



**REGINA
PUBLIC
SCHOOLS**

Regina School Division #4 of Saskatchewan Annual Report 2016-17

Table of Contents

Letter of Transmittal.....	1
Introduction.....	2
School Division Profile	3
Governance	6
The School Division in the Community.....	8
Strategic Direction and Reporting.....	10
Demographics.....	29
School Division Infrastructure and Transportation	32
Financial Overview	37
Summary of Revenue and Expenses.....	37
Budget to Actual Revenue, Expenses and Variances.....	38
Appendices	39
Appendix A – Payee List.....	39
Appendix B – Management Report and Audited Financial Statements	64

Regina School Division #4 of Saskatchewan
1600 4th Avenue Regina, SK S4R 8C8
Phone (306) 523-3000 Fax (306) 523-3031
E-mail: info@rbe.sk.ca Website: www.rbe.sk.ca

Letter of Transmittal



Honourable Bronwyn Eyre
Minister of Education

Dear Minister Eyre:

The Board of Education of Regina School Division #4 of Saskatchewan 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,

Katherine Gagne

Katherine Gagne
Chairperson

Introduction

This annual report presents an overview of the Regina School Division #4 of Saskatchewan (Regina Public Schools) activities and results for the fiscal year September 1, 2016 to August 31, 2017.

The annual report provides a snapshot of Regina Public Schools, its governance structures, students, staff, programs and facilities. It also includes results and analysis of a number of indicators that contribute to student success.

In addition to detailing the school division's activities and performance, this report outlines how Regina Public Schools is deploying the Provincial Education Sector Strategic Plan in relation to its school division plan. Also included is 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 the Canadian Generally Accepted Accounting Standards.



School Division Profile

About Us

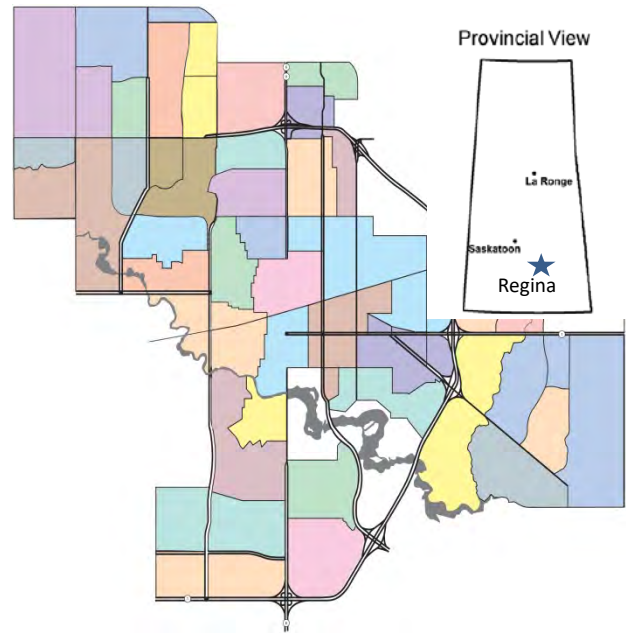
Regina Public Schools (RPS) is one of the largest school divisions, in terms of student population, in the province of Saskatchewan and is one of four urban school divisions.

RPS educates more than 23,000 students in 41 elementary schools, eight high schools and one adult campus. The division is also affiliated with three associate schools offering religious-based programming.

Regina Public Schools is governed by an elected board of seven trustees, each representing one of seven subdivisions in the City of Regina. Trustees are elected for four-year terms and are responsible for the policy direction that guides the school division. At the school level, each school is represented by a School Community Council that works with the school to support and engage community involvement in educational programming.

For a more detailed map of Regina Public Schools, showing the seven subdivisions, please visit <http://www.rbe.sk.ca/board-education>.

RPS serves all public ratepayers within the boundaries of the City of Regina. In addition, the division offers access to a select group of programs to students from adjoining school divisions that either do not offer those programs, or for geographic reasons, cannot provide them.



Regina School Division
(By School Attendance Boundary)

Division Vision Statement and Shared Values

The mission of Regina Public Schools is *to instil the value of knowledge, the dignity of effort and the worth of the individual*. This mission, guided by the Shared Values and directed by the Strategic Plan, provides a clear direction for all activity in the school division. Regina Public Schools' Shared Values are the foundation of all interaction within the division. These Values, developed through extensive community collaboration and adopted in 2000, are *I belong; I want to know; I am responsible; and I respect*. The Shared Values give direction and frame what goes on in the schools. Students learn to take responsibility for themselves and for others in the community, both in and out of school.

Every school community celebrates and embraces multiculturalism and respects individual spiritual beliefs. The Shared Values mirror the goals of public education – transcending differences and providing an equal opportunity to recognize, enrich and enhance the unique gifts and talents of all students.

Program Overview

Regina Public schools teach the Saskatchewan Core Curriculum through the required areas of study and an extensive range of other programs. RPS champions inclusive practices: helping all students, regardless of their skills and needs, to learn and grow within their own neighbourhood schools and with their peers. Elementary schools provide adaptations for students requiring additional supports and enrichment programs for students striving for academic challenge. Modified programs at the high school level support students in mastering basic objectives. The Advanced Placement program is available at all high schools to meet the needs of students destined for post-secondary education or who require additional academic challenges.

French Immersion programming is offered at two high schools and six elementary schools, including two single-track elementary French Immersion programs. Cree language instruction is offered at five elementary schools and two high schools.

RPS provides services and programs for all students, whether they are advanced learners or require intensive supports. Regina Public Schools provides early learning experiences to three- and four-year olds in 51 Prekindergarten/Preschool programs. With a focus on equitable opportunities and smooth transitions, Regina Public Schools also offers programs for high school students to easily access specialized career, skills and higher-education focused instruction. Middle Years Practical and Applied Arts (PAA) programming is provided for Grades 6 through 8 students with students provided access to cross-curricular integrated middle level PAA programs, hands-on project choices, and the required resources to support integrated PAA activities. Beginning in 2016-17, all Grade 8 students participated in middle level PAA program modules offered at Campus Regina Public.

Campus Regina Public provides students in every high school with access to additional diverse academic, skilled trades, applied arts and post-secondary pathway programming. Based in the Cochrane Campus facility, Grades 11 and 12 students from across the city can participate in semester-long specialized instruction, without having to move from their neighbourhood high school. This programming works alongside the proven successful programming offered at the Regina Trades and Skills Centre. These programs provide smooth transitions for students and prepare them for life after high school, regardless of the career direction they choose.

The Family of Neighbourhood Schools model was implemented during the 2015-16 school year as an outcome of a multi-stakeholder online consultation with parents, students, and staff on new strategies to enhance equitable opportunities for all high school students. Making learning an equitable experience in every high school begins with working with elementary schools to help create a sense of community between elementary schools and their neighbourhood high school.

All Regina public schools offer extracurricular programs. At both the elementary and high school levels, this provides opportunities in the arts, sports and recreation outside of the classroom environment.

Regina Public Schools has a well-coordinated planning process which enables alignment of the strategic plan and all school division planning activities with those of the Education Sector Strategic Plan (ESSP). The Regina Public Schools Strategic Plan (2014-17) provides overall direction for everything the division does and serves as an anchor to ensure that all RPS planning processes are in alignment with each other.

The Strategic Plan defines Regina Public Schools' mission, vision, and guiding principles – provided earlier in this annual report. In addition to these foundational elements, the Strategic Plan includes strategic directions, board priorities, and key strategies to achieve board priorities.

Regina Public Schools' enduring priorities are:

- Ensuring that students achieve grade-level growth performance in literacy and numeracy
- Ensuring that First Nation, Métis and Inuit student outcomes are equitable compared to those of all students
- Ensuring that students with enhanced learning needs have access to timely and appropriate programs and services and access to the curriculum instructional strategies and appropriate supports
- Applying technology-enhanced learning to support digital fluency and achievement
- Planning and supporting successful engagement and graduation of high school students
- Planning and supporting successful introduction, attachment and engagement of elementary students
- Demonstrating effective governance, leadership and stewardship
- Ensuring non-instructional program and service expenditures are connected to student success

Regina Public Schools' plan includes six core strategies:

- Developing a First Nations, Métis and Inuit achievement initiative
- Implementing a comprehensive program to improve reading performance at all grade levels
- Increasing the number of kindergarten students who enter Grade 1 ready to learn
- Increasing the number of students who achieve grade-level performance in literacy and numeracy
- Improving student attendance and credit attainment as a means of increasing graduation rates
- Ensuring all current and future program and service expenditures contribute positively to student success

The diversity of Regina's neighbourhoods, student learning needs, and levels of community support for schools across the division dictate that a differentiated and incremental approach to target setting and goal attainment is necessary at the local school level. Therefore, Learning Improvement Plans at the school level are designed to achieve realistic, contextualized and incremental improvement in student results.

A copy of the Regina Public Schools 2014-17 Strategic Plan is available at www.rbe.sk.ca.

Governance

Regina Public Schools is governed by an elected board of seven trustees, each representing one of seven subdivisions in the City of Regina. *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.” Trustees are elected for four-year terms and are responsible for the policy direction that guides the school division.

Regina Board of Education Trustees were elected by the public ratepayers of the City of Regina or acclaimed on October 26, 2016. Board of Education members at August 31, 2017 are:

Subdivision 1	Dr. Jane Ekong
Subdivision 2	Aleana Young
Subdivision 3	Adam Hicks
Subdivision 4	Cindy Anderson
Subdivision 5	Tanya Foster
Subdivision 6	Katherine Gagne (Board Chair)
Subdivision 7	Jay Kasperski

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

Regina Board of Education Trustees



Trustees are (back row, l. to r.) Dr. Jane Ekong, Tanya Foster, Jay Kasperski, Aleana Young, and (front row, l. to r.) Katherine Gagne, Adam Hicks, and Cindy Anderson.

School Community Councils

Regina Public Schools is responsive to the communities it serves through a local governance structure, including the operation of School Community Councils (SCC) in all schools. Each school is required to elect an SCC and to work to ensure that SCC can be engaged in the learning program at the school.

Ninety-six percent of schools are able to have the required number of elected members on their SCC. Funds are allocated to SCCs to support these efforts. Increasing participation from parents and community members is encouraged, as is a focus on educational priorities.

The Education Regulations, 2015 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. Each year, Regina Public Schools conducts a forum, for this purpose, involving all of its SCCs.

The annual SCC Parent Forum was held on March 14th at Campus Regina Public. This year's topic was Bullying Prevention in Regina Public Schools. The evening featured three sessions examining bullying, cyberbullying and healthy youth relationships. Presenters offered information, tips and strategies for parents at both the elementary and high school level. The forum was enjoyed by parents and school-based administrators alike.

SCCs face the challenge of having sufficient membership. This is an issue in many schools. Principals work closely with existing SCC members to encourage additional members to participate. Roles and responsibilities within some school SCCs have been adjusted to accommodate and promote additional school community engagement.

Regina Public Schools – SCC Membership

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Parents/Guardians	75%	73%	73%	70%	70%	73%
Community Members	2%	4%	4%	4%	4%	2%
Other*	23%	23%	23%	26%	26%	25%

*Includes Principals, teachers and student representatives

Grants to SCCs are provided to support school Learning Improvement Plans. Grant funding is provided at a rate of \$2,000 for each SCC (with \$3,500 allocated to schools with enrolments greater than 900 students). Total funding expended by SCCs in 2016-17 was \$96,454. These grants were expended in support of Education Sector Strategic Plan focus areas.

The School Division in the Community

Regina Public Schools is an important member of the Regina community. Relationships with school families are critical to the success of students. RPS continually seeks not only to maintain and enhance current partnerships, but also to develop new partnerships to enhance supports for students.

Community and Parent Involvement

The staff in Regina Public Schools work every day to involve parents, guardians, and community members in the school community. Forums are held annually, hosted by the RPS, where School Community Council members are invited to participate in discussions regarding a number of topics. These functions provide an opportunity for higher levels of engagement for both parents and the community in general.

RPS provides opportunities to engage with parents and members of the community. For example:

- Families and the community play a critical role in supporting student success and achievement in literacy. Schools put emphasis on building partnerships with families and the community and work together to provide literacy experiences that are meaningful and respectful. Family literacy events are one of the many opportunities that bring the school and the community together. These events consist of providing fun and engaging literacy activities that help to support reading outside of the school.
- Many schools have engaged in work in response to the Truth and Reconciliation Calls for Action. These have included learning experiences such as The Blanket Exercise. The Blanket Exercise is an interactive learning experience that teaches the portions of Indigenous history that has rarely been taught. It was developed in response to the 1996 Report of the *Royal Commission on Aboriginal Peoples*, which states that education is a key to reconciliation, understanding and knowing our collective histories between non-Aboriginal Canadians and Indigenous peoples. The staff at twenty-seven schools participated in the exercise during the school year. A number of schools also hosted opportunities to share this exercise with their school communities during the year and in April 2017 an event was held at the division office, hosted by the Board trustees, for all SCCs.

Community Partnerships

Regina Public Schools seeks to build strong partnerships with a variety of organizations in Regina. These partnerships are a critical component in efforts to support both student learning and the successful transition of students into and through the system.

RPS partners with the Ministries of Social Services and Justice (Corrections and Policing Division) and the Regina Qu'Appelle Health Region to meet the social, physical and psychological needs of students. Only through a collaborative approach can students who require intensive supports meet their highest potential.

RPS is a member of the Regina Human Service Partnership. This partnership develops and implements integrated service delivery responses to children, youth and families and works to further human services integration.

For example, three programs have been developed to support students. The first is TRiP: The Regina Intersectoral Partnership. The objectives of this program are:

- early identification and prevention initiative for children 11 years old or younger (11 UI), and youth 12 years of age and older (12 & Up), who are exhibiting behaviours that may put them at risk for criminal involvement or an increased risk of victimization;
- focused on a coordinated service support; and
- creating a reduction of barriers to pro-social activities, increased school engagement, and ultimately reduced vulnerability for children, youth and their families.

The second program is the Early Years Family Centres. Three centres, two located in Regina Public School facilities (Scott Collegiate and Dr. L.M. Hanna Elementary School) and one at Miller Catholic High School provide opportunities for parents and children, newborn to age 6, to engage in supports for literacy development, health care and child development along with play programs.

The third program is the Summer Success Literacy Camps in partnership with the United Way. Regina Public Schools ran five two-week camps, one focusing on Prekindergarten and Kindergarten students, while the remaining four focused on students in grades 1 through 3. The camps targeted vulnerable students, allowing them additional reading instruction to prevent a decline in their June reading levels.

In 2015-16, Regina Public Schools worked closely with human services partners to establish a Community Violence Threat Risk Assessment (VTRA) protocol. This protocol supports collaborative planning among the partners to reduce violence and prevent traumatic events. On April 10, 2017, there was an official signing and launch of the community VTRA protocol.

Regina Public Schools continues to partner with Regina Catholic Schools, Prairie Valley School Division and the File Hills Qu'Appelle Tribal Council, post-secondary institutions, business and industry to support the Regina District Industry Education Council (RDIEC). The role of the RDIEC is to provide career development opportunities for youth, educators and career practitioners.

Programming at Campus Regina Public provides curriculum that is taught with an experiential approach. Many industry partnerships are involved in delivering this model, including those with SaskTel, Regina Qu'Appelle Health Region, Regina Police Service, Avante Garde Beauty Training Specialist, Capital Automotive Group, Conexus Credit Union, Praxair, Lincoln Welding, Habitat for Humanity, U of R Early Childhood, and Regina Fire and Protective Services.

RPS is also collaborating with the City of Regina and Regina Public Library to build māmawêyatitân centre. The purpose of this project, which will be the new home of Scott Collegiate, is to provide an integrated approach to service delivery to the residents of north central Regina.

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

Regina Public Schools' priority strategy is to increase the number of students who increase grade-level proficiency in literacy and numeracy. This includes using provincial and division assessment information to identify learning needs and design appropriate instruction, as well as building capacity for providing classroom based interventions. Regina Public Schools has a goal of 95% of students achieving grade level in reading, writing and math by 2017.

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

- Reading and writing professional development provided to teachers in their second year of service.
- *Sask Reads* webinar provided to Grades 1-3 teachers and elementary school-based administrators.
- Targeted professional learning provided for all Elementary Administrators regarding Lead Learners and Instructional Approaches using *Sask Reads for Administrators* and *Sask Reads* as resources.
- Participated in *Sask Reads for Administrators* Provincial Priority Team which initiated research on *Sask Reads* implementation.
- Professional development provided for new primary teachers and primary teachers new to role on Fountas and Pinnell Benchmark Assessment, GB+, and LaRoue French reading instruction.
- Year Three of Summer Success Literacy Camps offered for vulnerable Grades 1-3 students at four selected schools that focused on reading intervention and the addition of a PreK/K program at two of the schools.
- A focus on Grade 2 readers in schools provided with Early Reading Intervention teachers.
- One-half day of professional development was provided to Grade 4 English and French teachers, and Grade 7 and 9 English teachers. The session provided time to become familiar with the ESSP holistic writing rubrics and to communicate expectations regarding Education Sector writing data collection beginning June 2018. An online site hosts professional resources in support of assessing and teaching writing. Educators in RPS continue to access the website on an ongoing basis.
- Regina Public Schools works to ensure Progress Reporting takes place regularly in honest and respectful ways. For a small number of students, the traditional Progress Report does not work. Throughout 2016-2017, Learning Resource Teachers and division based staff

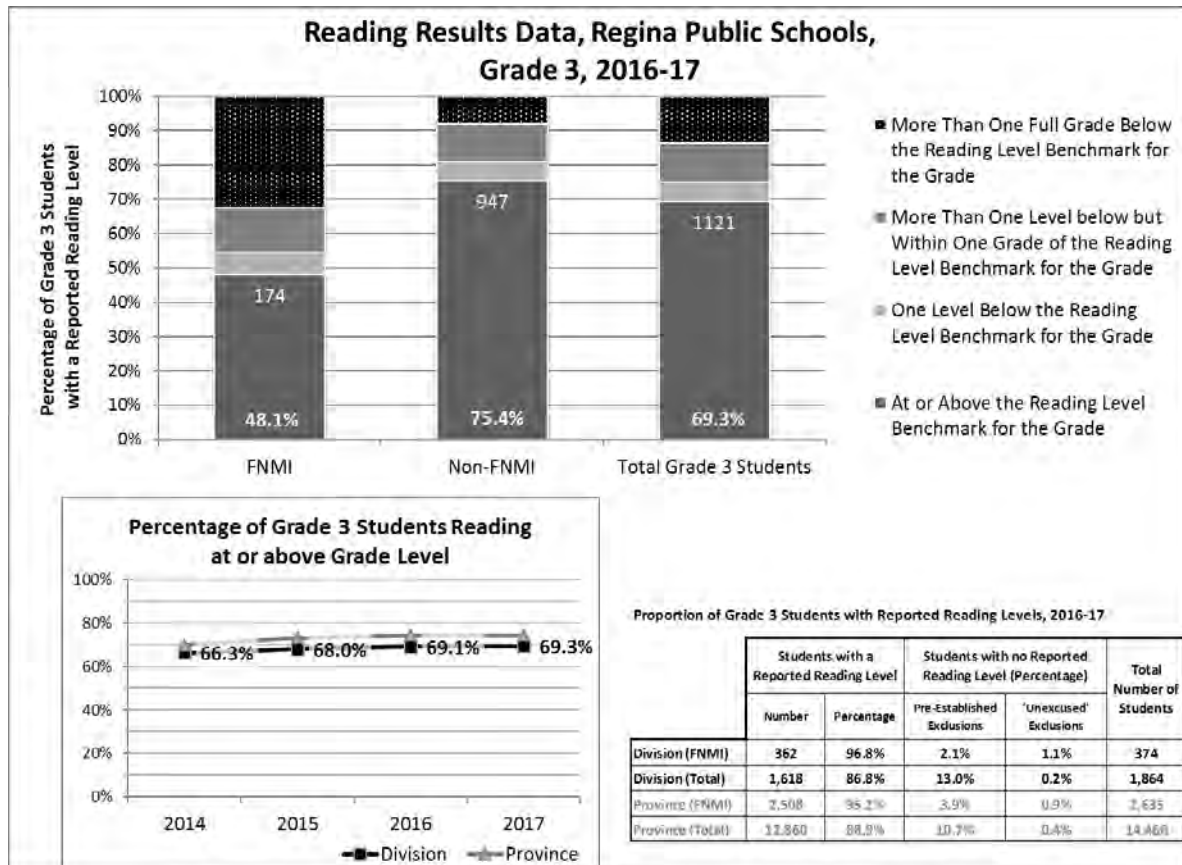
created a process more developmental in nature. Continuums were created and trialed for reading, writing and math.

- Expanded Grade 8 math supports and created Grade 9 and 10 math supports on Regina Public Schools ProSchool site.

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.



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

Regina Public Schools shows a slight improvement in year-over-year reading levels of all Grade 3 students with 69.3% of all students reading at or above the grade level benchmark, representing a 0.2 percentage point increase from 2016. This latest increase is a 4-year division high for this measure, although it does remain slightly lower than provincial averages. For FNMI subpopulation, the results for this year are 48.1% of students read at or above the grade level benchmark, representing a 1.0 percentage point increase from 2016. It is encouraging that the trend for Regina Public Schools over time is that of steady improvement in all areas.



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

Work collaboratively with Ministry of Education personnel to align practices with the focus of Following Their Voices (FTV). Regina Public Schools, Superintendent and Supervisor of Aboriginal Education will work with FTV team to increase the current monthly attendance by 5% each month.

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

- Regina Public Schools monitored and provided regular attendance data to FTV team.
- Shared data with staff to analyze, disaggregate, and identify attendance trends.
- Incorporated a full-time Aboriginal Advocate teacher at Kitchener School to monitor the achievement levels of FNMI students on a regular basis.
- Ensured attendance data is distributed bi-weekly to Aboriginal Advocate teachers. Removed fiscal barriers such as lunch and transportation cost by providing lunch passes and bus tickets to students in need.
- Employed a cultural liaison worker to help support the division's efforts in improving results for FNMI students.

