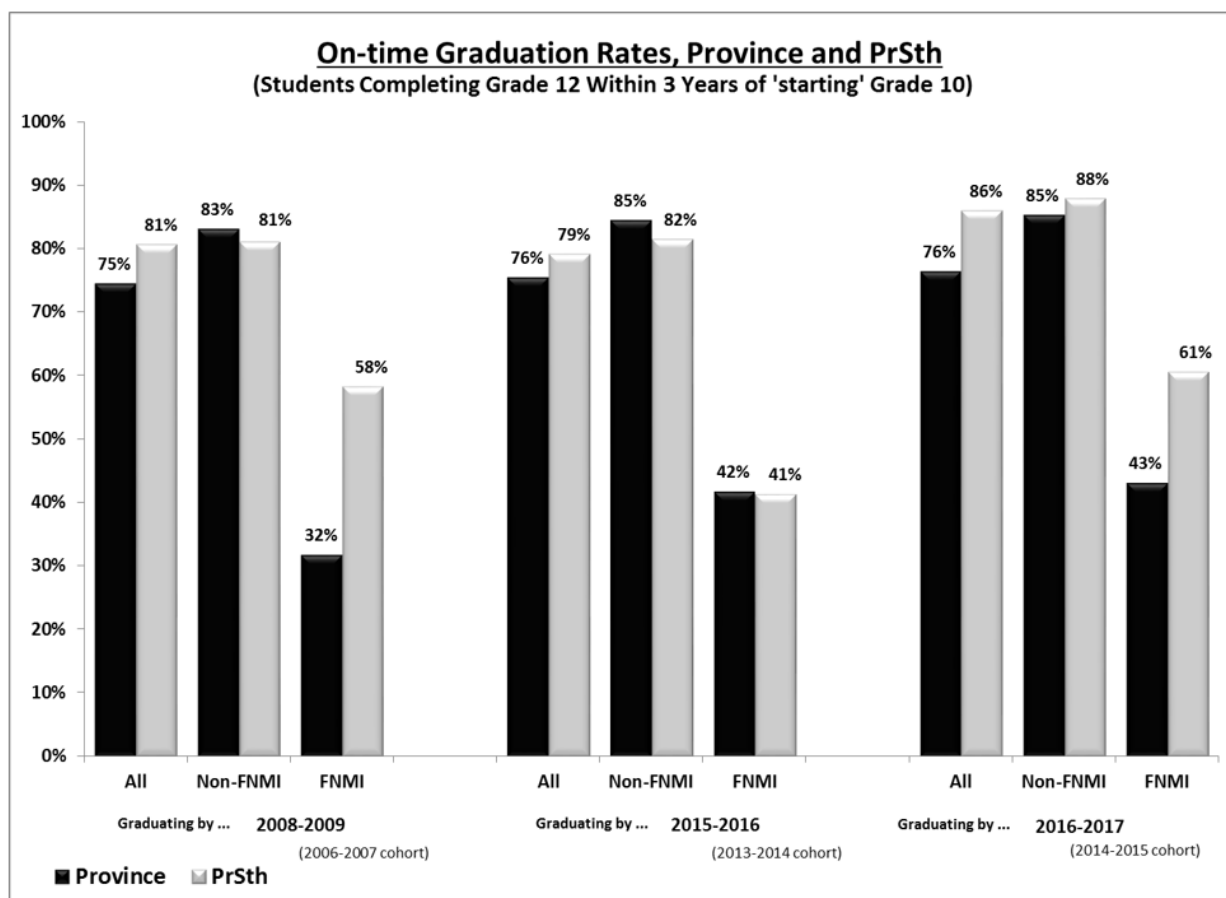
In recognition of the need to focus more clearly on the challenges associated with on-time graduation in Prairie South School Division, in 2016-2017 Prairie South staff provided leadership at the provincial level related to improved on-time graduation rates, including hosting the first ever provincial graduation rates symposium in Moose Jaw in September, 2016.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time

To graduate within the typical three year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits at the end of Grade 12. 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 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, 2017