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

Average Final Marks

Teacher-assigned grades/levels of achievement are important indicators of student performance in school. Course grades are used for grade promotion and graduation decisions, to meet entrance requirements for post-secondary education, to determine eligibility for scholarships and awards and by some employers when hiring. The following displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

Average Final Marks in Selected Secondary-Level Courses, 2016-17

Subject	All Students		Non-FNMI		FNMI	
	Province	Regina Public	Province	Regina Public	Province	Regina Public
English Language Arts A 10 (Eng & Fr equiv)	73.3	72.4	76.4	75.0	61.0	59.0
English Language Arts B 10 (Eng & Fr equiv)	73.0	72.9	76.0	75.2	61.0	59.9
Science 10 (Eng & Fr equiv)	72.3	72.2	75.6	75.3	59.5	57.2
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	68.1	76.2	71.0	61.5	55.2
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	72.4	74.9	74.1	61.9	60.0
English Language Arts 20 (Eng & Fr equiv)	74.7	72.9	76.7	75.1	64.9	59.4
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	63.0	70.2	65.7	61.4	53.6
Math: Foundations 20 (Eng & Fr equiv)	73.8	73.3	75.6	75.9	63.7	56.2

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

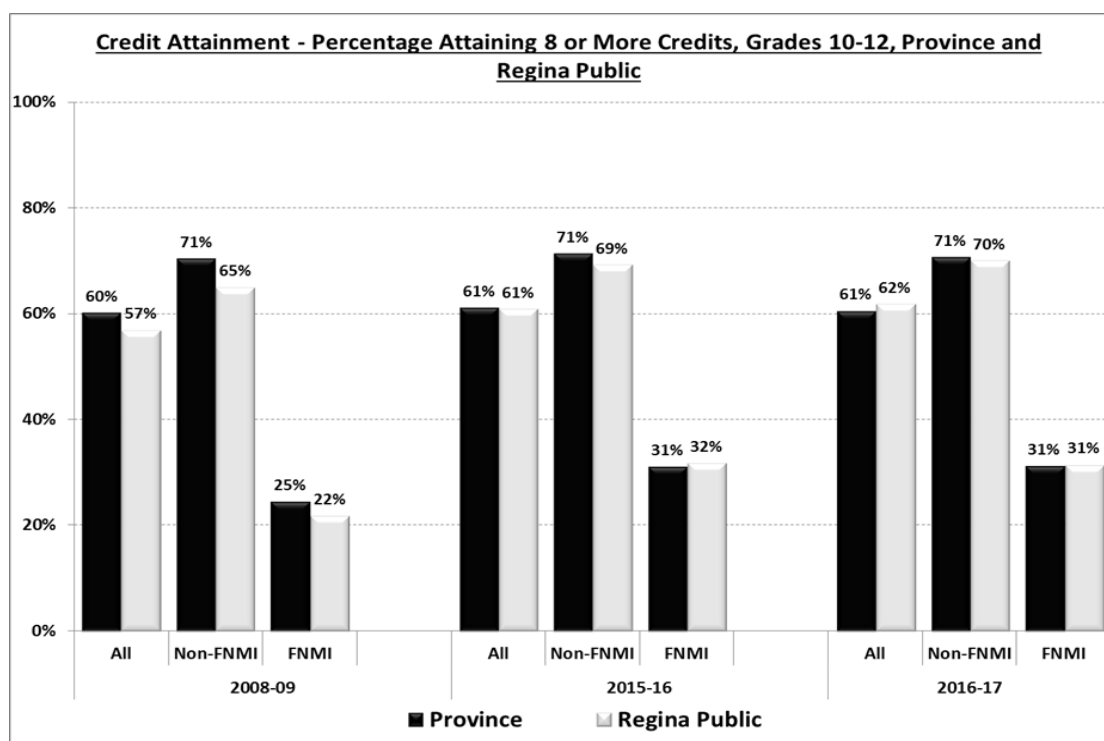
Analysis of results

In 2016-17, across all courses identified, the average grades (by subject) for students in Regina Public Schools (RPS) range from 63% to 73.3%. In all areas but one, (Math Foundations 20 for non-FNMI students), the division results for this measure are slightly below the provincial averages. The division remains proud of the results of FNMI students, yet still recognizes the gaps that exists in achievement levels between FNMI and non-FNMI students.

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.



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 FNMI or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

Analysis of results

Regina Public Schools is seeing a trend of steady increase from 2008-09 (baseline) to 2016-17 for “all” students going from 57% to 62% (now exceeds the provincial rate for this measure) and for non-FNMI students going from 65% to 70%. Most importantly, the RPS is proud of the nine percentage point increase for FNMI students during that same period, bringing the results for this subpopulation of students up to provincial results. This trend is also supporting an improved grad rate for FNMI students. That said, RPS recognizes the gap in credit attainment levels between FNMI and non-FNMI students and continues to work to reduce that gap.

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

Regina Public Schools' priority goals are to achieve an "on-time" graduation rate of 80% by 2017 and achieve a 95% grade-to-grade transition rate by 2017.

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

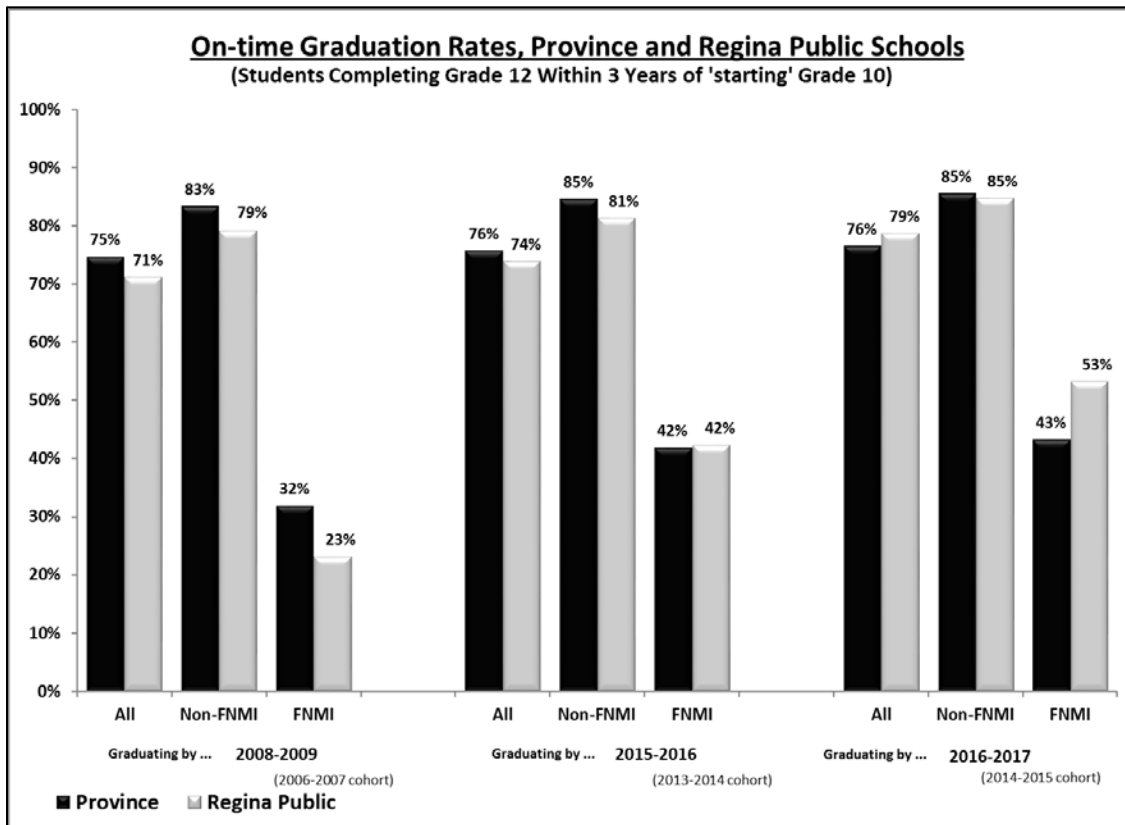
- Participated in the Grad Rate Symposium and Provincial Learning Team working group focused on improving data gathering, attendance monitoring, intervention and grad and post-grad planning.
- Regina Public Schools has each school to develop a graduation and post graduation plan using *My Blueprint* as the program that will fulfill the requirements of this initiative. Leadership teams have been identified in each building and professional development time has been provided for staff to begin using this tool for graduation and post graduation planning.
- Continued the development and expansion of a local interagency structure to facilitate the necessary relationships, resource sharing, and programming to support students demonstrating chronic absenteeism. RPS has partnered on the development of TRiP (The Regina intersectoral Partnership) focusing on a community solution to attendance and behavior concerns.
- Continued to implement an Attendance Intervention Protocol and Incentive Initiative to better identify and target students who were beginning to be absent habitually and those who are chronic non-attenders. Through a series of interventions and with the involvement of families, RPS provides consistent monitoring and support for students in addressing issues causing their absenteeism. As a complement to this focus, RPS also provides an incentive to encourage regular attendance. Began planning an Attendance Matters promotional campaign for implementation in 2017-2018.
- Continued to support our Aboriginal Advocate positions so that all but one high school now have this resource to engage and support families with school.
- Supported the second year implementation of the High School Re-Engagement Centre (@HERE), designed for students under 16 who struggle with attendance. In this smaller environment, students are re-engaged to school by providing highly motivating, interest based instruction differentiated to their academic abilities and needs. Students are then transitioned back to their home high school.
- Supported the second year of the High School Registration Centre to welcome all new high school students into Regina Public Schools to ensure their transition is successful.

- Offered Advanced Placement courses in all high schools to provide enrichment and improved engagement. The number of AP course offerings continues to expand in every high school each year.
- Continued supporting and imbedding a “Triple Eight” strategy to encourage and support all students who are capable of attaining eight credits in each of the Grades 10, 11, and 12 years. All Regina Public high schools had a goal supporting the division’s Triple Eight Strategy.
- Continued focus on credit recovery, high school advisory, attendance interventions and Aboriginal Advocates to work in unison to help schools achieve their Triple Eight goals. Participated with the Ministry in the development of a provincial policy for credit recovery.
- Continued to implement the “Family of Neighbourhood Schools” model as part of the 2014 High School Strategy to balance high school enrolments across the division.
- Ensured, through analysis and consultation, that all high school staff had expertise and training in the subjects they were teaching.
- Created a working group to develop a student engagement framework for implementation in 2017. Within it are guidelines for creating classroom environments conducive to engaging practices for student learning.
- Revised and provided recommendations to enhance our high school advisory program ensuring every student has at least one significant adult to support them through high school.

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

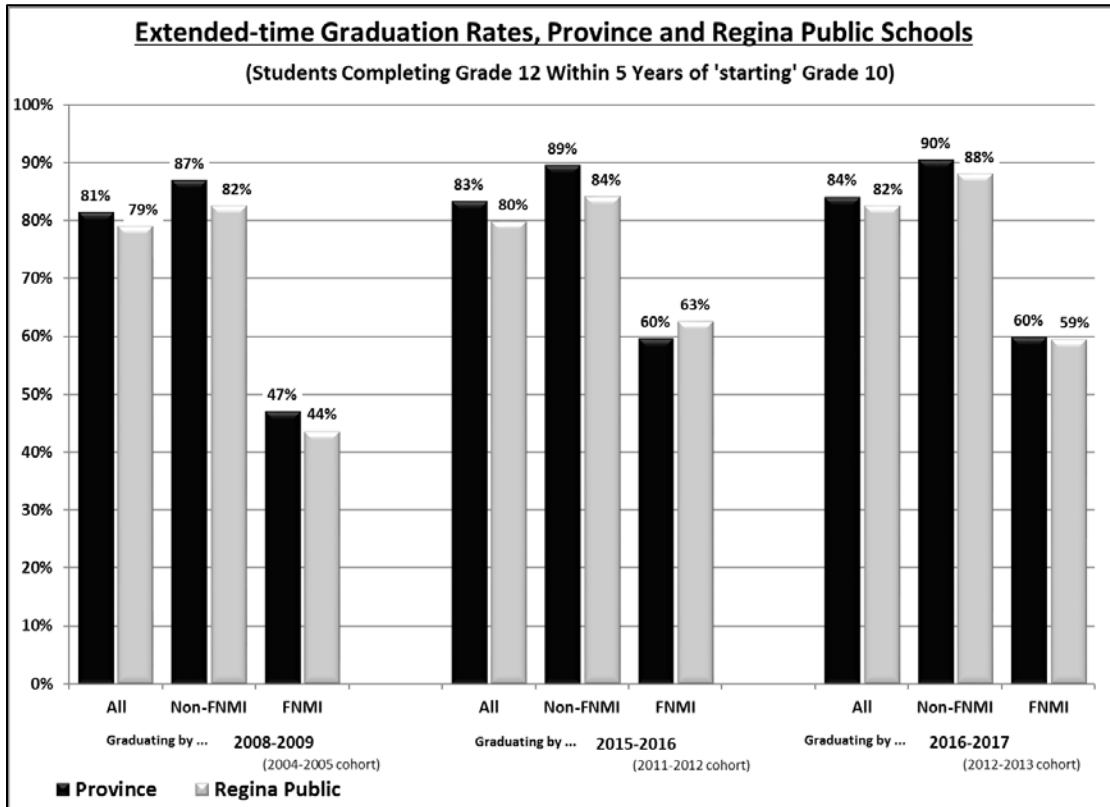
Analysis of results

Regina Public Schools' on-time graduation rate for all students has shown significant improvement and is now above the provincial average. Since 2008-09 (baseline year), RPS has experienced significant increases in the percentage of students graduating on-time, with increases in all categories again in 2016-17. This is especially noteworthy as RPS is a large division that is growing in population and diversity (see Demographics section, p. 29). Overall, 79% graduated on-time up from 71% in 2008-09, and up from 76% last year. This includes 85% of non-FNMI students (up from 79% in 2008-09), and 53% of FNMI students (up from just 23% in 2008-09). The 11 percent point increase in FNMI graduation rates (from 42% in 2015-16 to 53% in 2016-17) translates to roughly 30 more FNMI student graduating on-time in 2016-2017. The trend line for on-time graduation results continues to increase, most significantly with FNMI students. RPS is especially proud of the increase in FNMI on-time graduation rate and that it is now significantly above the provincial average (53% as compared to 43%). Reducing this gap continues to be an important Regina Public School division goal and an area of focus for further gains.

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

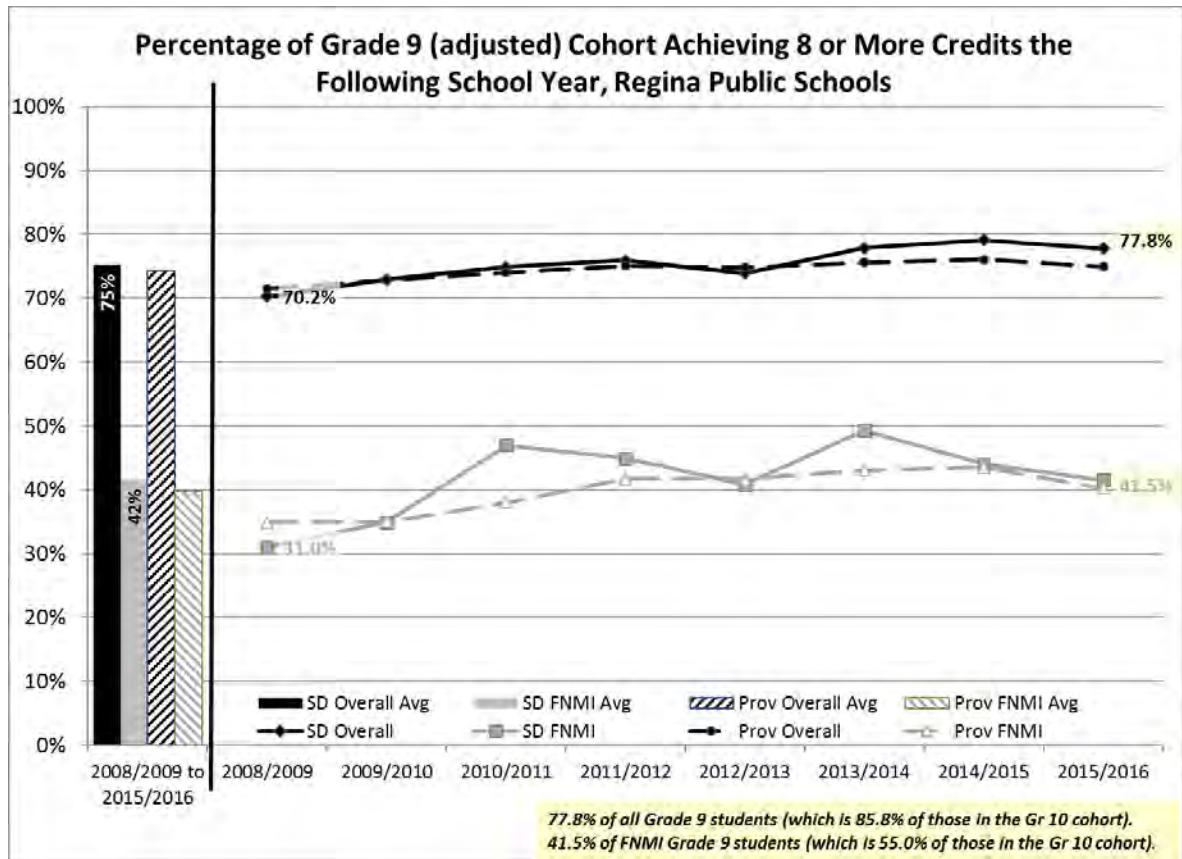
Regina Public Schools' extended-time graduation rate for all students has shown some improvement, but remains slightly below the provincial average by 2 percentage points. Since 2008-09, RPS has not seen a significant overall increase, with 82% of all students graduating in extended-time (up from 79%) and non-FNMI students at 88% (up from 82%). However, RPS has seen huge success for FNMI students over this time period with a 15 percentage point increase to 59% up from 44% in FNMI graduation rates. Additionally, over the course of this last year, while achievement rates have shown a slight increase for all students and non-FNMI, there was a decrease in the percent of FNMI students (59% down from 63%). The division's overall trend line of results continues to increase. This is especially noteworthy as RPS is a large division that is growing in population and diversity. RPS is proud that the FNMI extended-time graduation rate is now relatively on par with the provincial average. There continues to be a variance between both the on-time and extended-time graduation rates for FNMI students and non-FNMI students in Regina Public Schools. Reducing this gap continues to be an important RPS goal and an area of focus for further gains.



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.

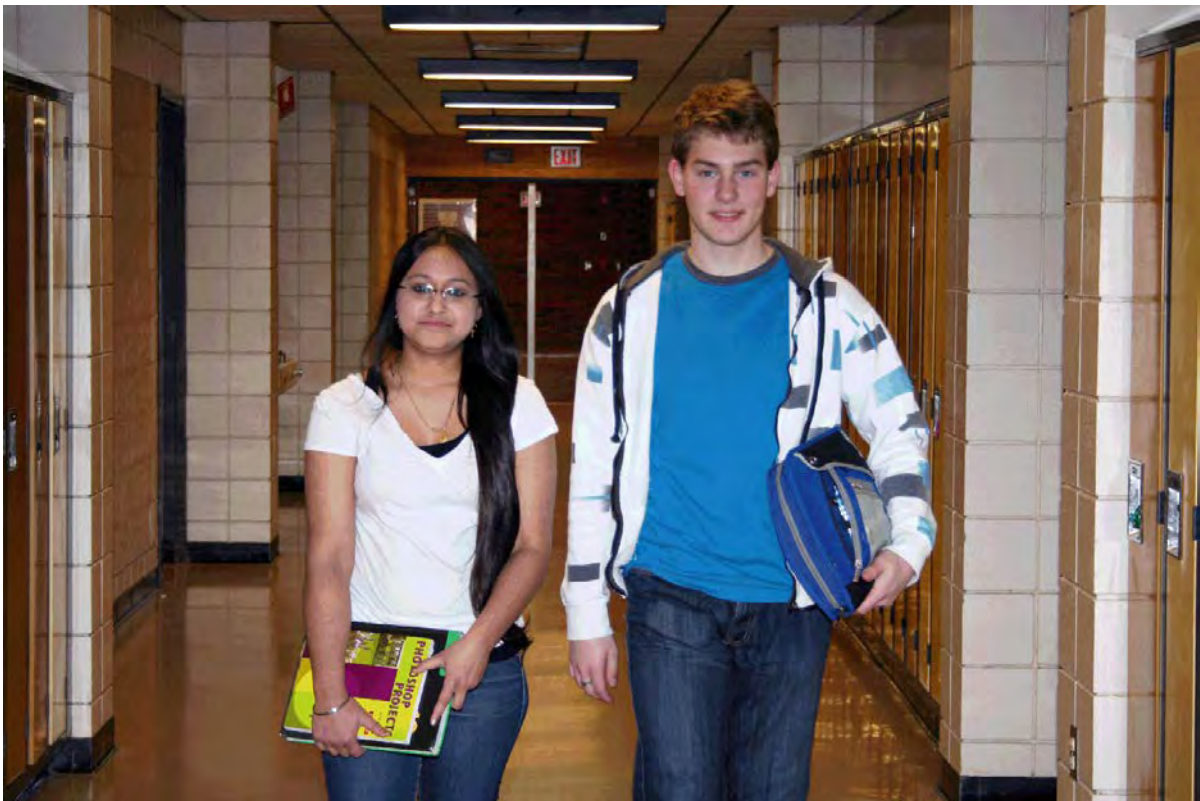


Notes: Percentages are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals 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

Regina Public Schools has seen an increase in credit attainment for these cohorts over time. Since 2009 all RPS students' credit attainment has increased by almost 8 percentage points, up to 77.8% from 70.2%, while FNMI students have seen a slightly more rapid increase with some yearly fluctuation up to 41.5% from 31.0% eight years earlier. In both subpopulations, RPS has shown increases that are slightly above the provincial results for these subpopulations. Overall transition rates continue to rise. Despite a slight decrease relative to last year's transition rates for FNMI students, the general upward trend is encouraging. The 8-year averages (displayed on the left of the graphic) both overall and for FNMI students exceed the provincial averages by a small margin. This is significant success as RPS is a large division that is growing in population and diversity requiring substantial work to not only maintain rates but improve them as well. RPS believes credit attainment results are directly correlated with an increased focus on credit recovery and attendance in all RPS high schools.



Sector-Wide Efficiencies

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 Sector-Wide Efficiencies outcome

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Sector-Wide Efficiencies outcome

- Identify and participate in opportunities to collaborate with other school divisions to achieve efficiencies and benefit students.
- Implement strategies to enhance and balance facilities utilization.
- Update Human Resources processes and procedures.
- Review existing operations to identify opportunities for efficiencies and redirecting resources.

- Executed a Memorandum of Understanding with Regina Catholic Schools regarding joint busing.
- Continued implementation of a new Human Resources/Payroll system, Atrieve, with the goal of updating and streamlining existing processes.
- Implemented a number of elementary school boundary changes in an effort to balance school enrolments.
- Participated in joint procurement activities associated with furnishing and equipping five new schools scheduled to open Fall, 2017.
- Worked with SaskTel to improve internet response time at all elementary schools.

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

Regina Public Schools' priority strategy for the early years is to increase the number of Kindergarten students who enter Grade 1 ready to learn. This includes defining school readiness, professional development focusing on language and social development, identifying and removing barriers for attending Prekindergarten and Kindergarten programs, identifying common expectations and practices suitable for early learners, and continued use of family-based and interagency approaches to address vulnerability.

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

- Professional learning sessions for Prekindergarten that included training and support for teachers new to the role (i.e. mentorship, instruction and assessment practice, readiness, Early Years Evaluation, and Learning Language and Loving It - Hanen) as well Seesaw Electronic Learning Journal, Supporting Diversity in the Classroom - EAL and Intensive Supports, and Professional Learning Community (i.e. Family Engagement and Empowerment).
- Professional learning sessions for Kindergarten that include training and support for teachers new to the role (i.e. mentorship, instruction and assessment practice, readiness, Early Years Evaluation, Learning Language and Loving It - Hanen, and La Roue for French Immersion); as well as, Supporting Diversity in the Classroom - EAL and Intensive Supports, and Communities of Practice (i.e. Effective Literacy in Kindergarten Modules).
- Embedded early learning and readiness connections to administrator professional development focused on reading.
- Continued use of Early Years Evaluation in Kindergarten to identify vulnerable children and provide ongoing supports.
- Re-implementation of Help Me Tell My Story, following a one-year hiatus, in all schools having Prekindergarten and Kindergarten programs.
- Implementation and support for renewed Functionally Integrated Program Progress Reporting.
- Working group created to develop and share an early learning common understanding of readiness.
- Data analysis and action planning recommendations by all Early Learning developed to support division and school strategic planning.

- Division involvement in Joint-Use Schools Working Group and initial implementation of School Division and Child Care partnership model.
- Continued support and collaboration with Early Learning Family Centers and other educational partners designed to support smooth transitions and connections between all partners and stakeholders.