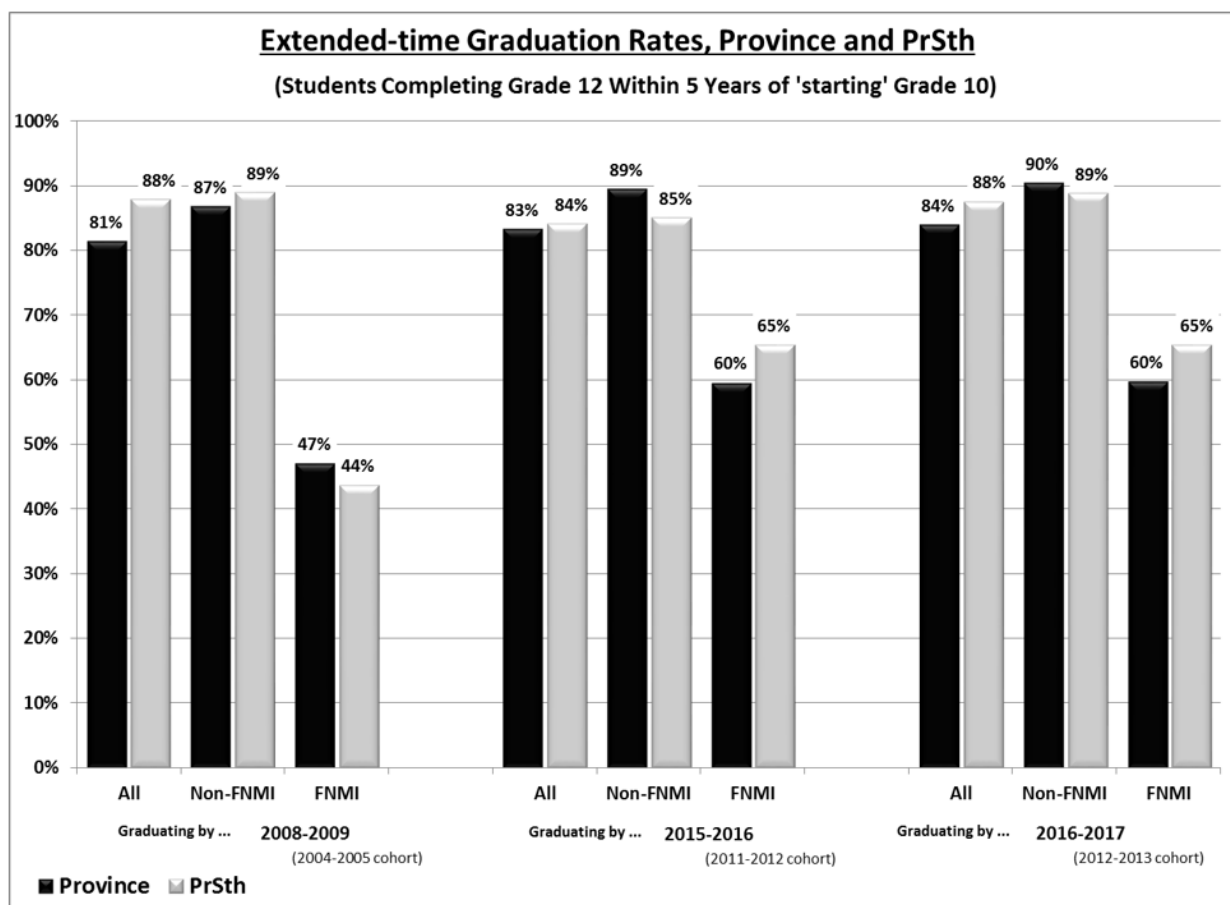
Analysis of results

At 86%, Prairie South overall on-time graduation rates are higher in 2017 than for any other year since the establishment of the school division in 2006. In 2015-2016, Prairie South students who self-declared as FNMI performed at higher levels than their provincial counterparts while other students performed at levels consistent with the rest of the province.

Grade 12 Graduation Rate: Extended-Time

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. 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 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, 2017

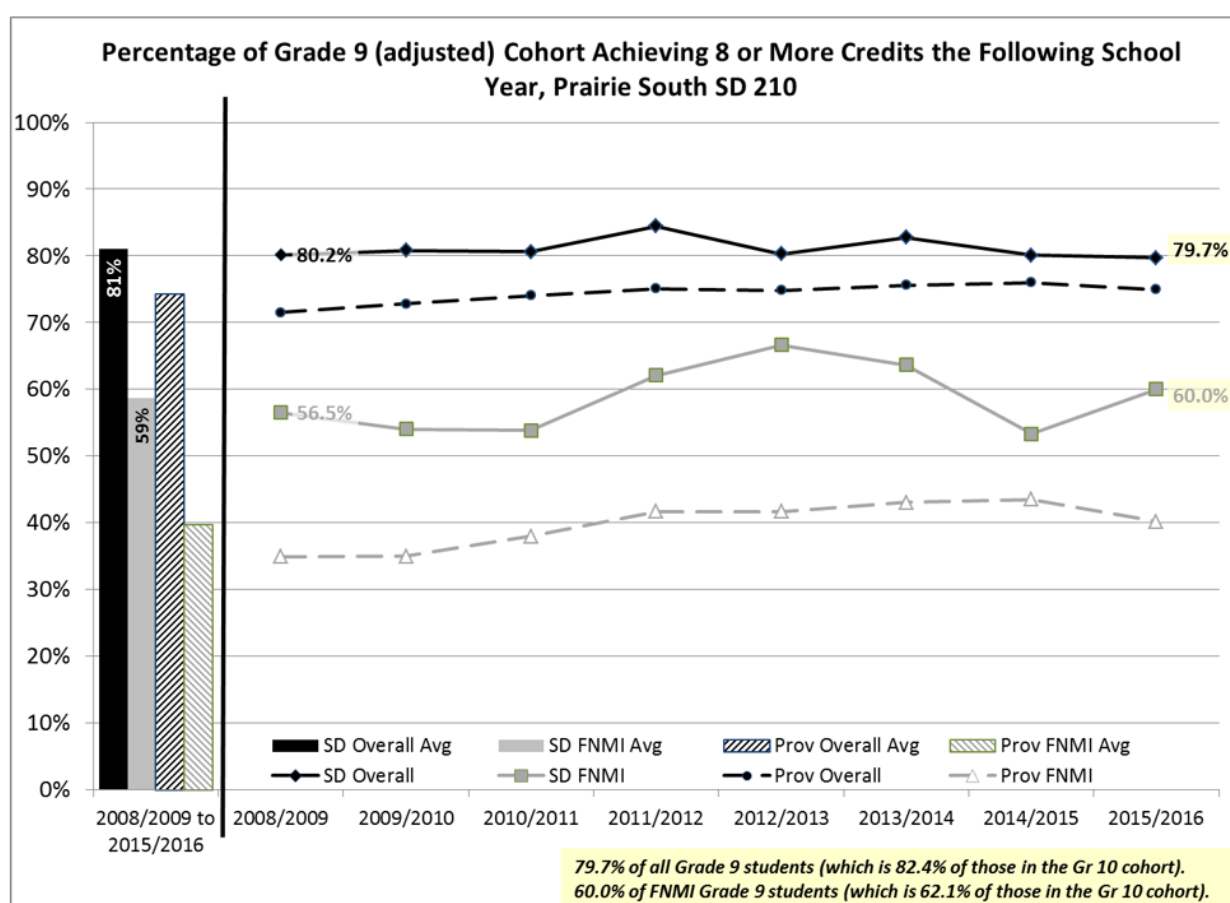
Analysis of results

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

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2017

Analysis of results

Higher percentages of Prairie South students attain 8 or more credits the year after grade 9 than provincial averages (81% as compared to 75% for the 8 year average). Overall rates of improvement in this area in Prairie South are negligible over time. FNMI students in Prairie South 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.

Operational Spending

Outcome:

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

School division goals aligned with the Operational Spending outcome

By June 2017, publish an updated strategic plan that focuses Prairie South priorities and guides budgeting priorities and processes.

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Operational Spending outcome

In 2016-2017, Prairie South School Division continued the implementation process of routing software for transportation services, which will lead to enhanced levels of service for students and families in the future. Rural dual catchment areas were discontinued in an attempt to realize further transportation efficiencies.

Attendance support programming for staff reduced substitute and replacement expenses, allowing Prairie South to maintain teacher staffing levels in schools despite a budget reduction when compared with the previous year. Reduction of staff in other areas was achieved through redistribution of some tasks and elimination of others, with a continued focus on LEAN processes to foster efficiencies throughout the system.