Early Years Evaluation

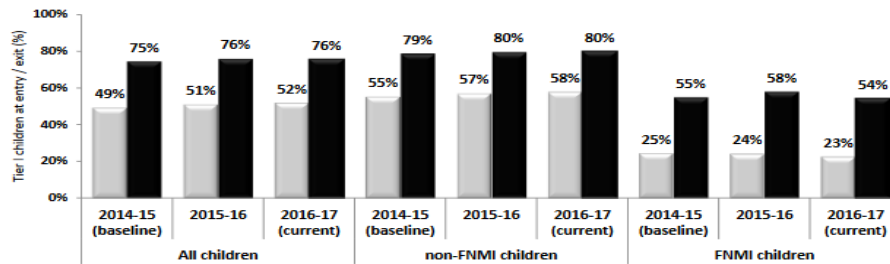
Regina Public Schools administered the Early Years Evaluation to students in 2016-17. A report is provided to each Kindergarten parent/caregiver in a face-to-face meeting in November.

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.

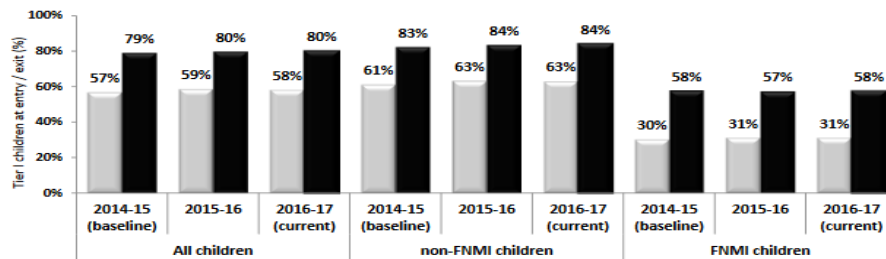
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

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)

Regina Public 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

Regina Public Schools had 76% of students leave Kindergarten ready to learn in Grade 1 in 2017. Compared to 2014-15 baseline data, results show an increase of 1% of students ready to learn in Grade 1, which mirrors the increase at the provincial level, but still remains 4% lower than the provincial average. In regards to FNMI students, RPS continues to see that subpopulation of students with significantly lower rates than the other student groups, although they remain similar to the provincial averages. Regina Public Schools continues to work to increase the number of Kindergarten students identified as “ready to learn” and to provide supports for children whose first language is not English.



Demographics

Students

As one of the largest urban school divisions, Regina Public Schools (RPS) serves more than 23,000 students and operates 41 elementary and eight high schools. Six elementary schools and two high schools offer French Immersion programs to 2,395 students.

RPS operates 41 Prekindergarten programs providing early learning experiences to over 700 three- and-four-year-olds in 25 school communities.

Thirteen elementary community schools and three community high schools have access to additional resources, including support personnel. Community schools work closely with their communities to build from strengths and develop student achievements and engagement.

In recent years, Regina has seen a remarkable increase in the number of new Canadians whose first language is not English. At the beginning of the 2016-17 school year, Regina Public Schools provided support to 2,669 EAL students. This number continued to increase over the course of the year.

Over 400 young adults, re-engaging in the learning process, benefit from specialized programs provided through the Adult and Victoria Campuses, Regina Trades and Skills Centre and through Night School.

RPS is also affiliated with three associate schools offering religious-based programming.

Division enrolments continue to increase annually, enhanced by economic growth, increased immigration, and record birthrates in the City of Regina.

RPS Enrolment by Grade

Grade			
	2014-15	2015-16	2016-17
Kindergarten	1,745	1,811	1,840
1	1,788	1,808	1,876
2	1,700	1,811	1,837
3	1,614	1,710	1,831
4	1,516	1,656	1,751
5	1,543	1,564	1,679
6	1,504	1,559	1,585
7	1,374	1,519	1,614
8	1,543	1,411	1,567
9	1,459	1,506	1,391
10	1,670	1,609	1,704
11	1,572	1,601	1,541
12	2,132	2,126	2,160
Total	21,160	21,691	22,376
PreK	689	714	766

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	1,331	1,419	1,328
	4 to 6	809	940	959
	7 to 9	798	837	854
	10 to 12	1,123	1,133	1,125
	Total	4,061	4,329	4,266
French Immersion	K to 3	969	1,036	1,056
	4 to 6	522	556	583
	7 to 9	365	417	437
	10 to 12	229	301	319
	Total	2,085	2,310	2,395
English as an Additional Language	1 to 3	646	718	777
	4 to 6	645	684	726
	7 to 9	478	477	502
	10 to 12	608	622	664
	Total	2,377	2,501	2,669

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

Staff

Regina Public Schools employs approximately 2,274 full-time equivalent employees in a variety of school-based and division-level positions. While the majority of employees are teachers or professional educators in supervisory positions, RPS also employs ancillary professionals, such as occupational therapists, speech-language pathologists, and psychologists. Additionally, support personnel, including special education assistants, administrative assistants, trades people, facility technicians, teacher associates, resource centre assistants and technicians, and nutrition coordinators, are just a few of the types of positions held by RPS employees. At the school division administrative level, RPS also employs a number of administrator, business, and information technology professionals.

In addition to the local teachers' association, the Regina Public School Teachers' Association, employees are represented by three separate CUPE locals (650, 3766 and 4643), an SGEU local and a SUN local. RPS administers an Employment Equity Plan in its effort to ensure a representative workforce.

School Division Staff – 2016-17

Job Category	FTEs
Classroom teachers	1,388
Principals, vice-principals	80
Other educational staff – (positions that support educational programming) - e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	571
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, administrative assistants, clerks	35
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	184
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	3
League of Educational Administrators, Directors and Superintendents (LEADS)– e.g., director of education, superintendents	13
Total Full-Time Equivalent (FTE) Staff	2,274
Notes: <ul style="list-style-type: none">• 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.• Information for all staff is at August 31, 2017.	

Source: RPS Human Resources

Senior Management Team

The Director of Education, Greg Enion, reports directly to the Board of Trustees. Reporting to the Director are three Deputy Directors; the Supervisor of Policy, Planning and Research (Mark Whiting); and the Supervisor of Communications (Terry Lazarou).

The Deputy Director of Division Services, Debra Burnett, has responsibility for business affairs, educational facilities, accounting, human resources and payroll, information technology services, stores and distribution, and transportation. Three superintendents report directly to this position.

The Deputy Director of School Services, Mike Walter, has one superintendent as a direct report and oversees school operations, which includes major teacher staffing responsibilities.

The Deputy Director of Student Achievement, Darren Boldt, is responsible for all aspects of student achievement. Four superintendents report directly to this Deputy Director. Each of those four superintendents oversees a team of ancillary professionals and school principals and has responsibility for a group of specified schools.



School Division Infrastructure and Transportation

Regina Public Schools (RPS) takes pride in its educational facilities. Physical surroundings have a significant impact on student achievement and on the provision of equitable opportunities for learning and the delivery of effective programs.

RPS operates 41 elementary schools, eight high schools, Campus Regina Public (including Victoria Campus) and the Adult Campus, in addition to the Division Office.

The face of Regina is changing and growing. RPS continues to change with the city it serves. RPS is focused on instruction and successful outcomes for all students. RPS is planning for the future, both in terms of how students are taught as well as the facilities they attend. That is why RPS has an ongoing plan to renovate or rebuild school buildings so that they can complement the professional and caring teaching that goes on inside.

Preventative maintenance and school renewal funding is provided for a number of repairs and enhancements to existing facilities. Some of these are identified in this document under the heading: Infrastructure Projects.

RPS continued to work with the Ministry of Education and Regina Catholic Schools on the construction of three new joint schools in Regina's newest neighbourhoods. The division also progressed on work to replace the École Connaught Community School building. These four schools are scheduled to be open in the fall of 2017.

As well, during the 2016-17 school year construction continued on māmawēyatitān centre in preparation for a fall 2017 completion and opening.

RPS Capital Development Projects

Projects in Progress

Project	2012-13	2013-14	2014-15	2015-16	2016-17
Māmawēyatitān Centre (North Central Shared Facility/ Scott Collegiate)	Design Stage	Design Stage	Construct	Construct	Construct
Connaught School	Facility Study Completed & Approved	Design Stage Approved	Plan	Construct	Construct
New Elementary School (Harbour Landing)		Plan	Design Stage	Construct	Construct
New Elementary School (Greens on Gardiner)		Plan	Design Stage	Construct	Construct
New Elementary School (Rosewood Park)		Plan	Design Stage	Construct	Construct

Projects awaiting Ministry approval to proceed to next stage:

Project	2011-12	2012-13	2013-14	Since 2014-15
Imperial/McDermid**	Facility Study	Facility Study Completed & Approved	Design Stage Site selected (Pending)*	Design Stage Site selected (Pending)*
Argyle(Athabasca)**	Design Stage (Pending) *	Design Stage (Pending)*	Design Stage (Pending)*	Design Stage (Pending)*
Glen Elm(Haultain)	Facility Study	Facility Study Completed & Approved	Design Stage (Pending)*	Design Stage (Pending)*
Southeast High School		Facility Study	Study Completed	Study approval (Pending)*

*awaiting Provincial Government Approval

** re-submitted as joint-school projects with Regina Catholic Schools in 2016-17

School List

There are 41 elementary schools, eight high schools, an Adult Campus and the Campus Regina Public Victoria Campus in the Regina Public School Division. RPS is also affiliated with three religious-based affiliate schools.

School	Grade Level
Albert	PreK-8
Arcola	PreK-8
Argyle	K-8
Balfour	9-12
Henry Braun	K-8
Judge Bryant	PreK-8
Ruth M. Buck	K-8
Campbell	9-12
Centennial	PreK-8
M.J. Coldwell	PreK-8
Connaught	PreK-8
Coronation Park	PreK-8
Davin	K-8
Douglas Park	PreK-8
Dr. George Ferguson	PreK-8
W.H. Ford	PreK-8
Glen Elm	PreK-8
Grant Road	PreK-8
Dr. L.M. Hanna	PreK-8
W.S. Hawrylak	K-8
Wilfred Hunt (Hospital Schools: Wilfred Hunt RQHR Transitional Program)	K-8
Imperial	PreK-8
Henry Janzen	K-8
F.W. Johnson	9-12
Kitchener	PreK-8
Winston Knoll	9-12
Lakeview	K-8
George Lee	K-8
Jack MacKenzie	K-8
MacNeill	K-8
Martin	9-12
Massey	K-8
McDermid	PreK-8

School	Grade Level
Gladys McDonald	K-8
McLurg	PreK-8
Marion McVeety	PreK-8
Ethel Milliken	K-8
Elsie Mironuck	PreK-8
Ruth Pawson	K-8
Dr. A.E. Perry	K-8
W.F. Ready	K-8
Rosemont	PreK-8
Scott	9-12
Seven Stones	PreK-8
Sheldon-Williams	9-12
Thom	9-12
Thomson	PreK-8
Walker	PreK-8
Wilfrid Walker	K-8
Campus Regina Public	
Cochrane & Victoria Campus	9-12
Adult Campus	
Harvest City Christian Academy	K-12
Regina Christian School	K-12
Regina Huda School	PreK-12



Infrastructure Projects

The following Infrastructure projects were undertaken in the 2016-17 school year.

School	Project	Details	2016-17 Cost
Arcola School	Retrofit	Interior classroom addition	\$219,314
Arcola School*	Relocatable Addition	Installation of Relocatable Classrooms	\$344,719
Balfour Collegiate*	Structural Repair	Partial Foundation Repair	\$797,591
Campus Regina Public	Roof	Partial Roof Replacement	\$798,927
Connaught*+	New School	Construction	\$9,033,678
Douglas Park School*	Relocatable Addition	Installation of Relocatable Classrooms	\$559,518
École Harbour Landing School*+	New School	Construction	\$27,944,317
Ethel Milliken School	Roof	Partial Roof Replacement	\$237,708
Gladys McDonald School	Roof	Partial Roof Replacement	\$443,842
Grant Road School	Roof	Partial Roof Replacement	\$569,183
Henry Janzen School	Roof	Partial Roof Replacement	\$249,611
Judge Bryant	Roof	Partial Roof Replacement	\$304,560
Lakeview School	Retrofit	Attic Repairs	\$428,379
Plainsview School*+	New School	Construction	\$25,383,485
Scott Collegiate+	New School	Construction	\$11,447,552
Massey School	Roof	Partial Roof Replacement	\$264,480
École Wascana Plains School	New School	Construction	\$26,023,693
Wilfred Hunt School	Roof	Partial Roof Replacement	\$487,374
Total			\$ 105,537,931

* Part of the cost of this project was paid during the 2015-16 budget year.

+ This project will be continued in 2017-18 and part of the cost will be incurred during 2017-18.

Student Transportation

Regina Public Schools is an urban school division offering education to public ratepayers residing within the borders of the City of Regina. In 2016-17, transportation services were provided to elementary school students in Grades 1 to 8 who reside more than 1.2 kilometres from their designated school and to Kindergarten students who reside more than 600 metres from their designated school.

During the school year, a review of eligibility criteria was undertaken the results of which were communicated to parents/guardians, daycares, and the community. Beginning in the 2017-18 school year, Regina Public Schools will provide transportation to students in Kindergarten to Grade 8 who reside within newly formed Transportation Zones.

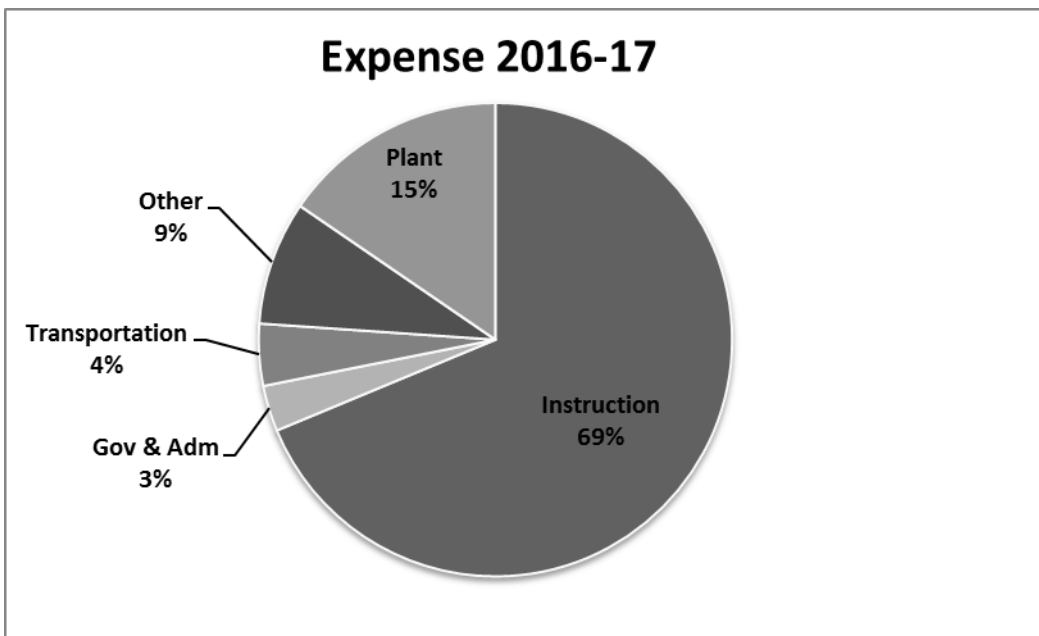
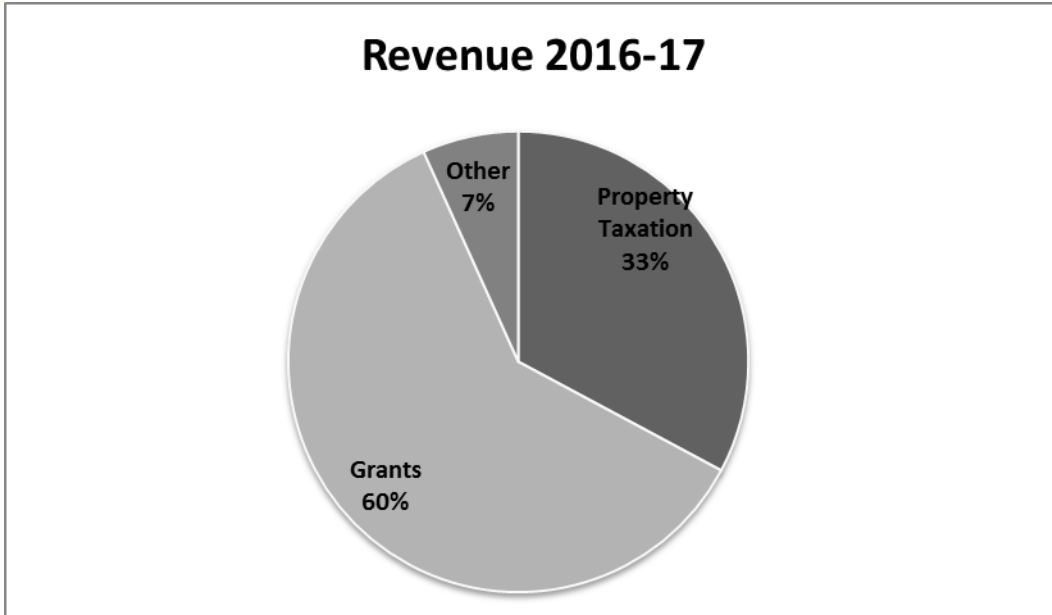
Regina Public Schools also provides daily transportation services to special needs students and ensures that transportation services are also available for curricular and extracurricular activities and trips.

Regina Public Schools owns its school buses; however, it contracts out the operation and maintenance of the school buses. In addition, taxi cabs and other light vehicle providers are contracted to provide transportation services. In 2016-17, the school division signed a Memorandum of Understanding with the Regina Catholic School division regarding future discussions on joint-busing.



Financial Overview

Revenue and Expenses



Budget to Actual Expenditures and Variances

Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2016 to August 31, 2017

	2017	2017	2016	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	85,336,440	93,822,473	86,399,460	8,486,033	10%	1
Grants	201,467,097	172,684,501	205,397,159	(28,782,596)	-14%	2
Tuition and Related Fees	1,630,000	1,334,680	1,536,328	(295,320)	-18%	3
School Generated Funds	3,900,000	4,480,248	4,142,233	580,248	15%	4
Complementary Services	2,978,742	3,308,084	3,658,500	329,342	11%	5
External Services	8,615,664	9,090,924	8,445,686	475,260	6%	6
Other	947,239	1,111,798	1,190,291	164,559	17%	7
Total Revenues	304,875,182	285,832,708	310,769,657	(19,042,474)	-6%	
EXPENSES						
Governance	898,910	821,140	552,970	(77,770)	-9%	8
Administration	6,657,532	6,709,954	6,579,209	52,422	1%	
Instruction	167,349,236	165,352,386	161,384,526	(1,996,850)	-1%	
Plant	36,547,150	37,157,500	38,243,622	610,350	2%	
Transportation	9,843,911	10,168,594	9,628,991	324,683	3%	
Tuition and Related Fees	605,673	447,607	499,086	(158,066)	-26%	9
School Generated Funds	3,723,423	3,803,470	3,812,873	80,047	2%	
Complementary Services	5,090,611	5,511,819	5,703,985	421,208	8%	10
External Services	8,898,588	9,374,086	8,445,686	475,498	5%	11
Other Expenses	1,175,165	1,224,667	1,277,813	49,502	4%	
Total Expenses	240,790,199	240,571,223	236,128,761	(218,976)	0%	
Surplus (Deficit) for the Year	64,084,983	45,261,485	74,640,896			

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

Note	Explanation
1	Education Property Tax revenue budget originally based on 2016 calendar year. Actuals are based on four months from 2016 and eight months from 2017, which had a large increase.
2	Combined impact of capital grants being lower and property tax levy being greater than projected.
3	The number of students paying tuition fees lower than expected.
4	Student fee collections, grants, donations and partnership revenues higher than expected.
5	Special program grant revenues higher than expected.
6	Associate School program revenues higher than expected due to enrolment increases.
7	Interest revenue higher than budget estimate due to higher than anticipated rates.
8	Trustee indemnity lower due to departure of one trustee prior to the end of their term. Professional development and 2016 election costs also lower than anticipated.
9	Tuition fee payments lower than projected.
10	Due to receipt of increased special programming grants, expenditures higher than budgeted.
11	Higher than expected Associate School program revenues offset by increased expenditures.