Early Years

Outcome:

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

School division goals aligned with the Early Years outcome

No specific school division goal was aligned with the Early Years outcome in 2016-2017; school division focus areas were the implementation of magnet rural Prekindergarten programming, responding to EYE data, establishment of targeted play-based centres, family engagement, and *Growing Up Strong* inservice delivery.

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Early Years outcome

Early Years outcomes for all students were addressed as a team of school-based administrators supported by division-level staff continued to develop the Prairie South School Division strategic planning document to integrate provincial work on the ESSP with school division work already underway.

Prekindergarten teachers were offered professional learning sessions for 5 half days focused on implementing the Essential Learning Experiences as identified as challenge areas on the annual Prekindergarten report. Prekindergarten teachers continued their work with LITs – learning improvement teams - to further examine and implement promising practices that support child development. Family Friday events offered informal learning for parents regarding child development and milestones related to development of speech and language, brain development and fine and gross motor skills.

In 2016-2017, Prairie South introduced 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 in communities without a Prekindergarten program at their school.

In 2016-2017, school division staff provided leadership at the provincial level on the provincial working team for RtI in the early years.

Measures for Early Years

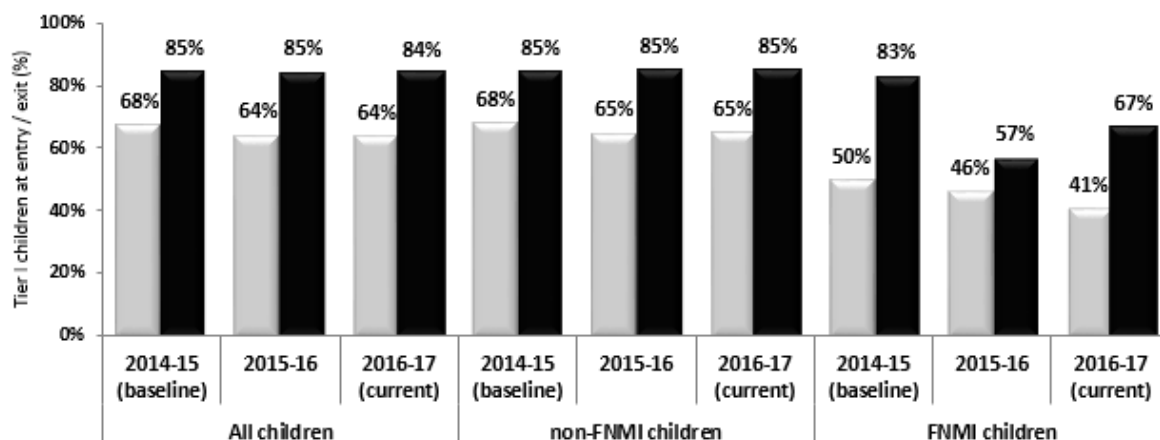
Early Years Evaluation

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

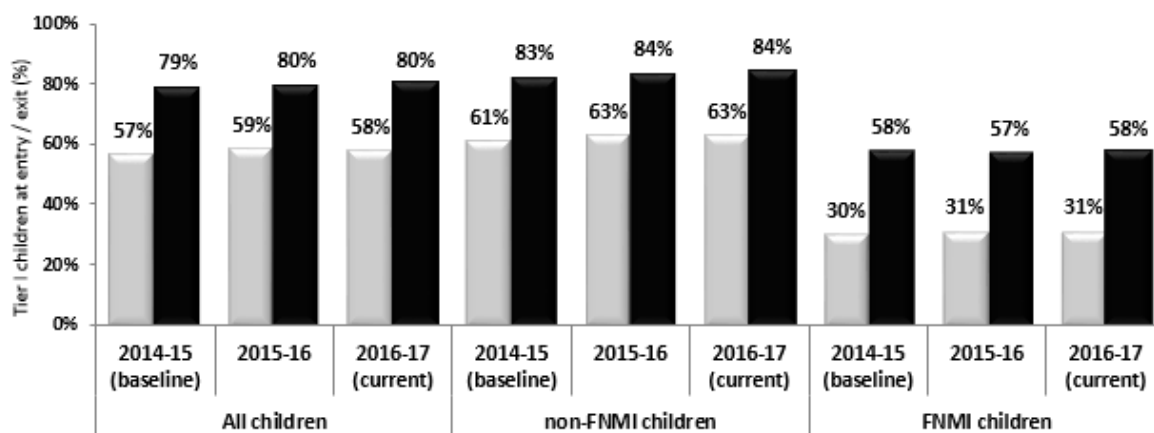
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

Ready to Learn: Children screened at Tier I (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry and exit, 2014-15 (baseline), 2015-16, and 2016-17 (current)

Prairie South SD



Saskatchewan (all divisions)



Children (%) at Tier I at Kindergarten entry

Children (%) at Tier I at Kindergarten exit

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, 2017

Analysis of results

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

In 2016-17, 6777 K-12 students were enrolled in Prairie South School Division. This represents a small increase from levels in the previous two years. Prairie South continues to welcome a significant number of children from other parts of the world into schools within the City of Moose Jaw, resulting in additional needs for supports for EAL children. We continue to graduate more grade 12 students than we have coming into Kindergarten, but this is offset by the fact that the number of students in a class continues to grow in most cases as the cohort moves up through the grades. Projections are for modest annual increases in the years going forward and Prairie South looks forward to a period of growth in student numbers.

Students – Prairie South SD

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

PreK	289	270	272
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2016

Subpopulation Enrolments	Grades			
		2014-15	2015-16	2016-17
Self-Identified FNMI	K to 3	80	71	86
	4 to 6	53	56	73
	7 to 9	75	80	80
	10 to 12	103	101	122
	Total	311	308	361
French Immersion	K to 3	218	228	232
	4 to 6	118	126	135
	7 to 9	45	70	86
	10 to 12	47	46	42
	Total	428	470	495
English as an Additional Language	1 to 3	76	92	115
	4 to 6	97	103	111
	7 to 9	81	75	89
	10 to 12	45	53	70
	Total	299	323	385

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

Source: Ministry of Education, 2016

Note: Enrolment numbers are based on the actual number of students enrolled in each grade as of September 30 of each year (not FTEs).