Appendix A: Payee List – 2016-17

Board of Education Remuneration

Name	Remuneration ***	Travel		Professional Development**		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, Cindy	25,802	-	-	1,019	-	675	27,496
Ekong, Jane	26,042	-	-	1,309	-	687	28,038
Foster, Tanya	20,833	-	-	1,038	-	549	22,420
Gagne, Katherine*	30,111	-	-	2,505	-	821	33,437
Hicks, Adam	20,833	-	-	2,553	-	549	23,935
Kasperski, Jay	20,833	-	-	1,022	-	549	22,404
O'Reilly, Kathleen	4,968	-	-	0	-	125	5,093
West, Dale	5,208	-	-	0	-	0	5,208
Young, Aleana	26,042	-	-	1,151	-	687	27,880

* Board Chair

** Professional development includes education, training and conferences

*** One-third of the total remuneration paid is designated as having been paid in respect of general expenses

Trustees O'Reilly and West did not run in the 2016 election

Trustees Foster, Hicks and Kasperski were elected or acclaimed in the 2016 election

Personal Services

Listed are individuals who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

Name	Amount
ACHEMICHUK, DANITA	89,587
ACKERMAN, JASON	88,666
ADAM, BRENT	90,076
ADAM, JUNE	89,763
ADAMS, CINDY	96,186
ADAMS, KELLY	94,812
ADAMS, KYLA	102,261
ADELMAN, SCOTT	89,763
ADEMA, ELINOR	64,528
AGARAND, ANGELA	93,741
AGECOUTAY-SWEET, NATALIE	90,108
AGOPSOWICZ, TIFFANY	88,277
AIGINITIS, MARIA	85,426
AINSLEY, RENEE	87,979
AITKEN, JUSTIN	60,576
ALBERT, DUSTIN	51,976
ALEXANDER, BROOKE	71,722
ALEXANDER, DARREN	83,267
ALEXANDER, JENNIFER	84,946
ALLAN, JUNE	86,857
ALLEN, LISA	122,534
ALLINSON, SARAH	68,797
AMBROSIA, JEFFREY	97,160
AMON, PATRICK	74,041
ANDERS, SHERI-LYNN	82,623
ANDERSEN, KIMBERLY	106,718
ANDERSON, AARON	89,131
ANDERSON, DELAINE	95,615
ANDERSON, KAREN	85,896
ANDERSON, KATHERINE	88,984
ANDERSON, MARIA	95,430
ANDERSON, NICOLE	64,297
ANDERSON, ROCHELLE	91,741
ANDERSON, ROXANNE	123,335
ANDERSON COBB, KIMBERLY	90,213
ANTONINI, CORY	111,143

Name	Amount
ANTROBUS, LEANNE	72,938
APPERLEY, DEANNA	93,682
APPLEBY, JAMES	90,960
ARANEDA, ANDRES	74,268
ARCARI, MELISSA	76,457
ARCHAMBAULT, MONICA	88,381
ARDELAN, DARA	87,302
ARGUE, LANA	97,121
ARGUE, SHERYL	98,802
ARMBRUSTER, LEIGHTON	59,982
ARMSTRONG, HOLLY	90,745
ARMSTRONG, JAMIE	82,143
ASHTON, TERRY	58,715
ASSELIN, MARCEL	94,812
ATCHISON, JES	93,487
ATTWATER, CHRISTOPHER	78,119
ATTWATER, SHAE-LYNNE	86,068
AVRAM, LISA	64,707
BABCOCK, DENISE	103,438
BABCOCK, SCOTT	86,079
BACHART, JODIE	65,432
BACHELU, DENIS	92,895
BACHIU, BRENT	121,792
BACHIU, KATHLEEN	85,896
BACK, COLIN	71,049
BACK, JILL	83,385
BAETE, MONIQUE	54,648
BAGWELL, RHONDA	51,863
BAHIA, KAMALDEEP	75,651
BAILEY, KELSEY	85,266
BAILEY, THERESA	90,632
BAIRD, DEIDRE	94,812
BAKER, AMANDA	69,367
BALAS, DON	101,798
BALDWIN, CORY	64,478
BALDWIN, TERESITA	165,725
BALKWILL, ANGELA	118,602

Name	Amount
BALLANTYNE, SUSAN	90,076
BANSLEY, SCOTT	100,678
BARAGAR, ROBERT	89,763
BARAN, JACQUELINE	52,236
BARANGA REINFELDS, SLAVITA	88,230
BARBER, NEIL	88,294
BARNES, NICHOLAS	69,772
BARON-WILLIAMS, BONNIE	113,444
BARRETT, SARAH	85,583
BARTLETT, ALLEN	54,950
BASEDEN, MARGARET	60,460
BASHUTSKI, MICHELLE	86,141
BASI, HARBINDER	72,624
BASKY, EMMA	58,103
BATES, ROBERTA	86,674
BAUCHE-WILLIAMS, DANIELLE	57,456
BAUMGARTNER, AARON	117,791
BAUMGARTNER, SARAH	82,707
BAXTER, LEE	51,214
BAXTER, RICHARD	62,287
BAYDA, MELINDA	86,901
BEATTIE, JENNIFER	93,955
BEATTIE, SHERRI	118,099
BEAUREGARD, JEANNE	95,849
BEAUREGARD, TRENNA	56,366
BECHARD, RENEE	88,244
BECKMANN, LEE	72,751
BEDARD, MARIE-CLAIRE	89,135
BEKKER, JOSHUA	92,944
BELICK, LAURIE	57,838
BELIVEAU, KENDRA	79,750
BELL, SARAH	85,583
BELLAMY, TARALEE	63,188
BELLE, JAMES	67,248
BELLEGARDE, SANDRA	99,084
BENJAMIN, ERIC	71,520
BENJAMIN, ERIN	68,682
BENOIT, LORI	89,450
BENSON, BRETT	79,110
BENSON, ELIZABETH	90,093

Name	Amount
BENTZ, ANGELA	87,413
BERG, KAYLAN	65,688
BERGEN, CARIN	94,720
BERGER, KIRSTIE	60,928
BERGEY KAIP, KIMBERLY	89,607
BERRIAULT, HEATHER	87,235
BERRNS, KAREN	117,283
BETSON, ERIN	114,332
BILOKURY, KAYLA	69,724
BIRCH, ANDREA	89,158
BIRD, LEATHA	91,884
BIRD-FRATER, DEBBIE	91,729
BIRGAN DEACON, YASEMIN	69,701
BISHOFF, ERIN	88,547
BLACK, JEREMY	80,003
BLACK, KATHERINE	102,214
BLACKWELL, KRISTEN	70,251
BLAIR, DOUG	75,056
BLAIR, LAURIE	93,948
BLAKE, TINA	89,614
BLAKLEY, BRENT	90,632
BLASCHKE, MEIRA	85,461
BLENKIN, PAMELA	67,051
BLISH, NYONE	53,618
BLONDEAU, LUCAS	55,658
BLYTH, TARYN	88,921
BOEHME, LORI	90,424
BOIRE, CRYSTAL	74,414
BOJARSKI, ADA	79,783
BOLDT, DARREN	181,555
BOLEN, CHRISTINE	91,172
BOLIANATZ, ROBERTA	88,404
BOLTON, KENNETH	54,128
BONIN, MATHEW	68,295
BONNOR, CHAS	64,213
BOOTH, TABITHA	100,448
BORLAND, SIENNA	58,676
BORTIS, KALI	75,379
BORYS, JANELLE	59,481
BOSLEY, BLAYNE	89,398
BOULANGER, ALLISON	81,807
BOURLON, VANESSA	78,918

Name	Amount
BOUTILIER, STEPHEN	87,777
BOWES, MONIQUE	101,160
BOWMAN, KAREN	66,549
BOYARSKI, PEGGY	55,109
BRACE, AMANDA	59,450
BRACE, DOREEN	52,348
BRACE, GRAHAM	68,756
BRADEN, RONALD	54,757
BRADLEY, JESSE	96,005
BRADLEY, STACEY	98,816
BRADY, LISA	57,109
BRAITHWAITE, STACEY	98,769
BRANDER, BEVERLEY	89,845
BRANDER, BRUCE	91,244
BRANDT, CONSTANCE	56,089
BRANDT, JARED	69,316
BRANDT, SYDNEY	61,996
BRAUN, GARRY	91,541
BRAUN, LUKE	79,182
BRENTNELL, CARLIE	89,261
BREWER, JOLIE	71,731
BREZINSKI, GWENDOLYN	114,861
BREZINSKI, KELLY	103,587
BRIDGEMAN, JANNAE	59,549
BRIDGEMAN, SCOTT	81,467
BRIERE, JENNIFER	68,433
BRITTON, JILL	54,548
BRITTON, SHAWNA	76,390
BROCK, ADAM	54,588
BRODNER, KAYLA	70,651
BRODZIAK, SHELLEY	102,506
BROUET, MICHAEL	85,896
BROWN, AMANDA	91,627
BROWN, CINDY	85,896
BROWN, KIMBERLY	101,750
BROWN, SASHA	64,162
BROWN, SHANNON	91,192
BRUBACHER-HINES, JOCELYN	51,800
BRUCE, RYAN	101,098
BRUCE, STEPHANIE	70,096
BRYANTON, DAVID	160,156
BRYCE, MICHELE	91,536

Name	Amount
BRYSON, MICHAEL	62,654
BUISSON, NANCY	121,946
BUISSON, RENE	90,076
BURKOWSKY, LARRY	52,712
BURNETT, DEBRA	207,028
BURNETT, MELISSA	81,879
BURNS, AMANDA	63,652
BURNS, BEVERLY	90,487
BURNS, JULIA	65,963
BURNS, KEVIN	87,269
BURTON, LORI	94,634
BURZMINSKI, DALTON	55,047
BUSSIERE, DARRYL	104,901
BUSSIERE, JILLIAN	114,628
BUTTON, EDNA	93,832
BUTZ, MEGAN	68,045
BYLSMA, RENAE	87,103
BYRD, CALEIGH	69,656
BZDEL, MARK	77,036
CAISSIE, DESTINY	60,529
CAMERON, TAYLER	63,815
CAMPBELL, KASSANDRA	73,796
CAMPBELL, MARGO	99,990
CAMPEAU, ISABELLE	98,780
CANLAS, JOEL	53,919
CANN, MARCY	85,896
CARDINAL, BRIAN	65,078
CARDINAL, SHANA	75,072
CARIGNAN, DARLA	90,952
CARLSON, GISELE	98,099
CARLSON, RONALEEN	94,952
CARNOCHAN, KAIRA	52,649
CARR, JOCELYN	71,160
CARR, ROBERT	50,020
CARSWELL, BRITTANY	62,382
CARTER, JOHN	52,628
CARTERI, LINDA	58,988
CARTERI, SOPHIE	64,810
CASSELL, DAWNE	98,458
CASSWELL, CAROL	71,406
CASTLE, CLAIRE	62,565
CASWELL, RYAN	77,185
CAUL, CAROLYN	95,373

Name	Amount
CAZAKOFF, MELODY	75,677
CHABOT-GREENWOOD, JOANNE	88,483
CHALIFOUR, ANDREA	63,182
CHAMP, EMMA	71,331
CHAN, ROANNA	61,211
CHAPMAN, LESLIE	78,888
CHASE, JACQUELINE	98,550
CHASE, MELISSA	66,295
CHASTEL, PATRICK	50,417
CHAY, JANINE	52,561
CHEREPUSCHAK, ROBERT	90,311
CHERKAS, LAKEN	70,102
CHERNOFF, CURTIS	104,219
CHERNOFF, LINDSAY	56,300
CHILD, NEIL	97,385
CHISHOLM, ANGELA	92,600
CHRISTIANSEN, JODI	76,153
CHRISTIE BEACH, CAROL	87,435
CHRISTOFFEL, KATHLEEN	75,941
CHRISTOPHERSON, JOEL	91,258
CHRISTOPHERSON, KELLEY	89,131
CHURCH, JASON	70,220
CLAKE, KENNETH	113,429
CLAKE, MEGAN	82,250
CLAMPITT, DAVID	68,683
CLARK, DALE	98,429
CLARK, JANEEN	93,345
CLARKE, JARED	63,368
CLARKE, RUSSELL	114,990
CLAYARDS, HEIDI	102,999
CLAYTON, ANDREA	54,460
CLAYTON, ASHLEY	69,282
CLEMENT, CASSIE	71,173
CLEMENTS, CRYSTAL	85,029
CLEVELAND, TRACI	81,204
CLIFFORD, KEVIN	51,143
CLIFTON, EVAN	94,978
COFFIN, TIA	84,142
COLEMAN, JASON	128,775
COLEMAN, JENNIFER	94,602
COLEMAN, KRISTIN	77,528
COLERIDGE, NICOLE	85,896

Name	Amount
COLLADO, AMY	55,778
COLLIER, NAOMI	74,499
COMPAIN, MARGARET	80,372
CONSTABLE, LEAH	85,896
CONTRERAS, JUAN	54,392
CONWAY, VICKI	87,667
COOK, DEANNA	91,152
COOK, LACEY	59,949
COON, KAYTIE	64,625
CORBETT, LEAH	71,502
CORBIN, HEATHER	92,788
CORBIN, PATRICK	117,551
CORNWALL, JULIE	77,616
CORSON, MARY	71,167
COSTANZA, CHRISTINA	65,674
COSTLEY, CARMEN	50,842
COUNIOS, EVANGELIA	90,076
COUPAL, SHIRLEY	90,076
COUSE, KELLY	89,527
COXFORD, KYLA	68,602
CRAIG, LINDSEY	59,228
CRAIK, LINDA	82,187
CRAWFORD, KATELYN	66,015
CRAWFORD, LAURIE	80,462
CRAWFORD, TRINA	88,583
CRICHLow, SHIANNE	100,650
CRITTENDEN, LORRI	111,378
CROMPTON, HOLLY	72,298
CROSS, AMY	66,031
CROSS, JAMIE	90,076
CROSSAN-PARKER, BARBARA	81,118
CRUMLY, MICHELLE	68,545
CRUSE, BRITNEE	62,377
CRUSE, RYAN	80,362
CULBENGAN, ERNESTO	50,197
CULLINS, TRACY	86,164
CUMMINGS, KEENAN	62,874
CUNNINGHAM, KRISTINA	66,901
CUNNINGHAM, NICOLE	73,598
CURRIE, SHARLA	73,636
CURTIS, ANDRA	72,937
CUSHWAY, ALISON	85,896

Name	Amount
CUSHWAY, RUSSELL	89,581
CUTTING, CAMBRI	90,330
CUTTING, PAUL	75,317
CYR, KEN	72,882
CYR, VANEA	92,561
DACEY, MICHAEL	61,762
DACOSTA, MEAGHEN	62,775
DAELICK, LORI	113,313
DAHL, DOUGLAS	92,561
DAHLGREN, WAYNE	92,124
DANIELS, DUANE	115,175
DANYLUK, CARMEN	64,837
DASCHUK, ANGELA	85,758
DAVIDSON, TROY	67,277
DAVIES, JENNIE	100,791
DAVIES, KATHERINE	90,866
DAVIS, SHANNON	92,476
DAVIS-YAU, STEPHANIE	52,324
DAWUDA, ALHASSAN	55,702
DE LA CRUZ, DENNIS	55,018
DEAN, VIVIAN	90,585
DEBOLT, MADELINE	68,438
DECK, KELLY	59,413
DECKER, JENNIFER	66,417
DEIS, KELLY	87,218
DELANEY, PATRICIA	93,804
DELONG, JACQUIE	71,541
DELORME, ALANA	66,165
DELORME, RUTH	87,472
DEMYEN, GALE	53,347
DERENISKY, SANDRA	103,164
DERINGER, DONARAE	88,467
DERKATCH, MINDY	95,723
DERMODY, KAREN	85,896
DEROSIER, WILLIAM	130,108
DERZAPH, PATRICIA	60,358
DESJARLAIS, BROADRICK	88,391
DESJARLAIS, DANIELLE	86,397
DESJARLAIS, JASON	87,498
DESJARLAIS, JENNIFER	86,617
DESNOYERS, MADISON	59,373
DESROSIERS, SHEENA	86,592
DESROSIERS, SHELLEY	106,885

Name	Amount
DICKENSON, LINDA	66,999
DIETZ, MARILYN	86,274
DIGBY, GAIL	86,526
DIMEN, BRADLEY	86,421
DINSMORE, DEANNE	56,343
DOLMAGE, HEATHER	63,876
DONBROOK, ANDRA	84,826
DONOHUE, CORRIE	89,123
DONOVAN, ANNA-MARIE	93,990
DONOVEL, CHRISTINA	89,016
DOOBAY, ERIN	82,491
DORATY, KAILEY	67,967
DORE, CLAIRE	87,402
DORLAND, JEAN	57,098
DOUGLAS, THOMAS	65,240
DOWLER, SHERRI	90,076
DRACKETT, SHAUNA	92,254
DREHER, KAYCEE	63,512
DRIVER, DANIELLE	73,805
DRYBURGH, TARA	91,334
DUBE, SERGE	88,381
DUCK, MICHAEL	65,111
DUELL, NICOLE	85,108
DUFFIELD, BLAINE	85,896
DUKE, TAMMY	103,318
DUMBA, JEFF	85,896
DUMELIE, DANIELLE	73,080
DUMONT, KYLE	77,193
DUMONT, TENILLE	58,753
DUNCAN, LILLY	72,759
DUNDAS, KRISTI	56,659
DURAN, ALEXANDRA	85,896
DUSARAN, FERNANDO	51,409
DUSYK, CEANE	86,628
DYCK, DAVID	51,963
DYCK, MARILYN	86,874
DYCK, MICHAEL	91,587
EARIS, SONIA	86,096
EASTWOOD, MARY	92,630
EBBETT, AMANDA	67,844
EBERLE, KARLEE	54,885
EDEY, GWENDOLYN	90,076
EDMONDS, MURRAY	63,992

Name	Amount
EDOO, ANNA	77,200
EHRMANTRAUT, RAPHAEL	81,068
EISWIRTH, JUSTIN	66,075
ELBERG, TANYA	92,823
ELDER, LANCE	106,305
ELL, KARLA	62,888
ELLES, MANDI	64,379
ELLIS, LAURIE	101,061
ELLIS, TRACEY	102,202
EMBURY, MARILYN	89,253
EMPEY, GAIL	90,076
ENDICOTT, JEFFERY	66,434
ENDSIN, STEFAN	76,096
ENGEL, KIM	100,380
ENGEN, CHRISTOPHER	95,806
ENION, ASHLEY	74,570
ENION, CHARLENE	85,562
ENION, GREGORY	225,183
ERFLE, RUEBI	85,209
ERHARDT, LESLIE	90,076
EVANS, KELLI	96,039
EVENSON, BRODIE	62,905
EWERT-MOLESKY, LARA	89,316
EXNER, DANETTE	109,558
FARLEY, STEPHANIE	89,019
FARNDEN, SHELLEY	94,799
FAVEL, SANDRA	91,847
FAYANT, LYNETTE	85,869
FAYANT, SHANNON	114,410
FAZAKAS, MARILYN	61,647
FEDORUS, SHANNON	103,551
FEHR, MATTHEW	84,121
FEHR-ROSE, RAELEEN	76,473
FELL, REBECCA	58,537
FELLNER, JADE	72,597
FELLNER, STEPHANIE	66,195
FELSTROM, NANCY	96,663
FERNANDEZ, RAMON	52,250
FERWERDA, MICHELLE	70,447
FICK, MIRANDA	89,017
FIEGE, BECKY	86,024
FIEGE, KIRK	67,098
FIELD, MIRANDA	80,890

Name	Amount
FILYK, REGAN	70,367
FINDLAY, HEATHER	114,157
FINSTAD, PAUL	51,627
FIORANTE, LISA	67,833
FIORANTE, PAULA	86,863
FISHER, CASSANDRA	60,585
FISHER, RICHANDA	59,046
FLADAGER, JAY	117,502
FLADAGER, KIRA	109,489
FLAMAN, TAMMY	68,239
FLAMAN-DRUMM, LORI	88,185
FLATEN-ORR, BARBARA	95,452
FLENGERIS, MARIA	86,634
FLETCHER, AMBER	91,251
FLETCHER, SHANNEN	55,519
FLOOD, RYAN	92,273
FLOYD, DEVON	58,988
FORBES, DARREN	90,076
FORD, HENRY	87,567
FOREMAN, ANDREW	74,265
FOREMAN, DALLAS	75,200
FORREST, SALEMA	88,925
FORSTER, HILARY	61,636
FORSYTH, KYLEE	80,099
FORTIER-FRECON, NAOMI	90,474
FOSTER, KENT	85,740
FOSTER, SHERRON	89,766
FOUGERE, KRISTEN	64,058
FOURNIER, ROSANNE	113,537
FOWLER, LESLIE	89,816
FOX, JESSICA	63,467
FOX, SAGE	87,373
FRAESE, SHARON	53,091
FRANCISCO, MARIA	60,651
FRANK, CHRISTINE	54,901
FRANKLIN, SUZANNE	65,283
FRANKLIN, TERRALEE	74,881
FRASER, KYLA	63,808
FRASER, MIRANDA	57,721
FREDERICKSON, TERRI	90,076
FREDERIKSEN, BRENDA	87,537
FREI, LISA	117,851
FREY, CARMEN	58,448

Name	Amount
FRIARS, APRIL	66,620
FRIES, BRIAN	70,663
FRIESEN, CATHLINE	86,391
FRIESEN, JAMES	121,601
FRIESEN, JENNIFER	83,997
FRIESEN-FORD ASHURST, CYNTHIA	73,154
FRIGON, JAMES	83,829
FRIGON, LORI	85,896
FRISK-WELBURN, TANYA	91,203
FROH, LINDA	89,901
FROH, TARA	74,848
FRY, RENATTA	90,985
FUCHS, SARAH	58,762
FULCHER, JESSICA	67,337
FUNKE, HENRY	90,171
FURMAN, DANIEL	76,301
GABOURY, JEREMY	89,238
GABRIEL, BENJAMIN	51,543
GAIR, BRENDA	88,569
GALBRAITH, KRISTY	86,410
GALE, ERIN	85,074
GALENZOSKI, GORDON	52,784
GANES, MARK	64,291
GARDINER, JENNIFER	97,305
GARDINER, SCOTT	82,220
GARNER, LARISSA	75,893
GARRATT, LINDA-LEA	91,152
GARRATT, TARA	99,080
GATES, KRISTA	92,585
GATES, NICOLE	57,376
GATIN, BRIAN	100,058
GATZKE, LAURIE	141,770
GAUTHIER, SHAWN	52,921
GAVEL, MILISSA	66,133
GEDDES, ERIN	98,712
GEISS, LINDSAY	75,902
GELLNER, LYNDA	90,076
GELOWITZ, DARCY	91,256
GELSINGER, BRENT	55,718
GEMMELL, MEGAN	54,506
GEORGE, JONATHAN	65,551
GERES, BRENDA	97,995

Name	Amount
GERLACH, MELISSA	82,690
GERMAINE, SHERRY	55,264
GERMAN, ALYSEN	66,937
GERRAND, ANDREW	59,618
GERRIOR, MICHAEL	72,155
GERSPACHER, JOCELYN	86,664
GIAMBATTISTA, KRISTI	82,187
GIBSON, LACY	81,692
GIBSON, SHERI	67,294
GIESBRECHT, MATTHEW	65,692
GILROY, MARJORIE-ANNE	90,048
GILROY, RULENE	96,074
GILROY, WARREN	64,437
GINETZ, KARRIE	66,142
GIRODAT, DALE	122,417
GIROUX, STEFANIE	75,986
GLASSER, JENELLE	59,466
GLASSPELL, GEOFFREY	93,415
GLASSPELL, MELISSA	57,233
GLOVER, JUSTINE	79,293
GOBY, BENJAMIN	90,599
GOODE, ERICA	71,950
GOODMAN, TRAVIS	63,304
GORDON, SHERI	53,727
GOSKI, NANETTE	88,695
GOULET, KARLA	64,290
GRAF, DAYNA	87,416
GRAJCZYK, KATRINA	59,520
GRASDAL, PETER	106,439
GRAYSTON, JASON	85,581
GREBINSKY, JORDAN	63,110
GREEN, DAELYNN	62,620
GREENE, CHRISTINE	66,401
GREENSLADE, JEFFREY	96,982
GRODECKI, KATHRYN	91,408
GRODECKI, MICHELLE	88,370
GROVER, CHRIS	63,902
GUDEREIT, SHARON	86,855
GUEST, KATHLEEN	66,639
GUEST, TARA	78,477
GULLACHER, PAUL	86,667
GULLICKSON, BLAIR	119,719
GULLICKSON, KELSEY	62,543

Name	Amount
GWILLIAM, PATRICIA	63,557
HAACKE, BRIAN	90,076
HACK, BREANNE	64,809
HACK, KARIN	85,896
HACKEL, DANIELLE	73,601
HADDAD, AUDREY	85,583
HADICAN, STEVEN	90,076
HAGGARD, MELISSA	77,218
HAGMAN, AMANDA	68,979
HAIG, DEANNA	88,508
HALBERT, GARY	141,770
HALBERT, ROBIN	85,896
HALL, ELDON	89,719
HALL, JODY	90,807
HALL, RYAN	90,462
HALLADAY, TRACEY	75,129
HALVORSON, JANNA	55,655
HAMEL-SROCHENSKI, CAREY	85,489
HAMILTON, CHRIS	51,350
HAMMETT, REBECCA	87,030
HAMON, ANDREA	85,583
HAMPTON, EMMA	59,717
HANIAK, SAMANTHA	69,096
HANLINE, DANIEL	83,690
HANNILA, LIISA	67,004
HANOVER, CAMERON	50,406
HANSLIP, DONNA	92,647
HANSLIP, HERMAN	64,352
HAQUE, SABREENA	78,653
HARDEN, CHRISTINA	77,773
HARDING, GREGORY	110,920
HAREL, MARIE-FRANCE	58,848
HARLOS, ERIN	63,525
HARMON, PATRICIA	99,896
HARRIS, KAREY	110,826
HARRIS, KATHRYN	117,639
HARRIS, STUART	98,467
HARRISON, JUSTIN	85,896
HARRISON, KATHRYN	64,540
HARRISON, TANIA	88,597
HARRISON, TODD	94,642
HART, DYLAN	60,647