Source: Ministry of Education, 2016

Staff

Job Category	FTEs
Classroom teachers	426.6
Principals, vice-principals	37.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	245.7
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	20.9
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	65.8
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	131.3
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education, superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	933.8

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.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Source: Prairie South School Division

Senior Management Team

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

Ryan Boughen, Superintendent of Human Resources

Darran Teneycke, Superintendent of Operations

Bernie Girardin, Superintendent of Business and Chief Financial Officer

Derrick Huschi, Superintendent of Operations

Lori Meyer, Superintendent of Learning

Kim Novak, Superintendent of Operations

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

School Division Infrastructure and Transportation

School List

Schools	Grades	Location
Assiniboia 7 th Avenue	PreK-4	Assiniboia
Assiniboia Composite High	9-12	Assiniboia
Assiniboia Elementary	5-8	Assiniboia
Avonlea	K-12	Avonlea
Baildon Colony**	1-8	Baildon
Belle Plaine Colony**	1-12	Belle Plaine
Bengough	K-12	Bengough
Caronport Elementary	K-8	Caronport
Caronport High*	9-12	Caronport
Central Butte	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
Eye brow	K-12	Eye brow
Glentworth	PreK-12	Glentworth
École Gravelbourg School	PreK-12	Gravelbourg
Huron Colony**	1-9	Caronport
John Chisholm	9-12	Moose Jaw
Kincaid Central	K-12	Kincaid
King George	PreK-8	Moose Jaw
Lafleche Central	PreK-12	Lafleche
Lindale	PreK-8	Moose Jaw
Mankota	K-12	Mankota
Mortlach	K-12	Mortlach
Mossbank	K-12	Mossbank
Palliser Heights	PreK-8	Moose Jaw
Peacock Collegiate	9-12	Moose Jaw
Prairie South Virtual School	9-12	Online
Prince Arthur	PreK-8	Moose Jaw
Riverview Collegiate	9-12	Moose Jaw

Rockglen	K-12	Rockglen
Rose Valley Colony**	1-9	Assiniboia
Rouleau	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	2016-17 Cost
Assiniboia Composite High	HVAC	Roof Top Unit Replacement	\$30,000
Assiniboia Elementary	School grounds	Playground Development	\$30,000
Assiniboia Elementary	School grounds	Asphalt	\$60,000
Avonlea	IT Network	Intercom Replacement	\$20,000
Caronport	IT Network	Intercom Replacement	\$28,000
Central Butte	Roof	Partial Roof Replacement	\$225,000
Central Butte	IT Network	Intercom Replacement	\$20,000
Central Collegiate (Moose Jaw)	School grounds	Parking Lot Addition	\$10,000
Coronach	Roof	Partial Roof Replacement	\$200,000
Empire (Moose Jaw)	Roof	Partial Roof Replacement	\$230,000
Eyebrow	Renovation	School Entry Renovation	\$80,000
Kincaid	HVAC	Roof Top Unit Replacement	\$35,000
Kincaid	Renovation	Stage Upgrade	\$60,000
King George (Moose Jaw)	School grounds	Parking Lot Addition	\$30,000
King George (Moose Jaw)	School grounds	Playground Development	\$30,000
Lafleche	School grounds	Concrete Replacement	\$60,000
Lafleche	Roof	Partial Roof Replacement	\$35,000
Lindale (Moose Jaw)	HVAC	RTU Replacement	\$200,000
Mankota	School grounds	Concrete Resurface	\$60,000
Palliser Heights (Moose Jaw)	HVAC	Air Handler Replacement	\$200,000
Prince Arthur (Moose Jaw)	Roof	Partial Roof Replacement	\$165,000
Prince Arthur (Moose Jaw)	School grounds	Playground Development	\$30,000
Sunningdale (Moose Jaw)	HVAC	Univent Replacement	\$70,000
Westmount (Moose Jaw)	Roof	Partial Roof replacement	\$15,000
Total			\$2,458,000

Transportation

Prairie South School Division is a diverse mix of rural and urban communities, and safely transports a significant number of students to and from school. Some urban students are transported as well, when the distance between school and home is over 1 km. Prairie South School Division operates and maintains our own transportation fleet. Prairie South transports rural students from the Moose Jaw catchment for Holy Trinity Catholic School Division and provides some specialty bus service for that school division in the City of Moose Jaw.

Transportation Statistics (2016-2017 School Year)	
Students Transported	2,610
In-town students transported (included in above)	887 (Urban - Moose Jaw)
Transportation Routes	133
Number of Buses	180
Kilometres travelled daily	18,364
Average age of bus	8.05 Years
Capacity Utilized on buses	63.3% (Average)
Average one-way ride time	31 minutes
Longest one-way ride time	111 minutes
Total Kilometers per year travelled	3,489,919
Cost per student per year	\$2,663.00
Cost per kilometre travelled	\$1.96

Financial Overview

Summary of Revenue and Expenses

School division adds content in this area by locating the spreadsheet titled “Annual Report Financial Overview Template and Graphs” that was provided with the manual and template for preparing Board of Education 2016-17 Annual Reports. Use the “Instructions” tab within the spreadsheet to complete Summary of Revenue and Expenses and Graphs. Follow the instructions to paste the revenue graph here.

Copy and paste the Revenue graph here

Using the method described above, paste the expense graph here.

Copy and paste the Expenses graph here.

Budget to Actual Revenue, Expenses and Variances

School division adds content in this area by locating the spreadsheet titled “Annual Report Financial Overview Template and Graphs” that was provided with the manual and template for preparing Board of Education 2016-17 Annual Reports.

Use the “Instructions” tab within the spreadsheet to complete the Summary of Revenue expenses and Graphs. Using the instructions, paste the Summary of Revenue and Expenses table here.