Name	Amount
HARTMAN, CHRISTOPHER	79,387
HARTNESS, LORETTA	56,385
HASTINGS, BEVERLY	90,751
HAU, STACIE	66,144
HAUGHN, DEBORAH	87,054
HAUS, RHONDA	114,394
HAYDEN, ANGELIC	60,391
HAYES, ELLEN	88,349
HAYKO, KIMBERLEY	61,003
HAYNES, ROSA	68,792
HEDIN, HEATHER	78,809
HEGION, JESSICA	69,938
HEIDEL, GORDON	117,969
HEINEMANN, KEVIN	107,714
HENDERSON, DAWNA	70,962
HENDERSON, JANELLE	79,730
HENDREN, KATHERINE	87,801
HENDRY-VERMEULEN, ADRIANNE	88,562
HENRY, JILL	77,306
HENSON, MARGOT	85,976
HERBISON, MORGAN	76,822
HERMAN, DEAN	88,841
HERON, DUSTIN	86,663
HERRIDGE, LOIS	161,620
HERSBERGER, SHELBY	65,409
HESSELINK, PAULA	168,950
HEUCK, GEORG	91,351
HIBBERT, TERI-LIN	89,247
HICKEY, JORDAN	73,460
HICKIE, JESSICA	56,458
HICKS, ASHLEY	55,566
HICKS, BRYAN	85,739
HIEBERT, JANICE	80,138
HILLBOM, CAROLYN	85,896
HINCKS, JO-ANN	62,145
HINKS, CHARLENE	96,195
HINZ, KIRSTEN	55,400
HINZ, MARLENE	96,768
HIPPERSON, ANNA	60,543
HLUSHKO, TREVOR	61,020
HOCK, CYNTHIA	136,895
HODGINS, LORI	86,050

Name	Amount
HODGINS, RYAN	85,896
HODGSON, JACINTHE	97,271
HODGSON, KIMBERLY	86,852
HODSMAN, JESSICA	87,051
HOFFMAN, GRAHAM	85,896
HOLBROW, DARRYN	87,782
HOLCOMB, CHRISTOPHER	58,011
HOLINATY, CARISSA	78,703
HOLLINGER, SHARMAYN	89,047
HOLLINGER, TAYLOR	85,243
HOLMES, EMILY	64,064
HOLOTA, CARMEN	101,521
HOLSTEIN, LEANNE	86,520
HOLYWELL, SHELLEY	90,105
HOMINUKE, JAMES	74,804
HONE BEST, JENNIFER	71,122
HORDERN, KJERSTEN	86,040
HORTON, GLENN	72,309
HORVATH, HOLLY	70,100
HORVATH, MELISSA	65,832
HOUK, TRACY	112,466
HOULDEN, BARRY	91,022
HOVE, CARMEN	72,938
HOWARD, APRIL	79,831
HOWARD, KAREN	80,755
HOWAT, KARLA	114,080
HOWELL, MAUREEN	89,581
HOWELL, ROBIN	65,464
HOWIE, LORI	87,647
HOWSE, JASON	90,476
HOWSE, LYNN	93,716
HUBBARD, MARNIE	92,826
HUBBARD, TRACY	90,076
HUBENIG, JEFF	121,406
HUBER, JENNIFER K	90,076
HUBER, JENNIFER J	87,175
HUBER, SHARI	89,624
HUGHES, CHLOE	66,203
HUGHES, WILLIAM	65,125
HUNTER, MORGAN	66,831
HUNTER, RENAE	68,264
HUNTINGTON, JENNIFER	56,816
HURLBERT, NINA	85,765

Name	Amount
HUSBAND, MARK	87,510
HUTTON, ANGELA	98,980
HUTTON, SHANNON	85,896
IBBOTT NEISZNER, HILLARY	113,569
INGENTHRON, LACEY	71,748
INGOLA, JORDAN	64,968
IRVINE, JESSICA	77,673
ISTACE, DANIELLE	52,131
ISTED, AMANDA	51,170
JACKSON, KAREN	90,454
JACKSON, KIRSTEN	72,237
JACKSON, LINDSAY	97,858
JACKSON JENSEN, KRISTOPHER	51,544
JAMIESON, KENZIE	91,876
JAN, KRISTOPHER	77,845
JANSSEN, JASON	87,489
JANZEN, LARA	89,199
JARRETT, PHYLLIS	85,740
JARRETT, SHYLOA	60,231
JASPER, ELISE	75,123
JAY, MICHELLE	53,030
JEANNOT, ARMAND	85,896
JENSEN, COLIN	107,647
JO, JAMES	95,208
JOHNS, CHRISTINA	92,744
JOHNS, DYLAN	84,426
JOHNSON, ALYSSA	75,948
JOHNSON, CATHY	56,023
JOHNSON, DONALD	53,556
JOHNSON BECHARD, MYVANWY	91,947
JOHNSON, PARRY	89,483
JOHNSON, SCOTT	86,288
JOHNSON, TRACY	92,626
JONES, KEYAIRA	55,842
JONES, LISA	63,595
JONES, TYLER	87,045
JONES-LEIBEL, KIMBERLY	91,411
JORDENS, SHARON	90,288
JOSEPHSON, CORBY	85,896
JOSEPHSON, RYAN	104,260

Name	Amount
JOST, SANDRA	74,570
JUDGE, LAURIE	87,865
KADLER, TAMMY	55,288
KAKAKAWAY, DEXTER	80,723
KALAMAN, DEON	54,556
KALUZA-HUGHES, CHRISTINA	97,502
KAMBOZ, INDERJIT	92,586
KANELLOPOULOS-PERENT, FOTINI	83,534
KANNENBERG, BRETT	62,576
KARDYNAL, RYAN	87,847
KASPRICK, JASON	107,581
KEEFE, SARAH	90,076
KEIL, TRUDY	93,243
KEIR, KELLY	90,632
KERBRAT, GUY	89,101
KERR, INGRID	77,773
KEYES, CHRISTOPHER	121,159
KING, COLLEEN	80,178
KING, NANCY	93,418
KINNEY, SUSAN	72,463
KIRSCH, KAELA-LEE	63,143
KJELDSSEN, DAVIN	94,459
KLASSEN, TRACEY	73,398
KLASSEN, TRUDY	65,663
KLEIN, JOELLA	91,587
KLEISINGER, DONNA	85,821
KLEPPE, STEFANI	59,945
KLOTZEL, PHILIP	89,692
KLUMPP, KIMBERLEY	88,551
KNELSEN, CORINNE	114,885
KNOBLAUCH-SCHOEPP, SHERRY	114,504
KNOLL, AIMEE	80,749
KNOLL, MICHAEL	90,760
KOBACK, ROBYN	56,414
KOBER, KARLA	67,081
KODAS, MARY	96,919
KOHLER, GISELA	53,838
KONDRATIUK, JILLIAN	65,324
KOPEC, SYNDEE	93,937
KORCZAK, PAMELA	85,576

Name	Amount
KOROLUK, ROBYN	87,384
KORPAN, GREGORY	71,100
KOT, JANIS	90,076
KOTYLAK, LAURA	85,940
KOTYLAK, MARYANNE	111,480
KOWALYSHYN, LISA	97,720
KOZA, NICOLE	54,492
KOZACK, TODD	89,833
KRAMER, ERIN	72,910
KRAMER, JENNIFER	78,129
KRASSMAN, TRISTA	63,248
KRENBRINK, TRACY	55,609
KRETSCHMER, MARDI- JANE	94,423
KROGSGAARD, BERNARD	65,463
KROGSGAARD, TORI	74,579
KRUG, KARI	70,038
KUKURA, LORI	122,375
KULLMAN, ELAINE	90,785
KUNTZ, ASHLEY	98,625
KUNTZ, NANCY	85,907
KUNTZ-ZECH, SHAELA	86,817
KUPPENBENDER, LINDSAY	71,089
KUZ, LAURA-LEE	89,564
KYDD, SARAH	77,741
LABAR-AHMED, LAUREL	95,208
LABUIK, TARA	75,425
LAFONTAINE, LANA	95,094
LAGIMODIERE, ROSEMARY	57,124
LAGUE, ELLEN	67,348
LAMB, MICHAEL	89,860
LANDGRAF, LISA	90,060
LANE, JENNIFER	91,860
LANG, RHONDEAN	90,945
LANGMAIER, ANDY	61,004
LANIGAN, MIRIAM	59,063
LAPCHUK, SASHA	92,595
LAPCHUK, WANDA	100,217
LAPLANTE, TERESA	89,393
LARKIN, ANGELA	77,492
LAROCQUE, MEREDITH	62,174
LAWRENCE, DARCY	93,944
LAWRENCE, KIM	92,139

Name	Amount
LAWSON, AMY	83,951
LAYCOCK, KATHLEEN	64,455
LAZAROU, THEODOROS	109,218
LAZAROU, WENDY	72,271
LAZURKO, DINA	62,433
LAZURKO, TARA	58,639
LEACH, JENNIFER	87,446
LEAL, VICTOR	51,405
LEASK, HEATHER	52,268
LEBLANC, BERNADETTE	114,369
LEBLANC, CHANTAL	68,151
LECH, KAMILLE	108,576
LEE, GEORGINA	68,345
LEE, NIGEN	74,541
LEE, RORI	99,084
LEHRER, JAMES	93,515
LEIB, SHANNON	86,101
LEIBEL, LORENA	113,257
LEIER, MICHAEL	100,310
LEITNER, JOANNE	99,084
LEITNER, PERRY	97,582
LEKIVETZ, JENNIFER	84,690
LELLIOTT, CARRI	53,445
LEMIEUX, RENEE	69,458
LEMIEUX, SYDNEY	60,686
LEMMONS, JASON	69,803
LENICZEK, KAREN	87,407
LENTON-YOUNG, MARTA	53,824
LEPAGE, ROGER	90,076
LERMINIAUX, LUC	168,950
LESLIE, DENISE	90,076
LEUNG, LYDIA	73,656
LEUNG, ROXANNE	74,499
LEUPOLD, JUANITA	91,350
LEURER, KIMBERLY	71,799
LEVASSEUR, JENNIFER	58,791
LEVERS, TRENT	91,518
LEVESQUE, MARIO	103,733
LEWIS, HEATHER	90,076
LEWKO, KELLI	61,942
LEWRY, CALANDRA	94,097
LICHTMAN, SANDRA	73,367
LIMOSNERO, CARLO	52,343

Name	Amount
LINDSTROM, DONNA	84,828
LIPINSKI, BRUCE	168,950
LITTLE, JAMES	69,907
LITTLE, MELANIE	110,014
LITZENBERGER, BLAIR	119,636
LIVINGSTONE, MARISSA	53,246
LLOYD, DARREN	95,208
LOBB, BRIAN	98,344
LOCK, MELISSA	90,825
LOCKERT, JASON	68,847
LOEPPKY, CHERYL	85,896
LOGAN, CHANDRA	80,880
LONGMAN, SARAH	141,770
LONGMOORE, DYLAN	68,998
LONIE, KELSEY	59,939
LOOYSEN, JEFFREY	70,248
LORENZ, MARCEL	92,628
LOSIE, JENNIFER	91,077
LOTHIAN, CURTIS	90,076
LOWEY-CHIMILAR, TANNIS	117,555
LUBA, JANICE	98,016
LUBENKO, LUBA	90,602
LUDTKE, NICOLE	81,249
LUEKE, TOVE	61,294
LYNCH, COLLEEN	91,495
LYNCH, JESSICA	65,735
LYONS-MOUYIOS, JENNIFER	83,269
MACAULAY, SUSAN	95,208
MACAULAY, WILLIAM	88,034
MACDONALD, KAREN	96,712
MACDONALD, MITCHELL	60,463
MACDONALD, TRACY	91,736
MACHIN, KEVIN	90,076
MACHNAIK, LISA	85,896
MACKAY, DONNA	95,455
MACPHAIL, THERESA	60,669
MACPHERSON, BETSY	85,896
MACPHERSON, KATHERINE	93,819
MADIRATTA, JESSICA	75,854
MAERTENS, DARREN	50,683
MAERTENS, MATTHEW	52,608

Name	Amount
MAFFENBEIER, DARRELL	93,539
MAGOTIAUX, TANYA	88,855
MAGUIRE, KALEIGH	62,250
MAH, MELISSA	85,896
MAHONEY, ADRIENNE	72,493
MAHONEY, DELEE	85,583
MAIER, MARIAN	96,347
MAIERHOFFER, JOSEPH	146,175
MAILHOT, JONI	65,663
MAKRIS-NAGEL, MARIA	51,171
MALCOLM, SCOTT	58,088
MALLET, MICHAEL	95,208
MALLORY, ANGELA	82,187
MANASTYRSKI, KAYLEIGH	65,244
MANN, LISA	71,740
MANNING, TUSAUNA	86,684
MANTEI, MEIGHAN	84,783
MANUEL SOUTH, SHELLY	90,517
MANZ, JIM	91,689
MARCHANTALER, JASON	90,076
MARCHANTALER, SHAUNE	90,076
MARIO, TERRY	108,236
MARKESTEYN, MICHAEL	92,295
MARKWART, KIMBERLEY	108,288
MARSDEN, CHRISTOPHER	50,106
MARSHALL, CHAD	87,865
MARSHALL, ERIC	62,135
MARTENS, PERRY	87,706
MARTINSON, SHERMAN	84,865
MASTALIER, ARLENE	85,070
MASTEL, TRACY	97,726
MATHESON, KRISTY	87,800
MATHIES, JENNIFER	94,273
MATIC, RACHELLE	69,456
MATICHUK, HEATHER	75,857
MAURER, ASHLEY	71,454
MAXIE-POITRAS, TANJA	83,895
MAXWELL, JEFFREY	91,136
MAYER, HILLARY	58,520
MAYER, JULIE	54,046
MAZHAR, RASHIDA	67,799
MCARTHUR, AMANDA	69,916
MCCASHIN, KYLA	71,677

Name	Amount
MCCAW, CINDY	55,045
MCCHESENEY, ELANN	55,963
MCCLELLAND, LYANE	72,311
MCCONNELL, NATALIE	56,260
MCCORMICK, JOLENE	86,825
MCCREA, TIFFANY	62,892
MCCRISTAL, HAILEY	65,817
MCDIVITT, KRISTA	71,526
MCDONALD, ALLYSON	93,646
MCDONALD, AMY	64,680
MCDONALD, DAVID	71,345
MCDONALD, JOAN	91,890
MCDOWELL, DIANA	87,576
MCEWEN, MARY	56,686
MCFADDEN, TIMOTHY M	90,244
MCFADDEN, TIMOTHY J	51,242
MCFADYEN, CINDY	99,084
MCFARLEN, JORDAN	72,662
MCFETRIDGE, BRIANNE	79,442
MCGEOUGH, LAURIE	86,216
MCGILLIVRAY, CATHY	112,713
MCGOWAN, SHARLENE	108,191
MCGURRAN, JOSEPH	72,931
MCINTOSH, LAURA	90,410
MCKAY, BARRY	85,896
MCKAY, JUSTIN	81,642
MCKAY, KERRI	90,468
MCKEE, IVY	91,610
MCKENZIE, CHRISTINA	63,079
MCKENZIE, JANINE	63,248
MCKENZIE, SANDRA	50,296
MCKENZIE-COX, MAXINE	93,195
MCKEOWN, DARCY	115,687
MCKILLOP, IAN	119,983
MCKILLOP, MICHELLE	85,896
MCKILLOP, SCOTT	94,812
MCKIM, CONNIE	94,335
MCKIM, LAUREN	71,868
MCKINNA, ALISSA	90,076
MCLAREN, IAN	93,509
MCLAREN, SCOTT	90,076
MCLEOD, DARLA	51,453
MCLEOD, ERIN	95,208

Name	Amount
MICHAHON, JUDITH	86,628
MCMANN, BRET	64,693
MCMARTIN, JODI	85,995
MCMILLEN, KRISTA	86,175
MCMILLEN, SHAYNE	103,587
MCMULLEN, ALYSSA	57,251
MCMURDO, KIMBERLEE	87,344
MCMURTRY, BONNIE	89,334
MCNABB, NATALIE	90,190
MCNABB, PATRICK	64,221
MCNAIR, TRICIA	90,076
MCPHERSON, DALLAS	66,367
MCPHERSON, KRISTAL	119,385
MCRORIE, CATHARINE	94,041
MCWILLIAMS, ALLEN	84,814
MEDL, DEREK	97,400
MEENAN, DARLA	89,776
MEJIA, LEANNE	90,076
MELNECHENKO, BRANDAN	91,425
MELNECHENKO, LORRI	90,888
MEREDITH, KENNETH	125,900
MEREDITH, SHARON	90,076
MERK, JENNIFER	65,554
MERKLEY, RAELYNNE	95,497
MEYER, KELLEY	93,922
MEYERS, LANA	88,157
MIEZIANKO, DEAN	121,598
MILES, CHRISTINA	59,977
MILIOKAS, KAREN	85,896
MILLAR, ANNE	87,020
MILLAR, LEE	87,773
MILLAR, TYRONE	88,201
MILLER, BLAINE	66,451
MILLER, CHERA	90,844
MILLER, MIRANDA	73,826
MILLER, SHERYL	89,784
MILLER, TODD	53,079
MILLIGAN, LORI	71,586
MINOR, JOANNA	82,680
MINTER, JENNIFER	95,208
MISHRA, CHRISTINE	53,644
MISSENS, LEAH	85,953

Name	Amount
MITCHELL, IAN	104,088
MITCHELL, LINDA	101,555
MITCHELL, TANA	100,398
MOELLER, CAROL	85,318
MOFFATT, JESSICA	107,720
MOHR, REBECCA	63,969
MOLLER, DWIGHT	56,154
MONTAGUE, NICOLLE	80,921
MONTGRAND, WINSTON	76,872
MOONEY, PATRICK	120,250
MOORE, PATRICK	88,182
MOORE, SUSAN	86,618
MORAN, ROBERT	70,663
MORGAN, MARSHALL	63,091
MORIN, ROBERTA	86,136
MOROZ, AMY	85,896
MORPHY, ANDREA	90,109
MORRIS, COLLEEN	86,954
MORRIS, KIM	52,423
MORROW, NICOLE	72,002
MORTENSEN, ALEXANDRA	65,786
MOSCOSO, ENRIQUE	51,701
MOSER, JESSICA	81,025
MOSIONDZ, LANDON	64,437
MOSKAL, LYNDASAY	81,084
MOSSMAN, MEGAN	57,689
MOTLIK, SCOTT	81,890
MUCHA, SANDRA	90,068
MULHOLLAND, IAN	77,851
MULLER, JASON	67,722
MUNRO, JASON	89,450
MUNSON, KRISTA	106,589
MURRAY, ASHLEY	71,299
MURRAY, CONNIE	93,917
MUSLEH, JUDY	85,427
MUSQUA, MURRAY	65,840
NADARAJAH, NOLAN	56,626
NADOROZNICK, SAMIRA	85,809
NAGEL, KARI	89,359
NAGEL, WILLIAM	85,896
NAMETH, TRICIA	63,985
NAULT, TAMMY	83,044
NEETZ, CLAUDINE	99,088

Name	Amount
NEITHERCUT, LORNE	107,006
NELSON, ALANA	88,196
NELSON, CHANTELE	65,844
NELSON, SHANDRA	60,624
NELSON-GOETZ, DIXIE	122,118
NENSON, BRIAN	77,350
NENSON-CATLEY, LISA	115,150
NESLAND, JESSICA	63,572
NEUFELD, BARRY	76,129
NEUFELD, COLIN	59,248
NEULS, SETH	121,968
NEUSTAETER, DANNY	67,505
NEWMAN, ALISON	91,023
NEWMAN, ROBERT	93,997
NICHOLSON, CARA	91,677
NISKALA, AIDAN	58,874
NISTOR, STARLA	115,587
NIXDORF, ANGELIKA	72,519
NIXON, DWILA	94,582
NIXON, JORDAN	61,569
NOLET-NERENBERG, CHANTAL	92,096
NORBECK, ALLISON	91,564
NORDIN, PHIL	90,185
NORMAN, CURTIS	92,219
NORMAN, JASON	113,218
NOYES, ELLEN	89,447
NYE, BEVAN	64,304
OBBERKIRSCH, RAQUEL	59,438
OCHITWA, NYSA	75,644
O'DONNELL, LORAIN	116,950
OLESON, JENNIFER	101,252
OLLIVER, BRENDA	85,583
OLSON, WENDY	87,362
OLYNICK, STARLA	92,501
OLYNYK, DARCY	92,637
OLYNYK, ORIE	77,039
ORBAN, KELLY	67,062
ORTHNER, CYNTHIA	89,900
OSBORNE, ANDREA	95,277
OSTAPOVITCH, BRENDA	90,076
OSTAPOVITCH, LORETTA	90,145
OSTEN, BRENDA	92,248

Name	Amount
OTTENBREIT-BORN, WYBIUS	98,323
OVERBY, SHANE	118,301
OVERHOLT, MELISSA	89,113
PABUSTAN, JESUS	52,206
PALMER, LAUREN	58,370
PALUCK, SARINA	63,225
PANKEWICH, CORINNE	74,118
PANKO, MICHAEL	113,073
PANKO, SAFFRON	62,825
PAOLI, LORETTA	90,679
PAPP, MICHELLE	85,948
PARISIEN, KEVIN	86,600
PARISIEN, STEVEN	85,896
PARK, DENNY	68,720
PARK, HOLLY	51,706
PARKER, CANDACE	87,888
PARKER, CHAD	94,605
PARLEY, JUDY	104,729
PARR, ALLISON	78,928
PARR, JESSICA	78,745
PASKIMEN, RUSSELL	68,785
PASKIW, DANNY	95,720
PATERSON, MELISSA	64,413
PATRON, JOANNE	87,655
PATTERSON, CHRISTINA	63,714
PATTERSON, DEANNA	61,298
PATTERSON, JANINE	69,181
PATTERSON, TAMMY	84,111
PAYOT, CHANTELE	85,930
PEACE, RICHARD	88,988
PEARCE, BLAINE	87,854
PEARCE, LOIS	90,985
PECHEY, KAMA	90,884
PEDSCALNY, KAREN	91,847
PEEVER, STACY	66,483
PELLETIER, DEANNA	84,354
PELLETIER, FRANCOISE	104,874
PELLETIER, JUSTIN	64,197
PELLETIER, SANDRA	71,109
PELLETIER, THERESA	85,959
PELLING, ANDREW	108,898
PELZER, ORENDA	89,846

Name	Amount
PENNETT, DANE	76,784
PENNINGTON, THERESA	94,248
PENNY, MARK	87,667
PEREPELUK, KIM	96,151
PERKINS, RAYLEE	66,929
PERRY, JEFFREY	94,486
PETER, NESHICA	63,388
PETERS, AILEEN	60,190
PETERS, BRITTANY	76,009
PETERS, DARREN	99,386
PETERS, MICHELLE	74,691
PETERS, SCOTT	90,076
PETERS, TAYLOR	74,927
PETERSON, BETHANY	60,801
PETERSON, MEGAN	66,707
PHILLIPS, ROBERT	108,434
PICARD, REBEKAH	70,357
PIERACCI, CARLA	88,064
PILUK, SARAH	67,181
PLANT, BROOKE	59,964
POETKER, ALEXANDRA	61,275
POKOYOWAY, TYLER	91,729
POLL, STEPHEN	95,117
POLLOCK, KELLY	71,016
POLSFUT, NATHAN	62,286
POMINVILLE, LESLIE	88,609
PON, TERRANCE	95,208
POOLE, RANDALL	50,161
PORRAS, VALESKA	63,211
PORTER, DENISE	86,217
POTTER, KRISTINA	92,088
POTVIN, ALEXANDRA	62,124
POTVIN, JOSEPH	62,453
POWELL, ERIN	86,874
POWELL, LISA	95,277
POWELL, SANDRA	99,256
PREECE, CAROL	94,918
PRICE, KRISTA	88,254
PRINGLE, KRYSTAL	72,470
PRITCHARD, GARY	85,896
PROSOFSKY, PETER	90,171
PROUD, KAREN	85,676
PROULX, GILBERT	83,707

Name	Amount
PURTILL, EDWARD	91,268
PUTZ, NICOLE	72,022
PYLE, BRADFORD	85,896
QUINE, TARA	77,997
QUINNEY, SHAUN	87,271
RACETTE, DEREK	88,168
RACETTE, TRICIA	87,447
RADFELDER, KARLI	58,516
RAEDEKE, RONALD	88,986
RAHMAN, MOFIZUR	56,903
RAMADAN, NARMEEN	84,197
RAMAGE, SOPHIE	91,655
RANDALL, SARA	94,338
RANFORD, AMY	73,240
RANSOM, BRIAN	94,812
RASMUSSEN, ALEXANDER	84,002
RATT, TAMMY	69,673
RAYNER, DALE	67,636
READY, CATHERINE	64,372
REAVLEY, SHARON	113,749
REDANT, YVONNE	85,896
REDEKOPP-MCKEOWN, JUANITA	141,770
REDL, WILLIAM	60,859
REED, CHRISTOPHER	92,473
REED, MORGAN	168,950
REED, SHELLY	103,051
REEVE, NICOLE	73,320
REIN, RHONDA	63,701
REMPEL, SACHA	64,271
REMPEL FURRY, TRACY	90,110
RENWICK, COREY	89,604
RENWICK, GILLIANE	73,575
RENWICK, JONATHON	74,206
REOCH, KELLEY	99,683
REPSKI, DENEEN	85,059
RESCHNY, ALICIA	86,288
REVET, JEANNETTE	109,301
REYES, MARIA	55,148
RICE, BRYAN	78,290
RICE, CINDY	87,464
RICE, THOMAS	90,076
RICHARDS, JOHSLYNE	86,532

Name	Amount
RICHARDSON, GRAHAM	62,998
RICHARDSON, MARNIE	52,096
RICHE, DALE	67,791
RIDDELL, CARA	86,421
RIDGWAY, COLLEEN	75,132
RIEGER, CASSANDRA	67,016
RIFFEL, CHRISTOPHER	90,076
RILLING, KAREN	91,141
RILLING, MICHAEL	96,379
RILLING, RODNEY	122,572
RILLING, SHARON	85,896
RINK, REBECCA	71,827
RIOU, JAIME	86,114
RIPPLINGER, AMY	80,225
RISLING, MICHAEL	90,076
ROBERTSON, JANE	100,752
ROBINSON, FRASER	75,209
ROBINSON, JENNIFER G	79,649
ROBINSON, JENNIFER R	57,802
ROCK, LORNA	59,580
ROEMER, TRACEY	90,076
ROGAL, JUNE	50,788
ROGERS, CYNTHIA	95,850
ROGERS, KRISTI	69,303
ROGERS, RYLAN	64,806
ROGERS, STEPHANIE	65,494
ROLAND SEMENCHUCK, MICHELE	109,489
ROPE, MARIAH	57,637
ROSBROOK, KYLE	71,941
ROSCHUK, RENEE	58,444
ROSENGREN-HULTGREN, KERRILYN	85,896
ROSENKRANZ, KAITLYN	69,386
ROSS, JODIE	86,661
ROSS, SHAWN	58,069
ROY, JACQUELINE	88,136
RUF, MARK	79,543
RUGG, ROCHELLE	87,302
RUGGIERI, KARLA	53,500
RUSCONI, CLIFFORD	92,488
SADOWSKY, KIM	85,896
SAKATCH, JACQUELINE	94,066

Name	Amount
SALI, KENDRA	50,293
SANCHUCK, SHANNON	90,076
SANDBERG, THOMAS	90,076
SANDOMIRSKY, JESSICA	88,101
SAUL, WANDA	109,489
SAWCHYN, MACKENZIE	94,497
SCARFE, JEANNE	100,587
SCHACK, WILLIAM	91,610
SCHAFFER, CHRISTIE	90,076
SCHAPANSKY, NATALIE	85,976
SCHENHER, SANDRA	81,964
SCHERLE, ASHLEY	67,097
SCHICK, ASHLEY	67,138
SCHIENBEIN, MICHAEL	60,213
SCHINDELKA, JOEL	90,706
SCHLENKER, ADAM	58,072
SCHMIDT, VONNIE	90,076
SCHNEIDER, JONATHAN	87,796
SCHNELL, CELESTE	70,797
SCHOENROTH, CHRISTINE	78,723
SCHROEDER, KIM	85,896
SCHUCHARDT, SARAH	63,810
SCHULER, MARYJANE	85,896
SCHULTZ, AMY	85,562
SCHUSTER TURNER, EMORY	61,046
SCHUTTE, ASHLYN	55,593
SCHWANN, LISA	94,196
SCHWARTZ, CARLENE	78,070
SCHWARTZ, JAMIE	78,282
SCHWINDT, SHANE	79,410
SCOTT, ANGELA	78,644
SCOTT, JODI	85,896
SCOTT, TRICIA	89,621
SEBASTIAN, CHANTEL	88,118
SEBASTIAN, DANIELLE	86,428
SEBASTIAN, GLENN	50,463
SEIFERLING, KAREN	54,281
SEIFERT, CANDICE	92,561
SEIFERT, CURTIS	118,603
SEITZ, JAN	90,968
SELIMOS, SOULA	88,145
SENF, ASHLEY	69,119

Name	Amount
SENTES, JOLENE	89,055
SENTES, SHELLEY	90,584
SEWELL, JENNIFER	92,262
SEXON, ROCHELLE-ANN	67,794
SEYMOUR, DAINA	85,378
SHAKESPEARE, SANDRA	88,202
SHAW, ERIN	90,816
SHAW, PAMELA	50,084
SHERMAN, KRISTA	67,266
SHIPLACK, MARIN	72,983
SHIRE, MATTHEW	72,882
SHUBA, SUZANNE	74,064
SHUKIN, BRENDA	50,281
SIEMENS, JOLENE	75,398
SILVERTHORN, SHANNON	87,866
SILVIUS, MICHAEL	72,236
SIMPSON, ANDREW	70,874
SIMPSON, RYAN	50,697
SINCLAIR, BRADLEY	84,618
SINGH, AMY	74,201
SINHMAR, DALJEET	80,031
SIPPLE, AIMEE	84,487
SIROIS, ANDREA	73,085
SISON, ANELYN	67,552
SITTER, AMIE	88,746
SIVERTSON, KRISTI	65,036
SJOGREN-BRANCH, MARY	94,392
SKOCZYLAS, DEBORAH	71,496
SKOGBERG, LORI	92,786
SKRYPNYK, KEELEY	95,014
SLACK, LAURA	68,824
SLOBODIAN, MICHAEL	66,202
SMITH, DAVID	85,925
SMITH, FIONA	92,561
SMITH, JODIE	95,250
SMITH, LANDON	55,720
SMITH, LAURIE	86,697
SMITH, LISA	66,694
SMITH, MARIE	94,277
SMITH, MARISSA	69,613
SMITH, MELODIE	90,516
SMITH, MICHELLE	63,248
SMITH, RYAN	95,345

Name	Amount
SMITH, SHAUNA	90,099
SMITH, STEPHANIE	86,608
SMITH, TROY	65,947
SOJONKY, ARLENE	88,962
SOMER, TRACY	54,331
SOMERS, LAWRENCE	118,209
SOMERS, TRACEY	86,370
SOMMERFELD, JODIE	84,933
SORRELL, TONI	57,699
SOTROPA, BRENDA	85,740
SOTROPA, KARAE	56,120
SOUTAR, SANDRA	88,068
SPASOFF, TAMARA	103,854
SPEERS, CARI	82,517
SPOCK, PAMELA	148,147
STALLARD, PAUL	73,546
STANGEL, SHAWNA	107,443
STANTON, APRIL	61,624
STAUDT, DONNA	53,819
STAWARZ, DEANNE	92,842
STECIUK, RICKY	158,399
STEPAN, TAYLOR	64,232
STEPHAN, RENEE	141,770
STEPHEN, LEONA	91,262
STEPHENSON, JANET	86,421
STEPHENSON, KRISTINE	75,605
STERLING, RONALD	75,336
STETNER, LINDSAY	62,298
STEVELY, RENNAE	86,563
STEVENS, BRENDAN	97,527
STEVENSON, BRIAN	85,896
STEVENSON, RHONDA	77,185
STEVENSON, VICTOR	98,939
STEVENSON-ENADEGHE, BRENDA	78,515
STEWART, DARRYL	96,690
STINSON, CRAIG	82,687
STINSON, DANIELLE	97,280
STIRLING, HEATHER	96,150
STOCK, SHAWN	58,599
STOFFEL, CATHERINE	51,060
STOUSE, CHARMAINE	90,047
STREIFEL, LYNELL	62,892

Name	Amount
STROEDER, ELIZABETH	86,142
STRUTHERS, ETHEL	94,720
STRYKIWSKY, VANESSA	53,685
STUART, LINDSAY	83,582
STUDLIN, KAREN	84,389
STUMPH, MICHAEL	92,040
STUSEK, SHERYL	87,437
SUNDBO, CANDACE	60,015
SURKAN, RANDI	85,952
SURKAN, SANDRA	89,604
SURKAN, SARAH	68,502
SUTHERLAND, CARRIE	70,373
SVEINSON, DARYL	92,483
SVEINSON KUNTZ, SHERRAN	103,011
SWANN, LISA	55,562
SWEDBURG, KALEN	74,242
SWEENEY, TIMOTHY	78,669
SWIFT, AUBREY	81,780
SWITZER, ANGELA	92,006
SYKES JONASSON, LISA	88,826
TAIT, BEVERLEY	93,304
TAMAYO, EDWIN	56,810
TAMELING, KRISTA	89,760
TANNER, JENNA	75,072
TARR, PAMELA	90,076
TAYLER, REBECCA	90,877
TAYLOR, ANDREA	88,381
TAYLOR, CONSTANCE	65,540
TAYLOR, ELAINE	87,393
TAYLOR, JANINE	96,018
TAYLOR, JENAYA	63,025
TAYLOR, MICHAEL	94,499
TAYLOR, SAMANTHA	85,896
TAYLOR-NEALE, DIANE	90,076
TAYPOTAT, JACQUELINE	85,583
TEMPLE, IAN	76,061
TERHORST, JODI	54,568
TERLESKY, DAVID	71,400
TERRY, DENISE	92,465
TESSIER, AMANDA	50,876
TESSIER, KIMBERLY	87,756
THACKER, ELIZABETH	70,142

Name	Amount
THAKKER, SEJAL	95,208
THERRIEN, ELIZABETH	69,296
THIES, BRITTANY	78,959
THIESSEN, DALLAS	70,310
THOLL, ALMA	74,142
THOMAS, ERIN	75,317
THOMAS, JONATHAN	78,390
THOME, SIDNI	60,047
THOMPSON, KATE	122,463
THOMPSON, SANDRA	89,761
THOMSON, COURTNEY	94,525
THORSON, CHRISTIANE	76,258
THULL, KAREN	102,039
THUNBERG, KRISTINA	68,569
TOEWS, CORINNE	92,720
TOEWS-URBAN, ALEXANDRIA	69,909
TOFFAN, CALVIN	85,583
TOMCHUK, MICHAEL	114,485
TONIELLO, CYNTHIA	93,413
TONIELLO, FRANCO	51,618
TOPP, ROSEANNE	83,826
TORGUNRUD, IRIS	67,632
TOSHACK, MICHELLE	65,446
TOTH, CHARLES	84,826
TOTTEN, MARILYN	107,051
TRAIL, CANDACE	91,758
TRAIL, IAN	94,103
TRAKALO, TERESA	89,673
TRITHART, KAREN	86,657
TRUONG, CATHY	72,906
TSAKAS, MARIA	89,892
TSANG, TARA	51,984
TUNISON, JILLIAN	86,733
TURBUCK, ANDREW	82,274
TURNBULL, TRACEY	85,965
TURNER, ARIANN	62,536
TURNER, PAMELA	82,955
TURNER, PETER	90,076
TURNER, SHELLY	82,864
TYMIAK, PHILLIS	97,547
UHRICH, ILONA	85,919
ULRIKSEN, ANDREA	89,774

Name	Amount
UNRUH, GABRIELLA	85,896
URBAN, GRANT	103,679
UY, ALLAN	50,360
VALIAHO, BRENDA	94,090
VALLEY, JANET	70,209
VAN BUEKENHOUT, DANIEL	130,832
VAN DUSEN, ERIK	103,587
VAN DUSEN, HEIDI	88,506
VAN LUVEN, SHEA	74,085
VANCISE, CAITLYN	59,204
VANCISE, ROBERT	88,856
VANDERBERG, DAVID	59,092
VANDERHOOF, TIMOTHY	95,125
VARGO, TRACEY	96,952
VEIKLE, GAIL	99,708
VERVILLE, SIMONE	120,360
VIBE, TESSA	60,523
VICKARYOUS, JAMES	79,803
VIERLING, JACQUELINE	85,063
VIHER, PAULA	61,498
VILLENEUVE, DAWN	80,861
VINDEVOGHEL, LINDSAY	87,872
VOGEL, ARIANA	53,079
VOLLMAN, LEE	50,424
VOLLMAN, RAEGAN	85,896
VONAU, JOANNE	91,937
VUONG, SARAH	80,927
WADDELL, BRODY	66,167
WADE-CUMMINGS, RICHARD	66,370
WAGNER, JANELLE	99,190
WAGNER, NATHAN	63,831
WALCOTT, HAYLEIGH	58,721
WALDRON, MELANIE	82,311
WALL, CATHERINE	58,767
WALLACE MARKESTEYN, LISA	82,414
WALLACE, MICHELLE	87,205
WALL-COUGHLAN, SARAH	58,311
WALTER, MICHAEL	192,418
WALTON, ERIN	90,076
WANDY, SARAH	66,457

Name	Amount
WANG-RESCHKE, APRIL	103,272
WARD, JILLIAN	67,266
WARNECKE, CHRISTOPHER	85,896
WARNER, AARON	66,370
WARNYCA STRECKER, KAREN	92,765
WARREN, BRIAN	79,533
WARREN, DEVIN	93,056
WARREN, HEIDI	67,901
WARREN, PATRICIA	93,196
WATERS, TARA	88,505
WATKIS, JUAN-MARIE	90,230
WATTS, WENDY	100,751
WAUGH, MONIQUE	88,069
WEBB, ROBERT	57,867
WEBER, CHRISTOPHER	86,923
WEBER, JOANNE	94,895
WEES, DEANNA	84,389
WEICHEL, GARRY	72,865
WEICHEL, LISA	93,752
WEINRAUCH, JENNIFER	91,402
WEIR, JANESSA	65,039
WEIR, TED	85,896
WEISBROD, MEGAN	74,794
WEISGARBER, MICHAEL	95,735
WELLS, ANNE	71,716
WEMPE, KRISTY	75,178
WENDELL MCINTYRE, KYLA	71,406
WENGER, PAMELA	91,459
WENINGER, BRIAN	86,421
WENZEL, JILL	96,146
WESDYK, CORINA	57,294
WESTBERG, AVERY	52,391
WHALEY, LISA	77,694
WHARRAN, TRACY	82,843
WHITE, CASSIA	54,385
WHITE, MICHAEL	104,729
WHITING, MARK	138,585
WIEBE, BRITTANY	73,259
WIENS, JACQUELINE	86,510
WILHELMS, ERICA	62,437
WILKES, ROBERT	76,964

Name	Amount
WILKINSON, CRYSTAL	86,236
WILKINSON, ROBERT	93,180
WILKINSON, TRAVIS	90,251
WILLER, HEATHER	85,260
WILLIAMS, ADAM	78,548
WILLIAMS, DEBORAH	90,574
WILLIAMS, JILLIAN	93,155
WILLIAMS, LISA	93,219
WILLIAMS, TYLER	90,351
WILSON, BARBARA	84,589
WILSON, LYNDSIE	59,440
WILSON, MARK	90,905
WILSON, TARALYNE	99,986
WILYMAN, TONY	85,896
WING, ROBERT	65,661
WIRLL, HOPE	67,170
WISNIEWSKI, JEFFREY	91,102
WISZNIAK, LINNEA	90,548
WITTAL, ERIN	88,631
WLOCK, JANA	75,784
WOOD, LYNDSAY	63,950
WOOD, RYAN	94,054
WOOD, TERESA	94,476
WOOD HUBER, TANIS	98,264
WOODARD, MARLIS	85,160
WOOLHEAD, KRISTIN	56,219
WOTHERSPOON, STEPHANIE	89,936
WRIGHT, WILLIAM	88,952
WURM, TASHA	88,139

Name	Amount
WYATT, JENNIFER	85,612
YANTZ-BARTON, ELEISHA	76,707
YARNTON, DEVIN	60,345
YARNTON, LUCAS	60,628
YASINOWSKI, CARRIE	86,437
YEA, STACEY	90,658
YEE, KAITLEN	68,734
YEMBA, TARA	94,894
YEO, JOANNE	50,328
YESKE, KEVIN	88,381
YESKE, TRUDY	69,223
YIM, SHELLEY	87,773
YIM-RODIER, JENNIFER	56,502
YOUCK, ANDREA	87,938
YOUCK, TRACY	97,701
YOUNG, DAVID	94,446
YOUNG, JACQUELINE	52,037
YOUNG, STACEE	89,420
YUHASZ, DANIELLE	77,000
YUZYK, EMERSON	51,150
ZACHARIAS, MARK	89,169
ZACHARIAS, TERRY	61,690
ZANNI, SHANNON	93,527
ZAPSHALA, LESLIE	85,902
ZAROWNY, BARON	75,057
ZELLER, TERRY	90,866
ZIEGLER, COREY	100,823
ZIEGLER, KELLY	78,175
ZIMBALUK, DARLA	85,673
ZIMMER, KIM	85,896

Transfers

Listed are transfers to recipients who received a total of \$50,000 or more.

Name	Amount
GOOD SPIRIT SCHOOL DIVISION 204	241,361
HARVEST CITY CHRISTIAN ACADEMY	656,403
RANCH EHRLO SOCIETY	314,823
REGINA CHRISTIAN SCHOOL ASSOCIATION	554,524
REGINA HUDA SCHOOL	1,034,676
REGINA HIGH SCHOOL ATHLETIC ASSOCIATION	103,895
SCEP CENTRE	122,784

Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
1 WASCANA DRIVING SCHOOL	362,561
22FRESH	53,718
ACCESS 2000	63,392
ACCESS COMMUNICATIONS	50,604
ACTION ROOFING LTD	271,832
ACTION SEWER & DRAIN	201,887
ALLMAR INTERNATIONAL	215,425
ALPINE DRYWALL AND PLASTERING (2007) LTD	134,080
ALSASK FIRE EQUIPMENT LTD	66,005
ALTON TANGEDAL ARCHITECT LTD	93,174
AMAZON.CA	96,442
APEX PLUMBING & HEATING	374,047
APPLE CANADA INC	787,924
ATLAS-APEX ROOFING (SASKATCHEWAN) INC.	1,308,540
B A ROBINSON CO LTD	81,908
BLACK & MCDONALD LIMITED	144,174
BOBCAT OF REGINA LTD	90,659
BROWN, NADINE	59,535

Name	Amount
BUNZL DISTRIBUTION	154,244
BUSINESS FURNISHINGS	394,102
C P DISTRIBUTORS LTD	131,539
C&B STONEWORKS	57,823
CAD CONCENTRA	352,888
CAPITAL CABS 2000	1,180,503
CANADIAN TIRE STORE	52,554
CDW CANADA	131,348
CENTURY WEST CONSTRUCTION	928,139
CHARTER TELECOM INC	78,238
CITY OF REGINA	814,647
CLARK ROOFING	1,099,195
COAST WHOLESALE APPLIANCES LP	53,606
COLLIERS PROJECT LEADERS INC.	233,945
CONCEPT 3 BUSINESS INTERIORS	770,419
CONEXUS ARTS CENTRE	51,989
CO-OP TAXI LINES	403,523
CURTIS CONSTRUCTION LTD	147,460
DELCO AUTOMATION INC	222,529
DUACO CONSTRUCTION	54,872

Name	Amount
ECCO HEATING PRODUCTS LTD	72,331
EDCO PLUMBING & HEATING LTD	107,069
ENERGY GUARD WATER	52,754
ERWIN'S MOVING & DELIVERY LTD	82,219
FEDERATED CO-OPERATIVES LTD	532,000
FINISHES PLUS ENT 1992	66,746
FLYING EAGLE CONVEYANCE	215,846
FLYNN CANADA LTD	1,699,990
FORWARD MOTION DRIVER TRAINING INC	159,710
FULL THROTTLE FURNACE & DUCT CLEANING INC.	119,683
GEANEL RESTAURANT SUPPLIES LTD	50,173
GLACIER GLASS SERVICE LTD	247,667
HARVARD WESTERN INSURANCE	70,509
HBI OFFICE PLUS INC	2,003,503
HOMEWOOD HEALTH	57,682
ICD	73,598
IMPACT SECURITY GROUP INC	158,321
INDEPENDENT CONSTRUCTION MANAGEMENT INC	127,710
INLAND AUDIO VISUAL LTD	491,025
INTELLIMEDIA INC	88,711
J C KENYON ENGINEERING INC	61,279
JEFF JACKSON PLAYGROUND PRO	97,887
JOHN NIGHTINGALE	191,318
JORDAN ASBESTOS REMOVAL LTD	639,780
KEMSOL PRODUCTS LTD	113,768
KEV GROUP	93,968
KONICA MINOLTA BUSINESS	868,658

Name	Amount
LANCASHIRE DISTRIBUTION	95,936
LAYMAN'S DRIVING SERVICES LTD	126,115
LORAAS DISPOSAL SERVICES	112,255
LUTHER COLLEGE HIGH SCHOOL	153,268
MARSH CANADA LIMITED	524,220
MLT AIKINS LLP	64,631
MOMENTUM HVAC SERVICES	290,362
NELSON EDUCATION LTD	181,039
NEXCAP FINANCE CORPORATION	119,990
NOVA PAVING (SASK) LTD	160,539
NUMBER TEN ARCHITECTS	220,679
ORACLE CORPORATION CANADA INC	146,389
P3 ARCHITECTURE	278,564
PCL MAXAM, A JOINT VENTURE	374,530
PEARSON EDUCATION CANADA	545,923
POW CITY MECHANICAL PARTNERSHIP	168,653
POWERLAND COMPUTERS	1,001,250
POWERSCHOOL GROUP LLC	119,200
PRATTS WHOLESALE FOOD SERVICE LTD	150,788
QUOREX CONSTRUCTION	21,942,872
RAMSTEAD, KEVIN	82,265
RAPID LAWN HYDROSEEDING	130,121
REAL CANADIAN SUPERSTORE	83,711
REAL CANADIAN WHOLESALE CLUB	106,420
REFRIGERATIVE SUPPLY	63,310
REGINA POLICE SERVICE	200,252
REGINA QU'APPELLE HEALTH REGION	76,284
RESTOREX DISASTER RESTORATION	250,516

Name	Amount
RIEGER GENERAL CONTRACTING	126,965
ROOF MANAGEMENT & INSPECTION SERVICES	142,301
ROYALE DRIVING ACADEMY INC	65,548
SASKATCHEWAN WORKERS' COMPENSATION	695,549
SASKENERGY	1,417,269
SASKPOWER	2,777,553
SASKTEL CMR	2,535,283
SCHOLASTIC BOOK FAIRS CANADA INC	94,752
SCHOLASTIC CANADA LTD	146,336
SCHOOL SPECIALTY CANADA	68,580
SHANAHAN'S BUILDING SPECIALTIES LTD	80,062
SHORTBUSS TRANSPORTATION INC	463,232
SILVERADO DEMOLITION INC	163,636
SKYLINE ATHLETICS INC	91,127
SPORTFACTOR	54,134
ST JOHN'S MUSIC LTD	134,132
STAPLES STORE #82	50,362
SUPREME BASICS	662,950
SYSCO SERCA FOOD SERVICES OF REGINA	67,418
TC MEDIA LIVRES INC	197,167
THE HOME DEPOT	70,201

Name	Amount
TRADE WEST EQUIPMENT LTD	473,535
TRI WEST PAVING	97,946
UNITED LIBRARY SERVICES INC	212,632
UNITED WAY OF REGINA	242,669
VAN DE'S ACCESSIBLE TRANSIT INC	50,060
VECTOR CONSTRUCTION LTD	147,412
VERITIV CANADA INC	150,945
WAL-MART SUPERCENTER	60,221
WALTERS INDUSTRIAL MECHANICAL LTD	189,953
WARNER INDUSTRIES LTD	1,362,949
WARNER TRANSPORTATION SERVICES LTD	3,960,605
WESCLEAR REGINA SALES LTD	106,328
WEST UNIFIED COMMUNICATIONS	50,600
WESTERN ELECTRICAL MANAGEMENT LTD	679,166
WESTEXCEL AUTOMATION LTD	60,208
WESTRIDGE CONSTRUCTION LTD	265,567
WHERE 2 TRANSPORTATION	911,906
WUDVUE MANAGEMENT LTD	589,016
YMCA	98,559

Other Expenditures

Listed are payees who received a total of \$50,000 or more for expenditures not included in the above categories.