Insert the completed table here.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
<i>Gleim, Ron</i>	3,127	921	-	-	-	-	4,048
<i>Pryor, Darcy</i>	15,317	2,748	-	2,224	-	-	20,289
Bachmann, Robert	16,678	982	-	1,700	-	-	19,360
Kessler, Allister	18,311	2,259	-	2,270	-	-	22,840
Wilson, Giselle	18,078	4,168	-	3,198	-	-	25,444
Davidson, Shawn	21,013	6,754	-	3,725	-	-	31,492
<i>Crabbe, Darrell</i>	2,709	-	-	-	-	-	2,709
McLeod, Tim	19,180	1,089	-	4,123	-	-	24,392
Radwanski, J	16,456	145	-	3,630	-	-	20,231
Swanson, Brian	16,103	-	-	-	-	-	16,103
Young, Lew	17,719	1,442	-	2,761	-	-	21,922
<i>Jukes, Mary</i>	13,543	213	-	3,303	-	-	17,059

Note: Trustees in italics were either newly elected or completed their term in October, so remuneration reflects a partial year only

Personal Services

Name	Amount
ADAMS, TIANNA	75,173
AITKEN, ELEESE	104,199
ALEXANDER, PATRICIA	85,972
ALEXANDERSON, KIM	69,337
ALEXANDERSON, MICHAEL	92,049
ALM, KATHIE	57,161
ANDERSON GRASS, MELINDA	90,917
ANDERSON, MARIETTE	72,151
ANDREW, SHARON	94,526
ANDRIE, DANAE	50,659
ANSELL, DANA	71,238
ARNDT, DUANE	87,022
ARNDT, SHAMEEM	86,037
ARNOLD, BRENDA	59,023
ARNOTT, TANA	93,984
BABER, KENDRA	86,490
BACKA, GEOFFREY	95,490
BAITON, DARREN	117,177
BAITON, SAMANTHA	79,829
BAKER, CLARKE	151,288
BALDWIN, ANTHONY D	192,068
BARTLE, LYNN	85,972
BAUCK, JENNIFER	66,370
BAUM, TARA L	85,439
BEAN, MICHELLE	86,451
BECHARD, LESLIE	64,995
BEHRNS, LEE	89,166
BELL, PETER	103,922
BELLINGER, JOLYN	81,243
BELLOWS, KRISTIN	99,597
BELSHER, COLIN	80,727
BERENIK, TAMMY	63,336
BERENYI, CHERYL	85,809
BERGLUND, DALE	79,708
BERNARD-BRANNING, FAITH	69,160
BERNER, ROBERT	86,218
BINETRUY, KERRIE	95,519
BISTRETZAN, BONNIE	58,269
BITTNER, BERNARD	70,195
BJORGE, ALEXANDRA	56,228

Name	Amount
BJORGE, CANDACE	90,076
BLACKWELL, CHERI	85,251
BLAIR, CHRISTINE	88,370
BLAIR, TAL	65,274
BLANCHETTE, DANA	85,896
BLATZ, ROBYN	85,896
BLOCK, ALAN	87,961
BLONDEAU, KATHRYN	69,406
BLOOM, AMBER	59,419
BLOUDOFF, THERAN	66,357
BOECHLER, WAYNE	90,076
BOESE, HEATHER M	70,805
BOISVERT, ELYETT	65,390
BONNEAU-CHEVRIER, LILLIAN	86,037
BOUFFARD, CRYSTAL	88,111
BOUGHEN, RACHEL	85,896
BOUGHEN, RYAN	165,405
BOULTON, JEFFREY	106,476
BOUVIER, NATASHA	85,990
BOWLEY, BRIAN	58,797
BOYES, W.MIKE	106,345
BOYLE, TODD	90,734
BRADLEY, TRISTA	53,078
BRANNING, STEPHANIE	86,047
BRASSARD, CAROL	86,368
BRAULT, MARIE-EVE	66,913
BREITKREUZ, TROY	91,045
BRENNAN, VALERIE	104,729
BRETON, JASON	62,985
BROOKS, MELISSA	85,934
BROWN, JOANNE	85,896
BROWN, JODY	85,896
BROWNELL, WARREN	90,498
BRULE, LISA	62,805
BUETTNER, BLAKE	87,771
BUMPHREY-LETNES, KATIE	91,468
BURGHARDT, LORA	77,447
BURGHARDT, TIM	90,076
BURNHAM, LISA	85,896
BZDEL MONTGOMERY, LISA	86,178

Name	Amount
CALDWELL, BRANDI A	77,442
CALIBABA, SARA	60,403
CAMERON, CRYSTAL	87,374
CAMERON, DERRICK	94,304
CAMPBELL, ERIC	77,723
CARTER, CAL G	57,276
CASSIDY, KATHERINE	85,024
CHADWICK, BRENT	108,316
CHADWICK, MARNI	86,862
CHAMBERS, KELLY	56,593
CHAN, JENN	112,117
CHEVRIER, CHRISTIANNE	85,896
CHURCH, CAMERON	77,454
CLARKE, ANITA	90,476
CLEGG, KENT	103,857
CLEMENT, CURTISE	64,638
CLOSS, TRACEY	90,620
COBBE, CORINNE	108,906
COGHILL, CHRIS	62,560
COLLINGE, CHARMAINE	71,611
COLVEN, JANICE	78,703
COUZENS, TRINA	90,217
COWAN, CHERI	101,642
COWIE, NADINE	104,748
CRAIG, AMY	66,756
CRIDLAND, GARNET	86,840
CRIDLAND, SHELLEY	85,896
CROCKER, CHERYL	68,073
CROCKER, GILLIAN	76,918
DALE, DUANE	74,529
DALGARNO, LUCIA	86,826
DANYLCHUK, SHARON	86,049
DEANS, RAYMOND	87,307
DELORME, MELANIE	86,744
DIEWOLD, HEATHER	66,438
DIGGINS, DARYL	50,997
DILLITZER, MIKEL	58,442
DOLMAN, CARLA	91,350
DOMBOWSKY, TRACY	93,431
DRAPER, JAICEE	57,257
DRYBURGH, ALEX	66,014
DUBEAU, KATRYNE	64,263

Name	Amount
DUNNE, LORI	53,586
DUNNE, MARK	76,089
DUXBURY, AMANDA	68,449
DYCK, DONNA	74,198
EARL, CHERYL	79,089
EBERL, RAYLEEN	104,729
EBERLE, KATIE	75,082
EDWARDS, CHARLA	95,001
EHRHARDT, JENNA	70,789
EIRICH, ELAINE	53,586
EIRICH, TIM	99,597
ELDER, CHRISTA	86,330
ELDER, NADINE	84,804
ELEK, JAYLYN	67,428
ERICKSON, MEAGAN	85,896
ERSKINE, TAMMY	122,992
ESMOND, APRIL	92,299
ETHIER, TIFFANY	61,145
EVANS, ALYSHA	62,678
FAFARD, LOUISE	85,972
FALL, JAYNE	68,503
FARIS, CHRIS	86,138
FARRELL-SCHURY, SHANNON	96,222
FEDOR KLAPATIUK, KAREN	86,957
FEELEY, JEFF	103,033
FEELEY, JOANNE	96,167
FEHR, DALE	67,386
FEIFFER, JODI	75,854
FERRIE, LINDA	90,641
FICZEL, RONALD	88,066
FIEGER, COURTNEY	82,774
FIEGER, RAE-ANN	91,463
FISH, MARIE	90,081
FISTER, NICOLE	85,896
FITZPATRICK, RHETT	78,003
FLEGEL, GORDON	90,076
FLOREK, TASHA	82,220
FLYNN, LARSON	68,310
FOSTER, AARON	81,406
FOTH, RHEANNE K	56,037
FOURNIER, NATHALIE	65,307
FOX, LA-LONI	85,557