Name	Amount
CO-OPERATORS, THE	289,141
CUPE LOCAL 3766	204,216
CUPE LOCAL 650	176,912
MANULIFE FINANCIAL	1,361,190
REGINA CIVIC EMPLOYEES PENSION PLAN	6,290,869
REGINA PUBLIC SCHOOL TEACHERS' ASSOCIATION	229,625
SASK TEACHERS' FEDERATION	3,266,617
SASK TEACHERS RETIREMENT PLAN	15,601,511
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	203,886
TEACHERS' SUPERANNUATION FUND	379,571

Appendix B: Management Report and Audited Financial Statements

Consolidated Audited Financial Statements

Of the Regina School Division No. 4

School Division No. 2150000

For the Period Ending: August 31, 2017

Debra Burnett
Chief Financial Officer

MNP LLP
Auditor

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

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

August 31, 2017

Management's Responsibility for the Consolidated Financial Statements

The school division's management is responsible for the preparation of the consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial statements. The Board is also responsible for the appointment of the school division's external auditors.

The external auditors, MNP LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the consolidated financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's consolidated 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 Regina School Division No. 4:


Board Chair


CEO/Director of Education


Chief Financial Officer

November 28, 2017

Independent Auditors' Report

To the Board of Regina School Division No. 4 of Saskatchewan:

We have audited the accompanying consolidated financial statements of Regina School Division No.4, which comprise the consolidated statement of financial position as at August 31, 2017 and the consolidated statements of operations and accumulated surplus from operations, changes in net financial assets and 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 consolidated 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated 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 entity'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 consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Regina School Division No.4 as at August 31, 2017 and the results of its operations, consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Regina, Saskatchewan
November 28, 2017



Chartered Professional Accountants

Regina School Division No. 4
Consolidated Statement of Financial Position
as at August 31, 2017


	2017	2016
	\$	\$
Financial Assets		
Cash and Cash Equivalents	73,152,840	83,592,514
Accounts Receivable (Note 8)	15,763,505	10,459,757
Inventories for Sale	87,749	87,749
Portfolio Investments (Note 4)	725,000	725,000
Total Financial Assets	89,729,094	94,865,020
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	16,687,015	21,862,094
Long-Term Debt (Note 10)	27,402,713	29,157,837
Liability for Employee Future Benefits (Note 6)	10,984,100	10,858,200
Deferred Revenue (Note 11)	6,096,491	11,104,323
Total Liabilities	61,170,319	72,982,454
Net Financial Assets	28,558,775	21,882,566
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	277,055,039	238,552,640
Inventory of Supplies for Consumption	285,765	219,742
Prepaid Expenses	975,802	958,948
Total Non-Financial Assets	278,316,606	239,731,330
Accumulated Surplus (Note 14)	306,875,381	261,613,896

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

Regina School Division No. 4
Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
REVENUES	(Note 15)		
Property Taxation	85,336,440	93,822,473	86,399,460
Grants	201,467,097	172,684,501	205,397,159
Tuition and Related Fees	1,630,000	1,334,680	1,536,328
School Generated Funds	3,900,000	4,480,248	4,142,233
Complementary Services (Note 12)	2,978,742	3,308,084	3,658,500
External Services (Note 13)	8,615,664	9,090,924	8,445,686
Other	947,239	1,111,798	1,190,291
Total Revenues (Schedule A)	304,875,182	285,832,708	310,769,657
EXPENSES			
Governance	898,910	821,140	552,970
Administration	6,657,532	6,709,954	6,579,209
Instruction	167,349,236	165,352,386	161,384,526
Plant	36,547,150	37,157,500	38,243,622
Transportation	9,843,911	10,168,594	9,628,991
Tuition and Related Fees	605,673	447,607	499,086
School Generated Funds	3,723,423	3,803,470	3,812,873
Complementary Services (Note 12)	5,090,611	5,511,819	5,703,985
External Services (Note 13)	8,898,588	9,374,086	8,445,686
Other Expenses	1,175,165	1,224,667	1,277,813
Total Expenses (Schedule B)	240,790,199	240,571,223	236,128,761
Operating Surplus for the Year	64,084,983	45,261,485	74,640,896
Accumulated Surplus from Operations, Beginning of Year	261,613,896	261,613,896	186,973,000
Accumulated Surplus from Operations, End of Year	325,698,879	306,875,381	261,613,896

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

Regina School Division No. 4
Consolidated 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	21,882,566	21,882,566	19,963,360
Changes During the Year			
Operating Surplus for the Year	64,084,983	45,261,485	74,640,896
Acquisition of Tangible Capital Assets (Schedule C)	(71,566,621)	(47,663,260)	(83,973,056)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	187,021	-
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(21,747)	-
Amortization of Tangible Capital Assets (Schedule C)	8,274,589	8,995,587	8,352,213
Net Acquisition of Inventory of Supplies	-	(66,023)	53
Net Change in Other Non-Financial Assets	-	(16,854)	2,899,100
Change in Net Financial Assets	792,951	6,676,209	1,919,206
Net Financial Assets, End of Year	22,675,517	28,558,775	21,882,566

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

Regina School Division No. 4
Consolidated Statement of Cash Flows
for the year ended August 31, 2017

	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus for the Year	45,261,485	74,640,896
(Deduct) Non-Cash Items Included in Surplus (Schedule D)	(15,231,181)	(42,577,906)
Net Change in Non-Cash Operating Activities (Schedule E)	(15,443,636)	5,260,997
Cash Provided by Operating Activities	14,586,668	37,323,987
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(23,458,239)	(33,042,937)
Proceeds on Disposal of Tangible Capital Assets	187,021	-
Cash (Used) by Capital Activities	(23,271,218)	(33,042,937)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	-	(50,000)
Proceeds on Disposal of Portfolio Investments	-	50,000
Cash Provided by Investing Activities	-	-
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,755,124)	(1,689,400)
Cash (Used) by Financing Activities	(1,755,124)	(1,689,400)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(10,439,674)	2,591,650
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	83,592,514	81,000,864
CASH AND CASH EQUIVALENTS, END OF YEAR	73,152,840	83,592,514

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

Regina School Division No. 4
Schedule A: Consolidated 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	81,404,152	88,209,963	82,084,793
Revenue from Supplemental Levies	-	667,894	523,795
Total Property Tax Revenue	81,404,152	88,877,857	82,608,588
Grants in Lieu of Taxes			
Federal Government	1,653,710	1,874,447	1,323,113
Provincial Government	3,709,510	4,640,827	3,933,533
Total Grants in Lieu of Taxes	5,363,220	6,515,274	5,256,646
Other Tax Revenues			
Treaty Land Entitlement - Urban	-	18,258	-
Total Other Tax Revenues	-	18,258	-
Deletions from Levy			
Other Deletions	(1,430,932)	(1,588,916)	(1,465,774)
Total Deletions from Levy	(1,430,932)	(1,588,916)	(1,465,774)
Total Property Taxation Revenue	85,336,440	93,822,473	86,399,460
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	127,115,118	117,378,231	121,664,524
Other Ministry Grants	277,000	630,860	432,567
Total Ministry Grants	127,392,118	118,009,091	122,097,091
Other Provincial Grants	770,900	777,376	593,132
Total Operating Grants	128,163,018	118,786,467	122,690,223
Capital Grants			
Ministry of Education Capital Grants	73,304,079	53,898,034	82,706,936
Total Capital Grants	73,304,079	53,898,034	82,706,936
Total Grants	201,467,097	172,684,501	205,397,159

Regina School Division No. 4
Schedule A: Consolidated 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	630,000	546,976	462,363
Individuals and Other	1,000,000	787,704	1,073,965
Total Tuition Fees	1,630,000	1,334,680	1,536,328
Total Operating Tuition and Related Fees	1,630,000	1,334,680	1,536,328
Total Tuition and Related Fees Revenue	1,630,000	1,334,680	1,536,328
School Generated Funds Revenue			
Curricular			
Student Fees	500,000	779,428	783,387
Total Curricular Fees	500,000	779,428	783,387
Non-Curricular Fees			
Commercial Sales - GST	250,000	233,505	240,386
Commercial Sales - Non-GST	300,000	446,255	494,634
Fundraising	1,300,000	910,178	1,026,377
Grants and Partnerships	310,000	460,669	437,224
Students Fees	800,000	931,144	855,664
Other	440,000	719,069	304,561
Total Non-Curricular Fees	3,400,000	3,700,820	3,358,846
Total School Generated Funds Revenue	3,900,000	4,480,248	4,142,233
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	2,653,284	2,653,284	2,651,304
Other Ministry Grants	200,958	535,187	763,110
Other Provincial Grants	124,500	-	-
Other Grants	-	59,292	152,757
Total Operating Grants	2,978,742	3,247,763	3,567,171
Fees and Other Revenue			
Other Revenue	-	60,321	91,329
Total Fees and Other Revenue	-	60,321	91,329
Total Complementary Services Revenue	2,978,742	3,308,084	3,658,500

Regina School Division No. 4
Schedule A: Consolidated 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	8,615,664	9,090,924	8,445,686
Total Operating Grants	8,615,664	9,090,924	8,445,686
Total External Services Revenue	8,615,664	9,090,924	8,445,686
Other Revenue			
Miscellaneous Revenue	225,000	271,759	286,680
Sales & Rentals	222,239	218,778	299,192
Investments	500,000	599,514	604,419
Gain on Disposal of Capital Assets	-	21,747	-
Total Other Revenue	947,239	1,111,798	1,190,291
TOTAL REVENUE FOR THE YEAR	304,875,182	285,832,708	310,769,657

Regina School Division No. 4
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	197,685	185,612	181,291
Professional Development - Board Members	24,500	10,596	8,285
Advisory Committees	104,500	96,229	94,829
Professional Development - Advisory Committees	1,500	225	411
Elections	334,400	313,970	63,287
Other Governance Expenses	235,000	213,117	203,541
Amortization of Tangible Capital Assets	1,325	1,391	1,326
Total Governance Expense	898,910	821,140	552,970
Administration Expense			
Salaries	5,023,952	4,823,291	4,619,316
Benefits	650,469	625,871	603,015
Supplies & Services	582,900	889,297	829,615
Non-Capital Furniture & Equipment	9,000	6,723	9,924
Building Operating Expenses	44,000	100,260	222,683
Communications	99,000	59,366	88,628
Travel	25,000	15,925	10,486
Professional Development	57,200	49,145	56,890
Amortization of Tangible Capital Assets	166,011	140,076	138,652
Total Administration Expense	6,657,532	6,709,954	6,579,209
Instruction Expense			
Instructional (Teacher Contract) Salaries	120,146,821	120,680,207	117,691,897
Instructional (Teacher Contract) Benefits	6,986,083	7,309,136	6,562,206
Program Support (Non-Teacher Contract) Salaries	24,206,287	22,976,664	23,017,678
Program Support (Non-Teacher Contract) Benefits	4,529,223	4,103,685	3,844,573
Instructional Aids	2,786,176	2,384,069	2,464,736
Supplies & Services	2,799,324	2,638,011	2,656,478
Non-Capital Furniture & Equipment	2,346,850	1,235,762	1,803,738
Communications	452,130	420,842	443,043
Travel	309,000	182,654	160,452
Professional Development	657,617	584,113	585,150
Student Related Expense	242,173	206,100	171,500
Amortization of Tangible Capital Assets	1,887,552	2,631,143	1,983,075
Total Instruction Expense	167,349,236	165,352,386	161,384,526

Regina School Division No. 4
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	11,197,908	9,825,800	9,675,526
Benefits	2,640,923	2,709,035	2,269,010
Supplies & Services	3,000	2,869	2,629
Non-Capital Furniture & Equipment	51,000	9,559	17,210
Building Operating Expenses	17,711,123	19,701,748	21,336,752
Communications	50,000	48,517	40,121
Travel	163,981	168,818	187,904
Professional Development	50,000	26,517	46,678
Amortization of Tangible Capital Assets	4,679,215	4,664,637	4,667,792
Total Plant Operation & Maintenance Expense	36,547,150	37,157,500	38,243,622
Student Transportation Expense			
Salaries	191,052	181,383	160,389
Benefits	39,694	36,857	32,654
Supplies & Services	684,000	624,163	582,209
Non-Capital Furniture & Equipment	731,000	934,667	826,396
Building Operating Expenses	334,000	376,089	335,913
Communications	8,900	8,287	583
Professional Development	3,000	3,346	1,135
Contracted Transportation	6,492,180	6,666,718	6,329,253
Amortization of Tangible Capital Assets	1,360,085	1,337,084	1,360,459
Total Student Transportation Expense	9,843,911	10,168,594	9,628,991
Tuition and Related Fees Expense			
Tuition Fees	539,673	402,627	449,876
Transportation Fees	66,000	44,980	49,210
Total Tuition and Related Fees Expense	605,673	447,607	499,086
School Generated Funds Expense			
Academic Supplies & Services	200,000	474,249	453,780
Cost of Sales	500,000	605,764	600,934
Non-Capital Furniture & Equipment	100,000	3,520	7,991
School Fund Expenses	2,800,000	2,561,948	2,609,799
Amortization of Tangible Capital Assets	123,423	157,989	140,369
Total School Generated Funds Expense	3,723,423	3,803,470	3,812,873

Regina School Division No. 4
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Complementary Services Expense			
Administration Salaries & Benefits	-	-	152,085
Instructional (Teacher Contract) Salaries & Benefits	1,729,245	1,900,464	1,935,613
Program Support (Non-Teacher Contract) Salaries & Benefits	2,646,839	2,747,969	2,553,128
Instructional Aids	548,550	502,989	571,512
Supplies & Services	60,000	232,153	371,126
Communications	-	6,489	4,108
Travel	-	826	3,024
Professional Development (Non-Salary Costs)	-	4,410	-
Student Related Expenses	49,000	53,252	52,849
Amortization of Tangible Capital Assets	56,977	63,267	60,540
Total Complementary Services Expense	5,090,611	5,511,819	5,703,985
External Service Expense			
Grant Transfers	-	2,414,029	2,044,378
Instructional (Teacher Contract) Salaries & Benefits	5,868,398	6,120,620	5,631,176
Program Support (Non-Teacher Contract) Salaries & Benefits	98,134	121,306	105,473
Instructional Aids	2,057,037	32,013	28,753
Supplies & Services	875,019	662,213	623,910
Travel	-	64	26
Professional Development (Non-Salary Costs)	-	10,461	-
Student Related Expenses	-	13,380	11,970
Total External Services Expense	8,898,588	9,374,086	8,445,686
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	35,000	66,603	36,265
Interest on Capital Loans	958,978	962,547	1,004,443
Interest on Other Long-Term Debt	181,187	189,501	205,027
Total Interest and Bank Charges	1,175,165	1,218,651	1,245,735
Contaminated Sites	-	6,016	32,078
Total Other Expense	1,175,165	1,224,667	1,277,813
TOTAL EXPENSES FOR THE YEAR	240,790,199	240,571,223	236,128,761

Regina School Division No. 4

Schedule C - Consolidated Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2017

	Land		Buildings	School	Other	Furniture and	Computer	Computer	Assets	2017	2016	
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Hardware and Audio Visual Equipment	Software			Under Construction
	\$	\$	\$	\$	\$	\$	\$	\$	\$			\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	8,958,997	471,448	200,760,942	15,585,718	12,369,452	525,431	11,826,367	4,996,651	1,356,325	93,198,768	350,050,099	268,542,465
Additions/Purchases	-	-	-	-	-	-	733,830	1,519,572	169,857	45,240,001	47,663,260	83,973,056
Disposals	-	-	-	-	(834,786)	-	(432,920)	(246,264)	(174,449)	-	(1,688,419)	(2,465,422)
Transfers to (from)	-	-	124,992,872	5,109,378	-	-	6,267,313	2,012,525	-	(138,382,088)	-	-
Closing Balance as of August 31	8,958,997	471,448	325,753,814	20,695,096	11,534,666	525,431	18,394,590	8,282,484	1,351,733	56,681	396,024,940	350,050,099
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	212,149	93,895,084	3,851,276	5,082,550	502,810	5,236,342	2,141,749	575,499	-	111,497,459	105,610,668
Amortization of the Period	-	23,572	3,627,589	859,603	1,333,671	14,354	1,213,446	1,653,005	270,347	-	8,995,587	8,352,213
Disposals	-	-	-	-	(670,838)	-	(432,920)	(244,938)	(174,449)	-	(1,523,145)	(2,465,422)
Closing Balance as of August 31	N/A	235,721	97,522,673	4,710,879	5,745,383	517,164	6,016,868	3,549,816	671,397	N/A	118,969,901	111,497,459
Net Book Value												
Opening Balance as of September 1	8,958,997	259,299	106,865,858	11,734,442	7,286,902	22,621	6,590,025	2,854,902	780,826	93,198,768	238,552,640	162,931,797
Closing Balance as of August 31	8,958,997	235,727	228,231,141	15,984,217	5,789,283	8,267	12,377,722	4,732,668	680,336	56,681	277,055,039	238,552,640
Change in Net Book Value	-	(23,572)	121,365,283	4,249,775	(1,497,619)	(14,354)	5,787,697	1,877,766	(100,490)	(93,142,087)	38,502,399	75,620,843
Disposals												
Historical Cost	-	-	-	-	834,786	-	432,920	246,264	174,449	-	1,688,419	2,465,422
Accumulated Amortization	-	-	-	-	670,838	-	432,920	244,938	174,449	-	1,523,145	2,465,422
Net Cost	-	-	-	-	163,948	-	-	1,326	-	-	165,274	-
Price of Sale	-	-	-	-	187,021	-	-	-	-	-	187,021	-
Gain (Loss) on Disposal	-	-	-	-	23,073	-	-	(1,326)	-	-	21,747	-

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$3,646,165 (2016 - \$4,198,846) in School Buses. Amortization of \$1,224,118 (2016 - \$1,221,856) has been recorded on these assets.

Regina School Division No. 4
Schedule D: Consolidated 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)	8,995,587	8,352,213
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus (Note 21)	(24,205,021)	(50,930,119)
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(21,747)	-
Total Non-Cash Items Included in Surplus	(15,231,181)	(42,577,906)

Regina School Division No. 4
Schedule E: Consolidated 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	(5,303,748)	(2,701,890)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(5,175,079)	4,920,801
Increase (Decrease) in Liability for Employee Future Benefits	125,900	(461,800)
(Decrease) Increase in Deferred Revenue	(5,007,832)	604,733
(Increase) Decrease in Inventory of Supplies for Consumption	(66,023)	53
(Increase) Decrease in Prepaid Expenses	(16,854)	2,899,100
Total Net Change in Non-Cash Operating Activities	(15,443,636)	5,260,997

**REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017**

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 Regina School Division No.4 of Saskatchewan” and operates as “the Regina School Division No.4”. 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 consolidated 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 consolidated financial statements are prepared using the accrual basis of accounting.

b) Reporting Entity and Consolidation

The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity. The school division reporting entity is comprised of the school division’s share of partnerships.

The school division’s share of all of the assets, liabilities, revenues and expenses of partnerships are consolidated line-by-line after adjusting the accounting policies to a basis consistent with the accounting policies of the school division. Inter-organizational transactions and balances have been eliminated.

Partnerships

A partnership represents a contractual arrangement between the school division and a party or parties outside the school division reporting entity. The partners have significant, clearly defined common goals, make a financial investment in the partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operations of the partnership.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

Partnerships are accounted for on a proportionate, consolidation basis whereby the school division's pro-rata share of the partnership's assets, liabilities, revenues and expenses are combined on a line-by-line basis after adjusting the accounting policies to a basis consistent with the accounting policies of the school division. Inter-company balances and transactions between the school division and the partnership have been eliminated.

These consolidated financial statements contain the following partnerships:

- māmawêyatitân Centre co-ownership of building (consolidated 72.85%) (2016 – consolidated 72.85%)
- māmawêyatitân Centre common operating costs (consolidated 69.70%) (2016 – NIL)

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$10,984,100 (2016 - \$10,858,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$93,822,473 (2016 - \$86,399,460) because final tax assessments may differ from initial estimates.
- accrued liabilities for contaminated sites of \$NIL (2016 – \$30,000) because the actual remediation expense may differ from the valuation estimates.
- useful lives of capital assets and related amortization of \$8,995,587 (2016 - \$8,352,213) 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.

d) 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

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

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 consolidated 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 consolidated statement of operations and accumulated surplus from operations.

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the consolidated 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.

e) 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 provincial grants receivable and other receivables. 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.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

Inventories for Sale consist of land and buildings which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined by netting the cost of the asset against the accumulated amortization of the asset at the time the asset was no longer used in normal operations of the school division. Net realizable value is the estimated selling price in the ordinary course of business.

Portfolio Investments consist of GICs. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

f) Non-Financial Assets

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

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

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

Tangible capital asset costs that are directly paid for by the Government of Saskatchewan on behalf of the school division, under the joint-use schools project (JUSP) agreement, are valued at the total progress payments made during construction and the present value of the future capital payments discounted to the date the asset is available for use using the Government of Saskatchewan's borrowing rate for long-term debt in effect at the time of signing the JUSP agreement. During construction, the costs of the assets are recognized using the percentage of completion method based on construction progress and are classified as assets 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

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

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	5 years
Computer software	5 years
Leased capital assets	Lease term

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 membership fees, lease costs, software user fees, Workers' Compensation premiums, League of Educational Administrators, Directors and Superintendents of Saskatchewan (LEADS) membership dues and insurance premiums.

g) Liabilities

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

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

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

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the school division:
 - is directly responsible; or
 - accepts responsibility

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

- 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 consolidated financial statements.

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

Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

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.

In 2016, the school division amended its retirement gratuity plan which resulted in a one-time decrease to the school division's long-term obligation for this plan of \$2,414,000. Details of the impact of this plan amendment are provided in Note 6 Employee Future Benefits.