Name	Amount
FRITZLER, BRUCE	109,506
FROATS, JASON	87,883
FROSHAUG, CORBIN	90,689
FROSHAUG, LONA	99,507
GADD, CATELYN	59,192
GAGNE, ASHLEY D	82,791
GALLAGHER, ANDREW	87,412
GALLAGHER, MICHELLE	86,791
GARDNER, JAMES	97,343
GARDNER, MELISSA	95,208
GARDNER, RENEE	89,861
GARDNER, TAYLER	57,910
GASPER, JAMES	68,414
GAULEY, CARLENE	85,896
GAUTHIER, FRANCINE	98,427
GAUVIN, STEPHANE	122,022
GEIGER, NIKKI	86,745
GENT, JESSICA	57,952
GEORGE, JOCELYNE	86,340
GIBSON, CALLIE	60,908
GILLETT, KURT	56,433
GILLETT, SHARA	73,643
GINGELL MUNTEANU, RHONDA	97,964
GIRARDIN, BERNARD	165,414
GOBBETT, HEATHER	119,592
GOBY, JACKIE	103,994
GOEPEN-BOURGEOIS, KRISTINE	83,630
GORHAM, KOURTNEY	58,638
GOSSARD, DANIELLE	74,233
GRASS, KELLY	89,900
GRAY, CRYSTAL	71,815
GRAY, KAREN	87,993
GRAY, SANDI	66,400
GREGOR, RODGER	64,704
GROVE, MICHELLE	61,369
GUSA, RONDA	86,636
GUTEK, MICHAEL	59,437
GUTHORMSEN, SHEILA	85,896
HAGER, SHELLEY	85,896
HALL, MARLA	86,561
HAMILTON, JASMINE	57,677
HAND, DON	111,729

Name	Amount
HAND, ELIZABETH	86,201
HANSON, EVAN	90,004
HARE, LESLIE	72,595
HAUBRICH, TANIS	55,677
HAWKINS, LAURIE	88,072
HAZELL, NATALIE	65,888
HAZELL, NATHAN	84,101
HEEBNER, CHARLAINE	86,297
HEEBNER, SAMANTHA	61,355
HELLINGS, LAURIE	86,814
HENDRY, JODIE	59,180
HESJEDAL, AARON	103,363
HILDEBRANDT, CARLA	101,191
HILL, SHELLEY	56,691
HILL, TESSA	52,922
HILTZ, CATHY	108,924
HIRTLE-GLUCK, CHRISTINE	90,076
HLADY, CARRIE	51,773
HOBBS, HEATHER	99,597
HOGEBOM, SHAYNE	92,448
HOIMYR, KENTON	86,344
HOLMES, LONNY	105,465
HOLZER, BARBARA	91,484
HORDICHUK, COLLEEN	76,605
HUEL, VICTORIA	86,178
HUNT, MICHAEL	59,179
HUSCHI, DERRICK	165,405
HUTCHINSON, DAVID	76,729
HUYGHEBAERT, DARCEY J	86,405
IKE, DEBORAH	108,375
IRVING, JAMES	91,359
JACEK, AMANDA	61,039
JAMIESON, RACHELLE	81,964
JAMIESON-PILGRIM, RHONDA	87,504
JANZEN, SANDRA	95,417
JENSEN, LAURA	57,266
JOHNSON, DARREN	90,076
JOHNSON, TANYA	102,490
JOHNSON-NEUFELD, LEISA	64,422
JOHNSTON, ROXANNE	95,417
JOHNSTONE, LORI	90,358
KARPINSKI, DEBRA	86,538

Name	Amount
KAZEIL, HALI	59,223
KEARNS, JODY	86,160
KEELER, MARGOT	68,717
KEMPEL, DEANA	50,247
KERR, SHIVONNE	61,899
KIEFER, CARRIE	57,114
KITTS, JEFF	80,126
KLEISINGER, TAMMY	85,972
KLIPPENSTEIN, LINDA	84,735
KNIGHT-SZAKACS, TRACEY	84,588
KNUDSEN, AUDREY	86,914
KORBO, AMY	77,814
KOTSCHOREK, GREG	78,621
KOWALCHUK, RIKELL	59,226
KRAHN SCHULTIES, KARMEN	57,683
KRAUSS, DEANNA	82,111
KREUGER, CLAIRE	65,118
KRUKOFF, SHANE	90,076
KUFFNER, CHRISTY	86,453
LACASSE CORCORAN, EDNA	86,811
LAGASSE, TRACEY	86,160
LAMB, JANICE	72,486
LAMINMAN, BRENDA	69,576
LARIVIERE, LEANNE	85,896
LASKO, WADENA	86,395
LECUYER, JULIE	68,226
LEHMANN, JODY	114,497
LEONARD, ADAM	59,114
LEWCHUK, MICHAEL	89,081
LEWIS, CORRIE	87,912
LINDAL, DANA	53,960
LINDSAY, MITCHELL	79,758
LINTNER, CASEY	75,914
LOITZ, MEGHAN	59,527
LOVERIDGE, BRANDON	70,656
LUCAS, CHRISTY	61,460
LUNDE, ARLENE	85,896
LYS, STEPHEN	92,076
MACK, CHANTEL	64,042
MACKEY, SHELBY	63,259
MACKOW, LACEY	80,788
MACLACHLAN, DAVID	76,089

Name	Amount
MANN, JAIME	50,151
MARCENKO, MICHELLE	106,329
MARCOTTE, WARREN	104,357
MARIT, CAROL	86,292
MARTENS, J.SCOTT	86,198
MARTIN, ARMAND	74,529
MARTIN, BECKIE	85,896
MCCANN, AMANDA R	79,303
MCCORRISTON, HOLLY	61,288
MCCORRISTON, PAUL	72,869
MCDOWELL, AIMEE	57,037
MCINTOSH, ANGUS	97,657
MCKAY, LUCAS	58,515
MCKENNA, DURSTON	52,063
MCLEAN, JONATHAN	107,439
MCLEOD, CHELSEA	52,178
MCMURCHY, ASHLEY	57,952
MCNABB, GARNET	63,060
MCNAUGHTON, LORI	85,896
MEAGHER, KAREN	67,173
MENZIES, CARMEN	68,450
MENZIES, CLAYTON	88,397
MERGEL, PATTY	87,472
MEYER, DON	90,498
MEYER, LORI	165,405
MICHALKO, DIANE	85,896
MICHALKO, KELLY	104,729
MICHALUK, MICHELLE	99,597
MICHALUK, STEVEN	116,356
MIHALICZ, BARTLEY	91,761
MILLER, HEATHER L	89,770
MITCHELL, SCOTT	72,975
MITCHELL, YVONNE	85,896
MOFFATT, TAMI	108,014
MONEO, SHANNON	91,206
MONTAGUE, B PATRICK	79,002
MONTAGUE, JENNIFER	90,399
MONTGOMERY, JONIE	61,435
MOONEY, THERESA	99,623
MORASH, KATHY	87,173
MORGAN, ROGER	94,715
MORGAN, SUZANNE	86,600

Name	Amount
MORSON, CHELSEE	51,259
MOULDING, CHARLES	104,754
MUNRO, GLEN	75,099
NAYLOR, ELIZABETH	85,972
NELSON, JENNIFER	65,064
NESTMAN, JACQUELINE	99,597
NEUFELD, MARQUITA	87,019
NEW, TONI	52,382
NEWTON, DAVID	50,629
NICHOLS, CHELSEA	82,220
NICHOLSON, HEATHER	85,896
NICHVALODOFF, JOEY	55,532
NIDESH, CODY	66,592
NOVAK, KIM	165,405
O'BRIEN, MICHELLE	95,208
OKRAINCEE, LENEA	83,625
OLLIVER, DEBRA	51,660
OLLIVER, RICKEY	70,195
OLSON, AMANDA	98,873
OLSON, SHARON	86,118
ONRAET, SHANE	104,250
OONINCX, KRISTY	78,366
ORESCANIN, DANILO	116,771
OSBERG, DAVID	115,191
OSBERG, JENNIFER	104,729
OSIOWY, DIANA	101,955
OZOG, DARLENE ELAINE	86,178
PACKET, LISA	103,971
PACKET, SHIRLEY	104,729
PAGAN, BRAD G	50,634
PAICE, DERICK	69,554
PANKO, ANG	85,460
PARKS, CECIL	67,199
PARKS, ROBERT	61,099
PARSONS, KIMBERLY	90,076
PATERSON, LINDA	85,896
PATTERSON, KENNETH	90,076
PATTERSON, LEIGH	53,586
PAVIER, MARILYN	76,308
PEAKMAN, TIM	58,450
PERRAULT, GISELE	85,896
PETERS, DARRYL	53,726

Name	Amount
PETERS, KELLY	85,896
PETERSON, BRENNAN	67,731
PETERSON, TREVOR	86,858
PETHICK, LEIGH	89,904
PETHICK, SHANNON	86,038
PETLAK, CHERYL	86,178
PETLAK, LOGAN	64,375
PFEIFER, JENNA	100,488
PFLUGER, JARED	62,985
PHILLIPS, SONYA CAROLYN	86,080
PICKERING, CHRIS	55,703
PIPPUS, TRACY	90,076
PITULEY, JACKIE	79,055
PLADSON, AMBER MARIE	81,334
PODEVIN, SHANNON	91,218
PODGURSKY, JOYLEEN	109,489
POLUPSKI, JANA	90,792
POLUPSKI, LORNE	89,722
PORTER, DEREK	86,741
POUTEAUX, GUYLAINE	86,170
PRAYDA, KIRSTEN	59,520
PREFONTAINE, KATHY	62,104
PRICE, CATHERINE	90,358
PROKOPETZ, JENNIFER	101,251
PROMHOUSE, PAUL	91,540
PURDY, RON	136,432
PYLATUK, LAURIE	95,208
RAES, BRAD	65,226
RATH, ROXANNE	63,336
RATTEE, ROBIN	90,229
RAUSCHER, HEATHER	84,502
RAWLYK, RAY	96,334
RAYMOND, BARRY	104,729
REDSTONE, BERT	74,939
REID, LISA	87,462
REID-WARD, KELLY	86,285
REIDY, CYNTHIA	92,431
REMOUE, WENDY	85,460
RICHARDSON, OLIVIA	59,295
RIEDER, KATHY	105,094
RIENDEAU, SADIE	58,320
ROACH, CARLA	85,896

Name	Amount
ROBERTSON, SCOTT	119,190
ROBINSON, JOEL C	73,039
ROBINSON, KARIANN	70,755
ROGERS, BENJAMIN	63,780
ROMANOW, MELISSA	67,001
RONEY, DAVID	107,248
RONEY, JASON	86,732
ROSSO, SOPHIE	95,490
ROWLINSON, HEATHER	86,840
RUSTON, NANCY	87,283
RUTHVEN, BRIAN	109,886
RUTHVEN, RANDI	88,254
RUTKO, LEANNE	103,923
RYAN, ALISON	55,834
RYBA, JACQUIE	91,038
SAAS, CORI	74,389
SAMOLESKI, JUDY	91,017
SAND, TERRY	90,383
SAULTERS, DEANNA	99,314
SAYLOR, TAMMY	90,510
SCHAFER, CLIFFORD	93,020
SCHAFER, SHARON	86,037
SCHAUENBERG, TARA	102,814
SCHEPP, MICHELLE	62,386
SCHLAMP, LISA	53,586
SCHOLPP-SMITH, LEANNE	90,076
SCHULTZ, JANIS	90,076
SCIDMORE, L MICHAEL	86,481
SCOTT, KAREN	69,056
SCRIBNER, STAN	96,851
SEARGEANT, SARAH	56,658
SEGALL, LAWRENCE	58,710
SELENSKY, ANNE-MARIE	62,013
SELENSKY, GAIL	90,637
SHAW, LINDSAY	93,306
SHILLINGTON, ALLISON	85,990
SHOTTON, NICOLE	68,811
SILBERNAGEL, KARLA	99,137
SILVERSIDES, R. KEITH	90,340
SIMONSEN, CRAIG	90,921
SINGLETON, MITCH	63,805
SKOROPAD, DANA	104,309