Deferred Revenue represents tax levy payments received in advance of the period to which the levies are attributable, fees or payments for services received in advance of the fee being earned or the services being performed, restricted proceeds from the sale of school buildings, the capital portion of tuition fees received from the federal government, and other contributions for which the contributor has placed restrictions on the use of the resources.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

Tax levies are recognized in the period to which the revenue pertains, revenue from tuition and other contractual services is recognized as the services are delivered, proceeds from the sale of school buildings and federal capital tuition fees are recognized when used towards the acquisition of a qualifying tangible capital asset, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

h) 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 Regina Civic Employees' Superannuation and Benefit Plan. In accordance with the Public Sector Accounting Board (PSAB) standards for multi-employer plans, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) 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 consolidated statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the City of Regina 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 the City of Regina who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by the City of Regina 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. 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.

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.

**REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017**

j) Consolidated Statement of Remeasurement Gains and Losses

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

k) 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.

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

3. OPERATING LINE OF CREDIT

The school division has a demand operating line of credit with the Bank of Nova Scotia with a maximum borrowing limit of \$20,000,000 that bears interest at Bank prime rate less 1.00% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by tax levies. This line of credit was approved by the Minister of Education on January 21, 2013. The balance drawn on the line of credit at August 31, 2017 was \$NIL (August 31, 2016 - \$NIL).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2017	2016
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs, 2.10% to 2.92%, mature 12/18/17 to 2/8/21	\$ 725,000	\$ 725,000
Total portfolio investments reported at cost and amortized cost	\$ 725,000	\$ 725,000

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 185,612	\$ 634,137	\$ -	\$ 1,391	\$ 821,140	\$ 552,970
Administration	5,449,162	1,120,716	-	140,076	6,709,954	6,579,209
Instruction	155,069,692	7,651,551	-	2,631,143	165,352,386	161,384,526
Plant	12,534,835	19,958,028	-	4,664,637	37,157,500	38,243,622
Transportation	218,240	8,613,270	-	1,337,084	10,168,594	9,628,991
Tuition and Related Fees	-	447,607	-	-	447,607	499,086
School Generated Funds	-	3,645,481	-	157,989	3,803,470	3,812,873
Complementary Services	4,648,433	800,119	-	63,267	5,511,819	5,703,985
External Services	6,241,926	3,132,160	-	-	9,374,086	8,445,686
Other	-	6,016	1,218,651	-	1,224,667	1,277,813
TOTAL	\$ 184,347,900	\$ 46,009,085	\$ 1,218,651	\$ 8,995,587	\$ 240,571,223	\$ 236,128,761

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include retirement gratuities, severance benefits and non-vested sick leave benefits, for certain employees pursuant to applicable contracts and union agreements. 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 consolidated 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.

In 2016, the school division amended its retirement gratuity plan. In prior years, certain employee groups with at least 10 years of full-time equivalent service were eligible for a retirement gratuity based on annual salary and years of service. In 2016, the retirement gratuity plan was amended such that employees with less than 10 years of full-time equivalent service at July 1, 2016 are no longer eligible for the retirement gratuity. For employees with at least 10 years of full-time equivalent service at July 1, 2016, the benefit at retirement is based on the employee's salary and years of service on June 30, 2016. This change resulted in a one-time decrease to the school division's long-term obligation for this plan of \$2,414,000.

**REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
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)	2.50 % for teachers and 3.00% for non-teachers	3.20% for teachers and non-teachers
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2017	2016
Accrued Benefit Obligation - beginning of year	\$ 11,892,400	\$ 13,307,400
Current period service cost	359,500	1,013,800
Interest cost	251,300	347,400
Benefit payments	(570,300)	(852,700)
Actuarial (gains) / losses	(924,200)	490,500
Plan amendments	-	(2,414,000)
Accrued Benefit Obligation - end of year	11,008,700	11,892,400
Unamortized Net Actuarial (Losses)	(24,600)	(1,034,200)
Liability for Employee Future Benefits	\$ 10,984,100	\$ 10,858,200

Employee Future Benefits Expense	2017	2016
Current period service cost	\$ 359,500	\$ 1,013,800
Amortization of net actuarial loss	85,400	175,700
Plan amendments	-	(1,146,000)
Benefit cost	444,900	43,500
Interest cost	251,300	347,400
Total Employee Future Benefits Expense	\$ 696,200	\$ 390,900

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

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 consolidated 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 consolidated 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	1,829	25	1,854	1,756
Member contribution rate (percentage of salary)	11.30%/13.50%	6.05%/7.85%	6.05%/13.50%	6.05%/12.40%
Member contributions for the year	\$ 15,348,143	\$ 115,038	\$ 15,463,181	\$ 13,553,704

ii) Regina Civic Employees' Superannuation and Benefit Plan

The Regina Civic Employees' Superannuation and Benefit Plan is a multi-employer defined benefit plan that provides retirement benefits based on length of service and pensionable earnings.

An actuarial valuation of the Regina Civic Employees' Superannuation and Benefit Plan completed as at December 31, 2014 identified an unfunded liability of \$213,341,000. Plan changes were implemented January 1, 2016 to meet minimum statutory funding requirements. In accordance with these amendments, the unfunded liability determined by the December 31, 2014 valuation will be amortized over a period of no more than 20 years, and the cost sharing arrangement was amended to provide that 60% of the unfunded liability for service prior to January 1, 2016 is to be funded by participating employer contributions and 40% from employee contributions.

The contributions to the Regina Civic Employees' Superannuation and Benefit Plan 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, the school division is not able to separately identify its share of the underlying assets and liabilities of the plan, and in accordance with the Public Sector Accounting Board (PSAB) standards for multi-employer plans, the school division has not recognized any portion of the assets, liabilities or deficit for this plan in these consolidated financial statements. The school division's contributions are expensed when due, and the pension benefit expense reflected in the consolidated financial statements is equal to the school division's contributions for the year.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

Details of the plan and contributions for the school division's employees are as follows:

	<u>2017</u>	<u>2016</u>
Number of active School Division members	653	649
Member contribution rate (percentage of salary)	8.80%/13.10%	8.80%/13.10%
School Division contribution rate (percentage of salary)	9.80%/14.60%	9.80%/14.60%
Member contributions for the year	\$ 2,377,735	\$ 2,383,103
School Division contributions for the year	\$ 2,647,632	\$ 2,548,224
Actuarial valuation date	31-Dec-14	31-Dec-14
Plan Assets	\$ 1,226,583,000	\$ 1,226,583,000
Plan Liabilities	\$ 1,439,924,000	\$ 1,439,924,000
Plan (Deficit)	\$ (213,341,000)	\$ (213,341,000)

8. ACCOUNTS RECEIVABLE

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

	<u>2017</u>			<u>2016</u>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
City of Regina Capital Receivable (1)	\$ 1,427,438	\$ -	\$ 1,427,438	\$ 1,427,438	\$ -	\$ 1,427,438
Provincial Grants Receivable	12,503,907	-	12,503,907	6,106,272	-	6,106,272
Other Receivables	1,832,160	-	1,832,160	2,926,047	-	2,926,047
Total Accounts Receivable	\$ 15,763,505	\$ -	\$ 15,763,505	\$ 10,459,757	\$ -	\$ 10,459,757

- (1) City of Regina Capital Receivable: In 1987, the Central Collegiate land and building were transferred to The City of Regina for 5.017 hectares of future lands having an estimated value of \$1,775,000. The amount is set up as capital receivable to be applied against future property acquisitions from The City of Regina. In 1999, an agreement was finalized with The City of Regina relating to the provision of municipal reserve lands on which an elementary school would be constructed in southeast Regina. As part of the transaction, the school division received credit for the equivalent of one hectare under the Central Collegiate Land Exchange Agreement. Accordingly, to date an amount of \$347,562 has been applied to the capital receivable resulting in a balance of \$1,427,438.

**REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017**

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Accrued Salaries and Benefits	\$ 5,463,522	\$ 4,765,459
Supplier Payments	6,766,500	6,419,380
Liability for Contaminated Sites	-	30,000
Other Accrued Liabilities	4,456,993	10,647,255
Total Accounts Payable and Accrued Liabilities	\$ 16,687,015	\$ 21,862,094

The school division recognized an estimated liability for contaminated sites of \$NIL (2016 - \$30,000 for the remediation of a fuel storage tank at Scott Collegiate). The assumptions used in estimating the liability include assessment studies, best practices associated with remediation solutions and experience similar remediation efforts. The amount of estimated recoveries is \$NIL (2016 - \$NIL).

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

10. LONG-TERM DEBT

Details of long-term debt are as follows:

		2017	2016
Capital Loans:	RBC Financial Group, capital school building construction, 3.92%, principal and interest payments of \$97,735 payable monthly, due date of loan March 2032	\$ 13,011,375	\$ 13,660,284
	RBC Financial Group, capital school building construction, 4.47%, principal and interest payments of \$47,567 payable monthly, due date of loan November 2033	6,585,219	6,855,089
	RBC Financial Group, capital school building construction, 3.99%, principal and interest payments of \$22,602 payable monthly, due date of loan November 2034	3,378,419	3,511,950
		22,975,013	24,027,323
Capital Leases:	Concentra Financial Services, purchase school buses, 3.33% principal and interest payments of \$349,704 including taxes, payable yearly, due date of leases July 2018	1,296,890	1,583,063
	Bank of Nova Scotia, purchase school buses, 3.36%, principal and interest payments of \$440,337 including taxes, payable yearly, due date of leases August 2020	2,448,285	2,784,510
	Bank of Nova Scotia, purchase school buses, 3.19%, principal and interest payments of \$104,784 including taxes, payable yearly, due date of leases August 2021	682,525	762,941
		4,427,700	5,130,514
Total Long-Term Debt		\$ 27,402,713	\$ 29,157,837

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

Future principal repayments over the next 5 years are estimated as follows:					
	Capital Loans		Capital Leases		Total
2018	\$	1,095,951	\$	985,668	\$ 2,081,619
2019		1,141,406		1,190,506	2,331,912
2020		1,188,753		1,825,979	3,014,732
2021		1,238,071		425,547	1,663,618
2022		1,289,442		-	1,289,442
Thereafter		17,021,390		-	17,021,390
Total	\$	22,975,013	\$	4,427,700	\$ 27,402,713

Principal and interest payments on the long-term debt are as follows:						
	Capital Loans		Capital Leases		2017	2016
Principal	\$	1,052,310	\$	702,814	\$ 1,755,124	\$ 1,689,400
Interest		962,547		181,197	1,143,744	1,209,470
Total	\$	2,014,857	\$	884,011	\$ 2,898,868	\$ 2,898,870

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	\$ 8,025	\$ -	\$ -	\$ 8,025
Proceeds from sale of school buildings	476,913	-	-	476,913
Total capital projects deferred revenue	484,938	-	-	484,938
Other deferred revenue:				
Tax levy in the City of Regina	9,706,731	4,614,018	9,706,731	4,614,018
Other (tuition fees and special programs)	912,654	779,292	694,411	997,535
Total other deferred revenue	10,619,385	5,393,310	10,401,142	5,611,553
Total Deferred Revenue	\$ 11,104,323	\$ 5,393,310	\$ 10,401,142	\$ 6,096,491

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

12. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community Schools	Nutrition	Other Programs	2017	2016
Revenues:						
Operating Grants	\$ 2,653,284	\$ -	\$ -	\$ 594,479	\$ 3,247,763	\$ 3,567,171
Fees and Other Revenues	-	-	4,000	56,321	60,321	91,329
Total Revenues	2,653,284	-	4,000	650,800	3,308,084	3,658,500
Expenses:						
Salaries & Benefits	2,782,501	891,368	626,788	347,776	4,648,433	4,640,826
Instructional Aids	33,974	132,620	224,568	111,827	502,989	571,512
Supplies and Services	-	-	-	232,153	232,153	371,126
Communications	-	-	-	6,489	6,489	4,108
Travel	-	-	-	826	826	3,024
Professional Development (Non-Salary Costs)	-	-	-	4,410	4,410	-
Student Related Expenses	-	-	-	53,252	53,252	52,849
Amortization of Tangible Capital Assets	-	-	-	63,267	63,267	60,540
Total Expenses	2,816,475	1,023,988	851,356	820,000	5,511,819	5,703,985
(Deficiency) of Revenues over Expenses	\$ (163,191)	\$ (1,023,988)	\$ (847,356)	\$ (169,200)	\$ (2,203,735)	\$ (2,045,485)

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

The Prekindergarten program was approved by the Ministry of Education based on community socio-economic factors prescribed by the Ministry. The Community Schools program, which is no longer recognized by the Ministry of Education, still follows many of the same guidelines the Ministry once provided for the program. Nutrition programs provide for nutritionists and nutritional meals and snacks for students in need. Other programs include Ministry-approved projects such as Youth in Custody, First Nations Métis Education, and Under 11 Initiatives.

**REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017**

13. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Associate Schools*	
	2017	2016
Revenues:		
Operating Grants	\$ 9,090,924	\$ 8,445,686
Total Revenues	9,090,924	8,445,686
Expenses:		
Grant Transfers	2,414,029	2,044,378
Salaries & Benefits	6,241,926	5,736,649
Instructional Aids	32,013	28,753
Supplies and Services	662,213	623,910
Travel	64	26
Professional Development	10,461	-
Student Related Expenses	13,380	11,970
Total Expenses	9,374,086	8,445,686
Excess (Deficiency) of Revenues over Expenses	\$ (283,162)	\$ -

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

External services in 2017 consisted of revenues and expenses for associate schools, which includes all salaries, benefits, and other school related costs paid by the school division to or on behalf of its associate schools.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

Following are the details revenues and expenses by associated school:

Summary of Associate School Revenues and Expenses, Details by School	Regina Christian School	Harvest City Academy	Regina Huda School	2017	2016
Revenues:					
Operating Grants	\$ 3,266,224	\$ 2,409,008	\$ 3,415,692	\$ 9,090,924	\$ 8,445,686
Total Revenues	3,266,224	2,409,008	3,415,692	9,090,924	8,445,686
Expenses:					
Grant Transfers	609,261	660,046	1,144,722	2,414,029	2,044,378
Salaries & Benefits	2,569,194	1,659,337	2,013,395	6,241,926	5,736,649
Instructional Aids	754	10,635	20,624	32,013	28,753
Supplies and Services	253,869	169,246	239,098	662,213	623,910
Travel	-	-	64	64	26
Professional Development	7,021	562	2,878	10,461	-
Student Related Expenses	7,800	2,760	2,820	13,380	11,970
Total Expenses	3,447,899	2,502,586	3,423,601	9,374,086	8,445,686
Excess (Deficiency) of Revenues over Expenses	\$ (181,675)	\$ (93,578)	\$ (7,909)	\$ (283,162)	\$ -

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 such as school funds, capital reserves and for instructional and facilities innovation and upgrades. These internally restricted amounts are included in the accumulated surplus presented in the consolidated statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED 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	\$ 238,552,640	\$ 47,663,260	\$ 9,160,861	\$ 277,055,039
Less: Debt owing on Tangible Capital Assets	(29,157,837)	-	(1,755,124)	(27,402,713)
	209,394,803	47,663,260	7,405,737	249,652,326
PMR maintenance project allocations (1)	4,352,211	3,951,900	3,358,535	4,945,576
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	5,405,744	6,142,053	1,976,719	9,571,078
Board share of sale of schools	1,142,080	-	-	1,142,080
	6,547,824	6,142,053	1,976,719	10,713,158
Other:				
Election Reserve	230,000	50,000	230,000	50,000
General Reserve	3,792,006	-	-	3,792,006
Renewal Reserve	2,073,992	-	-	2,073,992
School Fund Reserve	2,244,287	1,694,663	1,744,287	2,194,663
Encumbrance Reserve	2,427,621	903,065	2,427,621	903,065
Facility Upgrades Reserve	3,565,320	48,483	23,244	3,590,559
IT Upgrades Reserve	1,581,142	891,938	400,000	2,073,080
Instructional Innovation Reserve	3,482,680	36,673	187,892	3,331,461
Other Reserve	250,094	13,904	-	263,998
	19,647,142	3,638,726	5,013,044	18,272,824
Unrestricted Surplus	21,671,916	1,619,581	-	23,291,497
Total Accumulated Surplus	\$ 261,613,896	\$ 63,015,520	\$ 17,754,035	\$ 306,875,381

(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:

- The Capital Projects reserves are for the completion of capital planned projects and board future planned projects and equipment purchases.
- The Election reserve is set aside annually in order to cover the cost of municipal elections held every four years.
- The General reserve is for renewal projects in the areas of curricular, facilities and information technology.
- The Renewal reserve was established in 2009 and supplemented in 2010 and 2011 with facility savings associated with school attendance area mergers. The reserve is for capital costs associated with renewal of the school division's capital assets.
- The School Fund reserve includes the budget carry-overs for all school-generated funds.

**REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017**

- The Encumbrance reserve represents all outstanding purchase orders at August 31.
- The Facility Upgrades reserve represents all outstanding planned facilities projects that were budgeted in prior years but not completed at year-end.
- The IT Upgrades reserve includes allocations for future VoIP requirements, proposed business continuity needs, and hardware/software sustainability.
- The Instructional Innovation reserve includes allocations for instructional supplies and contracted services for instructional programming, as well as reserves for deferred Ministry programs.
- Other reserves include allocations for capital equipment and software including HR/Payroll system upgrades.

15. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on June 28, 2016 and the Minister of Education on August 8, 2016.

16. PARTNERSHIP

The school division constructed the North Central Shared Facility which is known as the māmawēyatitān Centre, under a partnership agreement between the school division, City of Regina and Regina Public Library signed January 26, 2015. The purpose of the partnership is to develop and operate a Facility as an integrated gathering place for the community and to deliver programs and services for the public. Any distribution of common operating costs is shared between the partners according to the partnership agreement.

The following is a schedule of relevant financial information as stated within the consolidated financial statements for the partnership for the year ended August 31, 2017. These amounts represent 100% of the partnership's financial position and activities.

	2017	2016
Capital Assets	\$ 39,718,241	\$ 28,981,363
Expenses	\$ 55,321	-

The above amounts have been proportionately consolidated in the school division's consolidated financial statements at the school division's partnership share of 72.85% (2016 – 72.85%) for capital assets and 69.70% (2016 – NIL) for common operating costs. After adjusting the accounting policies to be consistent with those of the school division and eliminating transactions between the partnership and the school division, the following amounts have been included in the school division's consolidated financial statements:

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

	2017	2016
Capital Assets	\$ 28,177,491	\$ 20,584,560
Expenses	\$ 38,564	-

17. RELATED PARTIES

These consolidated 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.

Related Party Transactions

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

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

	2017	2016
Revenues:		
Ministry of Education	\$ 184,186,520	\$216,664,127
Other Provincial Grants	-	125,146
Living Sky School Division	57,082	50,879
Saskatchewan Government Insurance	777,376	467,986
	\$ 185,020,978	\$217,308,138
Expenses:		
Good Spirit School Division - Public Section Trust	\$ 241,360	\$ 158,243
North East School Division	3,000	500
SaskEnergy	1,397,259	1,419,159
SaskPower	2,693,884	2,514,525
SaskTel	2,456,442	540,286
Sask Workers' Compensation Board	695,549	528,324
Sun West School Division	7,314	8,500
Regina Catholic School Division	1,500	28,001
Regina Qu'Appelle Health Region	70,437	66,142
	\$ 7,566,745	\$ 5,263,680
Accounts Receivable:		
Ministry of Education	\$ 12,503,907	\$ 6,106,272
Saskatchewan Government Insurance	-	125,146
	\$ 12,503,907	\$ 6,231,418
Prepaid Expenses:		
Sask Workers' Compensation Board	\$ 231,849	\$ 174,566
	\$ 231,849	\$ 174,566
Accounts Payable and Accrued Liabilities:		
Regina Catholic School Division	\$ 1,500	\$ 28,938
Regina Qu'Appelle Health Region	82	60,905
SaskEnergy	25,560	108,355
SaskPower	9,005	218,961
SaskTel	103,436	42,393
	\$ 139,583	\$ 459,552

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.

A portion of the operating grant revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some school board loans.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 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 consolidated 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.

19. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- construction contract for the Scott Collegiate rebuild as part of the māmawēyatitān Centre in the amount of \$533,855 to be paid over the next year.
- construction contract for the École Connaught Community School rebuild in the amount of \$40,898 to be paid over the next year.

Operating and capital lease obligations of the school division are as follows:

	Operating Leases				Capital Leases	
	Office Rental	Copier Leases	Vehicle Leases	Total Operating	Buses	Total Capital
Future minimum lease payments:						
2018	\$ 30,480	\$ 631,000	\$ 58,332	\$ 719,812	\$1,142,196	\$1,142,196
2019	-	578,417	43,210	621,627	1,288,123	1,288,123
2020	-	-	-	-	1,842,405	1,842,405
2021	-	-	-	-	425,546	425,546
	30,480	1,209,417	101,542	1,341,439	4,698,270	4,698,270
Interest and executory costs	-	-	-	-	(270,570)	(270,570)
Total Lease Obligations	\$ 30,480	\$1,209,417	\$ 101,542	\$ 1,341,439	\$4,427,700	\$4,427,700

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

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

- 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.

21. JOINT-USE SCHOOLS PROJECT AGREEMENT

In August 2015, the Government of Saskatchewan entered into a 32 year public-private partnership with Joint-Use Mutual Partnership to design, finance, build and maintain three new schools, École Harbour Landing School, École Wascana Plains School, and Plainsview School in Regina, Saskatchewan on behalf of the school division. The Government of Saskatchewan will be responsible for all capital, maintenance and operating payments over the term of the public-private partnership agreement with ownership of the schools vesting with the school division. Under the Accountability Agreement between the Government of Saskatchewan and school division, the school division receives the benefit of payments made by the Government of Saskatchewan. Therefore, during the period of construction, the school division will record capital grant revenue from the Ministry of Education and tangible capital assets on the percentage of completion basis.

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, and the City of Regina are considered to be minimal. For other receivables, the school division has adopted credit policies which include close monitoring 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.

REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2017

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	\$ 12,503,907	\$ -	\$ 1,157,359	\$ -	\$ 11,346,548	\$ -
Other Receivables	2,650,837	46,863	1,130,861	20,673	7,326	1,445,114
Gross Receivables	15,154,744	46,863	2,288,220	20,673	11,353,874	1,445,114
Allowance for Doubtful Accounts	-	-	-	-	-	-
Net Receivables	\$ 15,154,744	\$ 46,863	\$ 2,288,220	\$ 20,673	\$ 11,353,874	\$ 1,445,114

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 manages liquidity risk by maintaining adequate cash balances and monitoring budgets.

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	\$ 16,687,015	\$ 13,770,618	\$ 1,236,332	\$ 1,680,065	\$ -
Long-term debt (<i>includes interest</i>)	35,756,263	1,007,429	2,149,624	13,630,368	18,968,842
Total	\$ 52,443,278	\$ 14,778,047	\$ 3,385,956	\$ 15,310,433	\$ 18,968,842

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 \$20,000,000 with interest payable monthly at a rate of prime less 1.00%. 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 (2016 - \$NIL)

**REGINA SCHOOL DIVISION NO.4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at 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
- investing in government and Canadian charter bank bonds 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.

23. PROFESSIONAL DEVELOPMENT

The Teacher's Local Implementation Negotiation Committee Agreement provides for a professional development allocation based on 0.59% of the teacher salary amounts reported in the audited consolidated financial statements. The allocation is calculated as follows:

	2017	2016
Operating Teacher Salaries	\$ 113,054,604	\$ 109,709,298
Complementary Teacher Salaries	1,819,310	1,826,905
External Teacher Salaries	5,615,120	5,218,360
Total Teacher Salaries	\$ 120,489,034	\$ 116,754,563
Professional Development Allocation @ 0.59%	\$ 710,885	\$ 688,852

24. COMPARATIVE INFORMATION

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