Name	Amount
SLEIGHTHOLM, CHAPIN M	73,469
SMITH HARKNESS, DARLA	72,061
SMITH, CYNTHIA	57,672
SOLIE, SHELLEY	85,896
SOVDI, FAITHE	115,660
SOWDEN, SHANE	95,186
SPAGRUD, BELINDA	91,898
STAMM, SHELLY	90,358
STANGE, ALAN	89,529
STARK, CRYSTAL	86,894
STENE, BRITTANY	62,560
STEWART, ANNE	86,624
STEWART, BARRY	122,787
STEWART, JANICE	101,622
STRAUB, JACKIE	98,462
STRUBLE, NATASHA	86,802
STYLES, MICHELLE	64,812
SWANSON, DUSTIN	122,418
TALLON, MAXINE	56,363
TAYLOR, BRETT	86,534
TAYLOR, DEBBIE	81,068
TAYLOR, SHAUNNA	90,143
TAYLOR, TRACEY	82,225
TENEYCKE, DARRAN	165,405
THOMAS, PERRI	57,548
THOMPSON, KELSEY	61,222
THOMSON, MARINA	86,980
TIFFEN, BRETT	91,312
TILFORD, MATTHEW	58,208
TOPP, ERIKA	50,578
TRAN, ASHLEY	56,150
TRESSEL, JILL	115,108
TRUSTY, DAHINDA	90,358
TURNER, CORY	67,199
UBELL, AARON	86,009
UTLEY, SUSAN	69,197
VAAGS-NYHOF, MAUREEN	90,667
VAN DEN HEUVEL, SHANA	65,561
VANCE, SUZANNE	86,754
VARJASSY, CANDACE	85,896
VAUTOUR, CONRAD	51,087
VEER, LISA	92,412

Name	Amount
VERGE, RENEE	91,397
VOLMAN, ALEXANDER	57,060
WALZ, ALANA	90,472
WANDLER, ALAN	92,167
WARONEK, TRINA	76,841
WARREN, SHAWN	75,611
WELMS, DARIEL	64,322
WELTER, DIANA	143,255
WHEATLEY, KRISTIN	90,498
WICHARUK, KEVIN	90,864
WICKER, SCOTT	69,456
WIEBE, ELIZABETH	86,383
WIGMORE, JOCELYN	75,003
WILLIAMS-MERCIER, JAYDA	95,208
WILLIAMSON, KEN	51,026
WILLIAMSON, SCOTT	118,022

Name	Amount
WILSON, COLETTE	92,658
WILSON, LANA	95,474
WINDRUM, PAMELA	80,251
WIST, TRACEY	85,990
WIST, TROY	102,669
WOLOSCHUK, AMY	85,896
WOURMS ROWE, TANA	90,546
WOURMS, MICHAEL	90,484
YOUNG, ASHLEY	56,898
YOUNG, L BRETT	95,417
ZACHARIAS, DEREK	99,366
ZAK, MARILYN	53,549
ZERR, TAYLOR	57,952
ZIEFFLIE, LINDEE	85,896
ZINN, BRENDA	84,907

Transfers

Name	Amount
CORNERSTONE CHRISTIAN SCHOOL	439,360
HOLY TRINITY ROMAN CATHOLIC SCHOOL DIVISION	69,677

Supplier Payments

Name	Amount
A J DISTRIBUTION	67,018
AMAXON	69,176
APPLE	101,566
ASSOCIATED ASBESTOS	145,494
BEATON, MARK	57,606
BOUDREAULT, JEAN	64,494
C & E MECHANICAL INC	514,828
CDW CANADA INC	196,716
CITY OF MOOSE JAW	218,508
CROISSANT, CORRIE	90,365
CYPRESS PAVING (1976) LTD	59,905

DOUBLE K EXCAVATING LTD	51,817
DUNCAN ROOFING LTD.	157,569
EMCO CORPORATION	57,354
ESTI CONSULTING SERVICES	77,110
FEDERATED CO-OPERATIVES LTD	804,977
FIELD PLUMBING & HEATING	156,911
FIVE HILLS HEALTH REGION	118,624
FLYNN CANADA LTD	162,653
FOUNTAIN TIRE LTD	56,467
GV AUDIO INC.	104,344
HDA ENGINEERING LTD	251,114
KARST HOLDINGS INCORPORATED	77,894
MADGE ROOFING INC	125,844
MARSH CANADA LIMITED	368,880

MEADOW VIEW CONTRACT LTD	79,701
MILES AHEAD DRIVER ED	189,240
MOOSE JAW CO-OPERATIVE	74,315
PEARSON CANADA INC T46254	57,400
PMGM ARCHITECTURE LTD	132,194
POWERSCHOOL CANADA ULC	334,090
PREMIUM FIRE PROTECTION LTD	80,240
QUOREX CONSTRUCTION SERVICES	945,402
REAL CANADIAN SUPERSTORE	69,085
REDBIRD COMMUNICATIONS	97,303
ROOF MANAGEMENT & INSPECTIONS SERVICES LTD	98,989
SASK SCHOOL BOARDS	137,072
SASK WORKERS COMPENSATION	300,832
SASKENERGY	461,397
SASKPOWER	1,148,595
SASKTEL	263,332
SGI	134,722
SPORTFACTOR INC	69,570
ST JOHN'S MUSIC	99,008
SUCCESS OFFICE SYSTEMS	290,927
SUPREME OFFICE PRODUCTS	284,307
TITAN SPORT SYSTEMS LTD	127,940
VANDURME, MONA	63,541
VOICE N CLOUD	77,795
WARNER TRUCK INDUSTRIES	298,334
WINMAR PROPERTY	253,799
ZEP SALES & SERVICE OF CANADA	197,612

Other Expenditures

Name	Amount
CANADA SAVINGS BOND	135,778
CANADIAN UNION OF PUBLIC	188,631
CIBC	386,808
GROUND ENGINEERING	150,000
MUNICIPAL EMPLOYEES	2,444,221
PRAIRIE SOUTH TEACHERS	63,900
RECEIVER GENERAL OF CANADA	14,591,423
SASKATCHEWAN SCHOOL BOARDS	1,071,240
SASKATCHEWAN TEACHERS' (LIFE)	488,028
SASKATCHEWAN TEACHERS FEDERATION	5,732,827

Appendix B – Management Report and Audited Financial Statements